



Table of Contents

Acronyms.....	2
3i Programme (ISSAI Implementation Initiative).....	3
IDI Global Programme on Specialised Audits – Audit of Lending and Borrowing Frameworks	15
IDI Global Programme on Specialised Audits - IT Auditing.....	23
INTOSAI Capacity Building Committee (CBC) Support Programme	29
Capacity Building Committee Support Programme: IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management.....	37
Capacity Building Committee Support Programme: IDI-PASAI Cooperative Audit Programme on Audit of Procurements	43
Capacity Development Programme for Audit of Externally Aided Projects in Agricultural and Food Security Sector.....	49
Certification Programme for Training Specialists from Arab Gulf State SAIs.....	55
Enhancing eLearning Capacity.....	59
Bilateral Support.....	67
New Capacity Development Programmes launched in 2015.....	74
INTOSAI-Donor Secretariat.....	77
IDI Capacity Development.....	83

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
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	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
SDGs	Sustainable Development Goals
SECO	State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation
SO	SAI Outcome
UEMOA	Economic and Monetary Union of West Africa
UNITAR	The United Nations Institute for Training and Research
UNCTAD	United Nations Conference on Trade and Development
USAID	US Agency for International Development
WB	World Bank
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt

3i Programme (ISSAI Implementation Initiative)

Background

The programme aims to support SAIs in implementing ISSAIs. 3i Programme Phase I has a fivefold results framework—development of global public goods, ISSAI certification programmes, ISSAI based cooperative audits, 3i Community portal and startup support to SAIs for ISSAI implementation. 3i phase I was launched in English speaking regions in 2012. While implementation has been largely completed, ISSAI based cooperative audits are still ongoing in ASOSAI and PASAI. Being cooperative audits, they are also reported under the CBC support programme. 3i Phase was launched in ARABOSAI, CREFIAF and OLACEFS in 2014. The lessons learned from the English delivery and regional needs have been taken into consideration in designing and delivering the programme for the different regions.

A. Programme Profile

Full Name & Duration	ISSAI Implementation Initiative (3i Programme) Phase 1 - English speaking regions: 2012-2014 (cooperative audits in ASOSAI and PASAI ongoing) - ARABOSAI : 2014-2019 - OLACEFS : 2014-2016 - CREFIAF : 2014 -2019				
Programme Status	Implementation phase – Last year for English Speaking regions Implementation phase – Second year for ARABOSAI, OLACEFS and CREFIAF				
Participating Group(s)	ASOSAI, AFROSAI-E, EUROSAI, CAROSAI, PASAI from 2012 ARABOSAI, OLACEFS and CREFIAF from 2014				
Participating SAIs ¹	AFROSAI-E 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	ASOSAI 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	EUROSAI 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	PASAI 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	CAROSAI 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

¹ This list includes SAIs that have participated in one or more than one programme component

	<p>ARABOSAI</p> <ol style="list-style-type: none"> 1. Mauritania 2. Morocco 3. Algeria 4. Tunisia 5. Libya 6. Egypt 7. Sudan 8. Palestine 9. Lebanon² 10. Yemen³ 11. Iraq 12. Saudi Arabia 13. Somalia⁴ 14. Syria⁵ 15. Kuwait 16. Qatar 17. Bahrain 18. Oman 19. Jordan⁶ 	<p>OLACEFS</p> <ol style="list-style-type: none"> 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. Panama⁷ 16. Puerto Rico 17. Paraguay 18. Peru 19. Uruguay 20. Venezuela 	<p>CREFIAF</p> <ol style="list-style-type: none"> 1. Benin 2. Burkina Faso 3. Burundi 4. Cameroon 5. Cape Verde 6. Chad 7. Central African Republic⁸ 8. Comoros 9. Congo 10. Cote d'Ivoire⁹ 11. Djibouti 12. Gabon 13. Guinea¹⁰ 14. Guinea Bissau 15. Madagascar 16. Mali 17. Niger 18. Democratic Republic of Congo 19. Sao Tome and Principe 20. Senegal 21. Togo 22. UEMOA¹¹ 	
	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 level (participating in ISSAI Certification Programmes, cooperative audits, 3i community portal).			
Cooperating Partners & SAI in-kind support	<p><u>Cooperation Partners:</u> PSC, CAS, FAS, PAS, CBC, INTOSAI regions. World Bank, USAID, DFATD Canada, SIDA are financing partners.</p> <p><u>SAIs and other institutions in-kind support</u></p> <p>Resource Persons 2015:</p> <p>ARABOSAI: Morocco, Tunisia, Egypt, Sudan, Lebanon, Palestine, Iraq, Kuwait, Emirates, Lithuania, Brazil, Norway, OLACEFS: Argentina, Costa Rica, Mexico, Colombia, Brazil, Paraguay, Uruguay, El Salvador, Guatemala, CREFIAF: Senegal, Burundi, Cameroon, Canada, Djibouti, Gabon, Democratic Republic of Congo, European Court of Auditors, Uruguay</p> <p>Hosts 2015:</p>			

² SAI Lebanon did not participate in the iCAT review and ISSAI facilitation workshops

³ SAI Yemen signed the statement of commitments but could not participate due to political unrest in the country

⁴ Participated in the management workshop in ARABOSAI. Currently supported through bilateral support in English

⁵ SAI Syria joined the programme in 2015

⁶ Participated in the management workshop but didn't sign statement of commitments and did not participate in the certification programme

⁷ Participated in the management workshop, but not in subsequent programme activities

⁸ Signed statement of commitments, no participants in the ISSAI certification programme

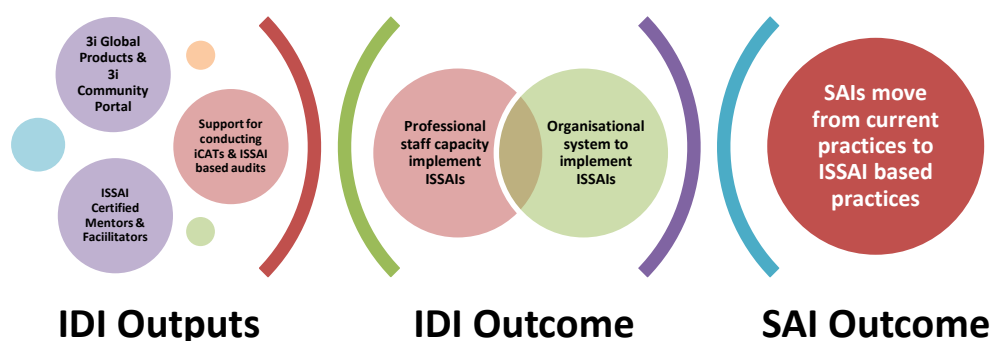
⁹ Signed the statement of commitments but did not participate in the subsequent programme activities

¹⁰ Will be included in the programme from 2016 through a separate intervention

¹¹ UEMOA (Economic and Monetary Union of West Africa) comprises: Benin, Burkina Faso, Côte d'Ivoire, Guinée-Bissau, Mali, Niger, Senegal, Togo. The Court of Accounts in UEMOA are observers in CREFIAF, they participate in all regional activities

	EUROSAL: Bosnia and Herzegovina, OLACEFS: Mexico, Brazil, Dominican Republic, ARABOSAI: United Arab Emirates, Tunisia, Morocco, Kuwait, CREFIAF: Senegal and Cameroon
Funding Sources	During 2015, USAID provided NOK 3, 390, 836 for eight SAIs in 3i in ARABOSAI. There was a matching contribution from the IDI Basket Funds(Norwegian Parliament and SIDA) for the region of NOK 4 101 489. Remaining expenditure has been met from Norwegian Parliament funding. 3i OLACEFS was covered by IDI Basket funding NOK 224 475(Finland) and NOK 1 662 379(Sweden). DFATD, Canada contributed to 3i CREFIAF- NOK 811680 with matching contribution of NOK 1 820 255 from IDI Basket(SIDA). The World Bank has previously funded NOK 22 718 900 for the English speaking region during 2012-2014.

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 Outcomes¹²					
SO 3	% of participating SAIs that have undertaken an assessment of their mandate, transparency and quality accountability and ethical practices which confirm the provisions of Level 2 ISSAIs are generally implemented in practice <ul style="list-style-type: none"> 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	20% (English) SAIs by 2014	N/A	20% participating SAIs in English speaking regions (2014) 20% participating SAIs in ARABOSAI, OLACEFS and CREFIAF by 2017
	Achieved:	Please see SO 3 at Annexe 3 of the Performance & Accountability Report 2015.			
	Source:				

¹² 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
	Progress Assessment ¹³ : Due in 2017				
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: <ul style="list-style-type: none">• 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	20% (English) by 2014	N/A	20% participating SAIs in English speaking regions (2014) 20% participating SAIs in ARABOSAI, OLACEFS and CREFIAF by 2017
	Achieved:		Please see SO 4 at Annexe 3 of the Performance & Accountability Report 2015.		
	Source:				
	Progress Assessment: Due in 2017				
SO 1	Number of participating SAIs which issue ¹⁴ 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 ¹⁵	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)

¹³ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due

¹⁴ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

¹⁵ 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
	Achieved:		8 SAI have issued reports as against the targeted 10 SAI. All 5 SAI in PASAI have issued FA reports on foreign aided projects. 2 out of 6 SAI in CAROSAI have issued PA reports on audit of revenue. Three SAI are in the process of issuing one SAI. 1 out of 7 SAI in AFROSAI-E have issued PA report on audit of extractive industries ¹⁶ . Three SAI are in the process and we do not have status information from three SAI.		
	Source: Programme monitoring IDI, PASAI secretariat				
	Progress Assessment: Some progress as three SAI are in the process of issuing reports				
SO 4	Number of draft audit reports of ISSAI based cooperative audits which generally meet best practice requirements as per applicable ISSAI	None	N/A	N/A	14 (English) 2017 8 SAI in ARABOSAI (2017) 4 SAI in OLACEFS (2017) 8 SAI in CREFIAF (2017)
	Achieved:				
	Source: QA reviews facilitated by IDI				
	Progress Assessment: Not due				
IDI Outcomes¹⁷					
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 SAI resource persons participate in design, development and delivery. c) Results framework that integrates at least two of the three aspects of capacity development	N/A	N/A	N/A	3i Programme delivered as per IDI Service Delivery Model by 2014 in English speaking regions and 2017 in ARABOSAI, OLACEFS and CREFIAF

¹⁶ These achievements are also reported in the CBC Support programme. They are included here as these are ISSAI based audits as well.

¹⁷ 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
	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				
	Achieved:		The 3i programme meets all criteria of IDI Service Delivery Model		
	Source: IDI programmes plans, project reports and PAR				
	Progress Assessment: On target (all INTOSAI 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	N/A	N/A	Programme completed by 2014 (English) and 2017 (ARABOSAI, OLACEFS and CREFIAF) with expenditure not exceeding the final budget by more than 10%
	Achieved:		Total programme costs for 2015 are -3% vs the budget. Programme completed as planned.		
	Source:				
	Progress Assessment: On target				
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:		56 certified ISSAI facilitators ¹⁸ and 8 mentors in OLACEFS (2015). In addition 201 facilitators and 12 mentors have been certified for the English speaking regions during 2014. 88		

¹⁸ The IDI is currently not aware of the involvement of the certified facilitators in SAI , regional and global level projects. A new monitoring system under development will record this.

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
			participants from ARABOSAI and 96 from CREFIAF region SAIs will complete their certification process in 2016.		
	Source: IDI Programme monitoring, Project reports				
	Progress Assessment: On target				
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:		OLACEFS: 11 out of 16 SAIs submitted iCATs for review. During 2016, a total of 5 SAIs will submit their iCATs. 16 out of 18 participating are using the ISSAI Implementation Handbooks. ARABOSAI: 15 SAIs reported use of iCATs and handbooks. During 2014, 36 SAIs used the iCATs and handbooks.		
	Source: IDI Programme Monitoring Sheets, IDI Global Survey 2013 & 2017				
	Progress Assessment: Some progress in OLACEFS and on target in ARABOSAI				
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:		OLACEFS and ARABOSAI: Communities of practice operational since October 2015. In OLACEFS the Community is active and has a total of 74 members. In ARABOSAI the community is active and has 98 members.		
	Source: IDI Community Portal, project report				
	Progress Assessment: On target				
Programme Outputs					
	3i Products (iCATs, ISSAI Implementation Handbooks) available in four languages	None	iCATs in English (2012), iCATs in Spanish and ISSAI	iCATs & ISSAI Implementation Handbooks in Arabic,	3i Products available in four languages by 2015

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
			Implementa tion Handbooks English and Spanish (2014)	French, (2015)	
	Achieved:		3i Products are available in all four languages (Available in Arabic and French from 2015)		
	Source: 3i Community Portal, Project reports 2015				
	Progress Assessment: On target				
	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:		OLACEFS: Certification programme in FA, CA and PA developed and delivered in Spanish ARABOSAI: Certification programme in FA, CA and PA developed and delivered in Arabic CREFIAF: Certification programme is in progress.		
	Source: Programme monitoring system				
	Progress Assessment: On target				
	Number of SAls supported in ISSAI Implementation by a) reviewing iCATs b)in conducting ISSAI based cooperative audits	None	32 SAls (English) supported in iCAT review by 2014 15 SAls (English) supported in audits by 2014	22 SAls supported in audit (English) by 2016, 13 SAls (Arabic) supported in a) &b) by 2016, 8 SAls (Spanish) supported in a) and b) by 2016	2014 – 32 SAls (English) supported in iCAT review and 15 SAls supported in audit by 2014 2016 -22 SAls (English) 13 SAls (Arabic) 8 SAls (Spanish) 2017 – 16 (French) supported in iCAT review and audit

Link to SP/OI	Indicator	Baseline (2012 English, 2013 Arabic, French, Spanish)	Milestones (2013-2014)	Milestones (2015-2016)	Targeted Achievement
	Achieved:		OLACEFS: 11 SAI iCATs reports reviewed and 10 SAI supported in performance cooperative audit of poverty alleviation ARABOSAI: 15 SAI iCATs reports reviewed.		
	Source: Programme Monitoring System				
	Progress Assessment: On target				
	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:		Decision to have communities of practice instead of community portals in Arabic, French and Spanish. 3i Portal to be merged with IDI Community Portal. The portal currently has communities of practice in 3 languages, 3i products in four languages and information on ISSAI implementation resources persons in as per certification (English & Spanish).CREFIAC community will be available in first quarter of 2016		
	Source: 3i Community Portal				
	Progress Assessment: On target				

C. Project status

Language	No.	Project	Status
		2015	
Spanish / French	1	3i Translations	Spanish: Completed French: Completed
Arabic	2	3i Translation ARABOSAI	Completed
Arabic	3	3i ARABOSAI Product Adaptation Meeting PA	Completed
Arabic	4	3i ARABOSAI Product Adaptation Meeting – FA	Completed
Arabic	5	3i ARABOSAI Product Adaptation Meeting – CA	Completed
Arabic	6	Selection of participants 3i ARABOSAI	Completed
Arabic	7	3i ARABOSAI ISSAI Implementation Workshop	Completed
Arabic	8	3i ARABOSAI Workshop on Facilitating ISSAI Implementation & iCAT Review Workshop	Completed
Spanish	9	3i OLACEFS Workshop on Facilitating ISSAI Implementation Group 1	Completed
Spanish	10	3i OLACEFS Workshop on Facilitating ISSAI Implementation Group 2	Completed
Spanish	11	3i OLACEFS Cooperative Audit of fighting poverty – eCourse Design Meeting	Completed

Language	No.	Project	Status
Spanish	12	3i OLACEFS Cooperative Audit of poverty reduction programmes- eLearning Course	Completed
Spanish	13	3i OLACEFS iCAT Review Workshop	Completed
Spanish/ Arabic	14	3i Communities of practice	Spanish: Completed Arabic: Completed
French	15	3i CREFIAF Product Adaptation Meeting	Completed
French	16	Selection of participants for 3i Certification Programme CREFIAF	Completed
French	17	3i CREFIAF ISSAI Implementation Workshop PA	Completed. ISSAI Implementation Workshop CA and FA to be delivered in February 2016
English	18	3i iCAT Review Workshop for EUROSAI	Completed ¹⁹
English	19	3i CA Product Review and Maintenance	Completed
English	20	IDI Meeting with 3i Stakeholders - Lessons Learned & Way Forward Workshop	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK) ²⁰	Expense (NOK)	Variance (NOK)	Explanation
13 231 092	12 963 571	-2%	

E. Key Lessons Learnt (Transferable to other Programmes)

- Monitoring and follow up are critical in enhancing use and implementation of 3i products. Our regional partners can play a big role in this exercise.
- Having checklists for iCATs reviews worked well.
- Conducting simultaneous workshops was extremely difficult to manage.
- Combining the input on iCATs and implementing ISSAIs in one workshop /eLearning course was effective
- SAI level iCATs review workshop in EUROSAI was effective, but very resource intensive. The same support can be provided online.
- Training other than in addition to will be necessary to create critical mass in SAIs.
- Including implementation of iCATs as an assignment in certification programmes works well and increases the likelihood of a greater number of timely completed iCATs
- There is a need to move from face to face to web based solutions in providing ISSAI implementation support to SAIs. This would lead to better outreach and resource utilisation.
- An exercise to obtain basic understanding of SAI mandate, stakeholder expectations and audit practice, is a necessary first step before applying iCATs
- Continuous dialogue needs to be maintained with SAI management.
- SAI middle management needs to be involved in this process.

¹⁹ Since we received iCATs from only two SAIs in EUROSAI, it was decided to convert the regional workshop to SAI workshop. We conducted a review workshop for SAI Bosnia & Herzegovina

²⁰ Budget for 3i CA Product Review and Maintenance included

F. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report	Completed
Communication with PSC and subcommittees : (3i team) 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	Completed
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 EUROSAL	Completed
Communication with resource persons and partner SAIs Respective managers and coordinators will be responsible for communication	Completed
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	Completed

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 for 2015
3i Programme Monitoring Sheet	Every October to SAIs and ISSAI facilitators and mentors	Manager managing the project	Progress on 3i outcomes	Not completed. Will be done from 2016 as part of a new programme monitoring and follow up system
Report to Donors	World Bank Report due Feb and 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
Reports to IDI board	Operational Plan and Performance & Accountability Report	3i Programme Manager and respective regional managers	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	Completed

H. Programme Evaluation Plan

Progress Assessment

<ul style="list-style-type: none"> External evaluation of 3i Programme funded by the World Bank in 2014. IDI and USAID midterm evaluation in 2015 and a final evaluation in 2016 for the 3i ARABOSAI. External evaluation of 3i Programme in 2017. 	Completed ARABOSAI: The programme mid-term evaluation will be done in 2016.
---	---

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	PA Handbook will be updated in 2016 – 2017. CREFIAF: Gender audits taken up in 2018-2019
IDI Outcome	<p>Gender balance in ISSAI certification Programmes</p> <p>For the ISSAI certification programme for 5 English speaking regions programme started with 261 participants – 138 were female and 123 male participants.</p> <p>Of 117 participants certified to date: Female – 65, Male- 52</p> <p>3i ARABOSAI- At least 19 women of the 51 participants selected</p> <p>3i OLACEFS – At least 30 women of the 60 participants selected</p> <p>3i CREFIAF – At least 20 women of the 60 participants selected</p>	<p>OLACEFS: Total 65 including mentors (29 male (45%) and 36 female (55%)</p> <p>ARABOSAI: Among the 96 participants selected 36 are women (38%). Among the 20 resource persons used, 12 are women (60%)</p> <p>CREFIAF: Among the 96 participants selected 39 are women (41%). Among the 17 resource persons used, 9 are women (52%)</p>

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk ²¹	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 leadership, environment, legal framework and resources required for ISSAI implementation	SAIs

²¹ Use traffic lights: Green: low residual risk. Amber: moderate residual risk. Red: high residual risk.

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk ²¹	Risk Owner
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 SAIs do not keep commitments	IDI, SAIs
SAIs may not issues audit reports based on cooperative audits		Commitment from SAIs and follow up through regional mechanism	SAI resources, will and legal framework	IDI, SAIs
Required level of expertise may not be available for programme activities		Cooperation agreement with INTOSAI Committees, communication with Committees, use created resources, use resources across regions	ISSAI implementation still in early stages	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	Substantial changes in ISSAI framework and compliance requirements. The Common Forum on Professional Standard has been established by the PSC, CBC and KSC. The initial task of the Common Forum is to review the current ISSAI framework and suggest improvements in the framework.	Provision for regular updating of 3i products	SAIs may not have resources and capacity to implement frequent changes	IDI/SAI

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 SAls 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 SAls in strengthening their audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. Since then the IDI has supported 24 SAls from four INTOSAI regions in conducting audits of borrowing and lending frameworks.

A. Programme Profile

Full Name & Duration	Audit of Lending and Borrowing Frameworks , 2013-2016			
Programme Status	Implementation Phase			
Participating Group(s)	24 SAls from ASOSAI, AFROSAI-E, OLACEFS, EUROSAl			
Participating SAls	<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>EUROSAl</u> 1. Georgia
Level of participating staff	SAI top management (cooperation meetings) , senior management, operational management (training and cooperative audit)			
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> WGPd, UNITAR, UNCTAD. MFA Norway as financing partner <u>SAI and other institutions in-kind support</u> Resource Persons 2015: SAls of Philippines, Brazil, Argentina Hosts 2015: SAI Paraguay, Philippines and Colombia			
Funding Sources	Earmarked funding of NOK 9.3 million for 2013-2016 from MFA, Norway. Receipts till now have been; 2013: NOK 2 150 000, 2014: NOK 3 830 632 & 2015: NOK 3 316 000. Expenditure during 2015 has been NOK 2 721 365.			

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 ²² audit report on lending or borrowing framework within the established legal time frame	None	N/A	N/A	16 (2016)
	Achieved:		22 SAIs prepared the draft report and final report will be deliver in 2016		
	Source : Annual Programme Monitoring, Programme Evaluation Report (2017)				
	Progress Assessment ²³ : Not due				
SO4	Number of draft audit reports which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	12 (2017)
	Achieved:		Draft reports were prepared in accordance with the ALBF Guidance and in 2016-2017 we expect to have a quality assurance review in Spanish and English.		
	Source : Review by subject matter experts (2017)				
	Progress Assessment: Not due				
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 and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme	N/A	N/A	N/A	Programme delivered as per IDI Service Delivery Model by 2016

²² 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

²³ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due.

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	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:		The programme meets all criteria of IDI service delivery model		
	Source : Programme Evaluation Report 2017				
	Progress Assessment: On target				
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	N/A	N/A	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
	Achieved:		All planned activities have been completed on schedule. Actual expenses exceeded the budget by 1%.		
	Source: Programme Report 2017				
	Progress Assessment: On target				
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 achieve a) in 2014	80% SAI staff achieve a) and b) in 2015	50% SAI staff achieve a), b) and c) by 2019
	Achieved:		100% SAI staff completed training and 92% conducted the pilot audits		
	Source: Project Reports, Programme Monitoring Report, Programme Report 2017 and IDI system for monitoring outcomes(under development)				
	Progress Assessment: On 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: Not due				

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
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: Not due				
IO. 3.1	No. of participating SAI staff who a) Qualify as IDI-WGPD certified public debt audit champions b) Are used by their own SAIs or regions	None	N/A	70 participating SAI staff certified (2015)	35 certified champions used (2019)
	Achieved:	This component will no longer be delivered as per changed programme scope. The change has been approved by the funding partner.			
	Source : Project Reports, Programme Monitoring Reports, Programme Evaluation 2017				
	Progress Assessment: Some progress				
	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:	eLearning courses delivered in both languages in 2014.			
	Source : Project reports				
	Progress Assessment: On target				
	Support provided for pilot audits to SAI teams	None	N/A	Achieved	24 SAI teams supported 2015
	Achieved:	24 SAIs participated in the Audit Planning meeting and 22 in the Audit Review meeting, all SAIs supported online, 2 SAIs provided onsite support			
	Source : Project reports				
	Progress Assessment: On target				
	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:	Champions' component has been removed, however, the community of practice will be launched in 2016.			
	Source : Project Reports				
	Progress Assessment: Development of the community of practice is On target				
	Global Public Goods developed and published on IDI community portal a) Updated IDI-WGPD guidance b) Research report on organisation and management of public debt	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
	systems in national governments, and status of SAI audit of public debt				
	Achieved:		Harmonisation of the IDI-WGPD guidance with the ISSAIs is part of the expected output in 2016.		
	Source : Project Reports, IDI Community Portal				
	Progress Assessment: Not due				

C. Project status

Language	No.	Projects	Status
		2015	
Spanish	1	Audit Planning Meeting	Completed
English and Spanish	2	Pilot Audits + Online/onsite support	Completed
English and Spanish	3	Development of PD Community of Practice	In progress
English and Spanish	4	Audit Review Meetings	Completed
English	5	Stakeholder Communication	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
2 694 558	2 721 384	1%	

E. Key Lessons Learnt (Transferable to other Programmes)

- Monitoring and follow up while audit is conducted and after the review meeting is crucial.
- SAI requirements of confidentiality have to be factored into the process of peer learning during audit planning and review meetings.
- It is important to focus on both - audit subject matter i.e. borrowing and lending frameworks and ISSAI based audit methodology
- The public debt champions has been removed from the Programme due to the development of the International certification for Auditors by INTOSAI and CBC. Since certification is currently being discussed in INTOSAI and since there are plans to pilot certification of auditors at a later date, the IDI is not investing separate resources at this stage in a certification programme for public debt experts.

F. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report	Completed
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 Programme Evaluation Report - 2017	Completed Not due Not due
Communication with WGPD Programme Status Report submitted and presented during Annual WGPD Meetings	Completed

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.	Manager Capacity Development	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Completed for 2015
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	Manager Capacity Development	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs	Not completed. Will be completed as part of new Programme Monitoring and Follow up system
Reports submitted to Donor	Annual Progress and Financial Reports	Manager Capacity Development, Strategy & Knowledge 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	Completed

H. Programme Evaluation Plan

Progress Assessment

<ul style="list-style-type: none"> External evaluation to be carried out in 2017 	Not due
---	---------

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	Despite extensive discussions this could not materialise
-------------	---	--

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	Among the 81 participants selected 40 are women (50%). Among the 6 resource persons used, 2 are women (33%)
-------------	---	--

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 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	The risk of audit scope being limited was overcome	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	The risk of nominated participants not meeting the criteria did not materialise , 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	Sovereign lending being an emerging area of audit, there was a risk that appropriate subject matter experts may not have been available	IDI

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
		from non-OECD 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 other's 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-WGITA cooperation programme for IT Audit aimed at supporting SAIs in enhancing their capacity and performance in IT Auditing. SAIs are facing increasing challenge of auditing in a computerized system environment, thus creating a need for SAIs to build capacity in the area of IT audit to be able to give acceptable recommendations on the client's systems and financial reports in accordance with the INTOSAI standards and best practices. This programme involved the development and dissemination of IDI-WGITA IT Audit Handbook, blended learning programme on IT Audit for SAI teams and support in conducting IT Audits based on ISSAIs. The eLearning course was based on the WGITA-IDI IT Audit Handbook. SAIs participating in the global programme were required to carry out IT Audits. SAIs were supported in audit planning in 2014, provided online support during conducting audit and supported in finalizing their audit reports through audit review meetings in 2015. Participating SAIs are currently in the process of finalizing their audit reports.

A. Programme Profile

Full Name & Duration	IDI Global Programme on Specialised Audits – IT Auditing				
Programme Status	Implementation phase				
Participating Group(s)	40 SAIs in English Speaking Regions				
Participating SAIs	<u>ASOSAI</u> 1. Afghanistan 2. Bangladesh 3. Cambodia 4. China 5. India 6. Indonesia 7. Kyrgyzstan 8. Kazakhstan	<u>AFROSAI-E</u> 1. Eritrea 2. Mauritius 3. Nigeria 4. Zambia 5. Zimbabwe	<u>CAROSAI</u> 1. Anguilla 2. Guyana 3. Montserrat 4. St. Kitts and Nevis 5. Suriname	<u>PASAI</u> 1. FSM, Pohnpei 2. Fiji 3. Samoa 4. Tuvalu	<u>EUROSAI</u> 1. Albania 2. Georgia 3. Iceland 4. Serbia 5. Slovakia 6. Turkey 7. Ukraine

	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 for eLearning course in 2014. SAI and other institutions In kind support Resource Persons 2015: SAI Anguilla, Poland, India, Kenya, USA Hosting 2015 SAI Malaysia and Hungary				
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 ²⁴ audit reports containing IT audit findings in a timely manner	None	N/A	N/A	25 (2016)
	Achieved:	All 38 participating SAIs are in different stages of finalising the audit reports. Seven SAIs have already published their reports.			

²⁴ '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
	Source : Programme Evaluation Report 2017, programme report				
	Progress Assessment ²⁵ : On target				
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 SAls 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	N/A	N/A	IT Audit Programme delivered as per IDI Service Delivery Model by 2016
Achieved:			Programme meets all criteria of IDI Service delivery model		
Source : Programme Evaluation Report , 2017, IDI project reports of 2014 to 2016.					
Progress Assessment: On target					
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	Met both a and b.	Met both a and b.	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
Achieved:		All planned activities have been completed on schedule. Actual expenses exceeded the budget by approximately 7%			
Source : Project reports of 2014-2015					
Progress Assessment: On target					
I.O.1. 1	Percentage participating SAI staff whose professional capacity is developed by a) successfully completing their professional training	None	80% participants (a)	70 % participants achieve (a) and (b) (2015)	50% participants achieve a, b and c (2017)

²⁵ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey : Not due

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	b) conducting pilot audits as per best practice c) deployment in future audits				
	Achieved:	113 participants (96%) out of total 118 registered for the eLearning course have successfully completed professional training. 38 SAI teams (out of 40) have completed pilot audit involving all their trained personnel.			
	Source : Project reports 2014 to 2015, Programme evaluation report 2017				
	Progress Assessment: On target				
I.O.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: Not due				
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:	The handbook has been translated into Arabic and Spanish in 2014. In addition it has also been translated into Korean, Korean, Polish and Russian for use in the respective SAIs. 38 participating SAIs are using. In addition Nepal and Turkey are also using the handbook.			
	Source : IDI programme monitoring, WGITA				
	Progress Assessment: On target				
IO 3.1	Number of AFROSAI-E IT Champions used by AFROSAI-E	None	N/A	10 by 2016	10 AFROSAI-E champions (2016)
	Achieved:	A total of 6 AFROSAI-E champions have been used by AFROSAI-E in 2015.			
	Source : Programme Report 2014 to 2016, Programme Evaluation Report 2017, AFROSAI-E Secretariat				
	Progress Assessment: On target				
	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

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	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:		eLearning course designed and delivered following IDI approach. 38 SAIs were provided guidance and support in audit review meetings for pilot audit. Handbook developed in 2014. Handbook available on WGITA website. The handbook will also be available on the IDI Community Portal under development.		
Source: Project Reports 2014 to 2015					
Progress Assessment: On target					

C. Project status

Language	No.	Projects	Status
		2015	
English	1	Audit Review Meeting-Gr 1, ASOSAI, PASAI	Completed
English	2	Audit Review Meeting-Gr 2, EUROSAI, CAROSAI, AFROSAI-E	Completed
English	3	Community of Practice	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
1 801 638	1 920 823	7%	Meeting equipment was not provided by the SAI as agreed at the planning stage, so it was rented from the hotel. One SAI team from Group 1 attended the Group 2 meeting.

E. Key Lessons Learnt (Transferable to other Programmes)

1. Fostering the community of practice is a challenge. Use of the community of practice could be enhanced by combining it with programme activity with set goals to be achieved by the teams. .
2. In programmes where audit is included as a key element, SAI teams which are not aware of ISSAI framework face difficulty in conducting the audit following the standards. The WGITA-IDI Handbook needs to include guidance on audit methodology, besides technical IT audit issues.
3. Quality control of the audit is not ensured by some SAIs, hence the report was extremely weak in some cases. Reporting format was an issue as the teams were not clear what type of audit they did and how to make the report.
4. There is a big variation in the capacity of participating SAIs, separate ways of supporting weaker SAIs need to be thought of.

F. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report- 2013 -2016	Completed
Communication with WGITA Programme Status Report submitted and presented during Annual WGITA Meetings 2013 to 2016	Completed

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	Programme Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Completed for 2015
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	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	Report received from AFROSAI-E: In 2014 12 SAIs participated in another programme in AFROSAI-E, 9 SAIs have completed reports. Completed
Reports submitted to Donor	Performance and Accountability Report	Programme Manager	IDI outputs delivered, outcomes achieved, deviations from planned activities and outputs, variance in planned and actual expenditures	Completed

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) Evaluation of IT Programme in 2017	Completed
---	---	-----------

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 software, thus not easy to address audit requirements for different applications being audited by the SAIs, in this programme. However during the planning and review meetings, this issue has been substantially addressed through discussions with SAI Teams and experts.	IDI/SAI
New Risks	All SAI teams are not be able to conduct pilot audits as per ISSAI based methodology envisaged in the programme. Teams are not able to complete audit on time as it depends on the SAI internal process.	Support provided through planning and review meetings. Continuous follow up with the teams and SAI management.	Incomplete pilot audit by some SAI teams.	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 programme is funded by DFID and was being delivered in INTOSAI regions from 2012-2015. Later in 2013, the IDI and DFID agreed to enhance the scope of the programme to provide comprehensive capacity development coverage. Based on regional needs OLACEFS has been supported in improving communications, CREFIAF on enhancing human resource management and CAROSAI & AFROSAI-E in conducting cooperative audits on revenues and extractive industries respectively. In 2015, cooperative audits on Audit of Disaster Management and Audit of Procurement were launched in cooperation with ASOSAI and PASAI respectively. The cooperative audits under this programme are conducted as per both, CBC cooperative audit guidance and ISSAI implementation guidance from the 3i Programme. While the DFID grant ended in 2015, the programme will continue until 2017 in ASOSAI and PASAI. As such these two components of the programme have been shown separately.

A. Programme Profile

Full Name & Duration	CBC Support Programme, 2012-2015
Programme Status	Implementation phase

Participating Group(s)	All INTOSAI regions, except EUROSAL. Launched in ASOSAI and PASAI in 2015.				
Participating SAs :	1.CBC Meetings	2.Dissemination of CBC Guides			
		<u>CREFIAF</u>	<u>OLACEFS</u>	<u>CAROSAI</u>	<u>AFROSAL-E</u>
	Benin, Belize, Cook Islands, Kiribati AFROSAL-E, CAROSAI Secretariats	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	1. Argentina, 2. Brazil, 3. Chile, 4. Costa Rica, 5. Cuba, 6. Ecuador, 7. Honduras, 8.Mexico, 9. Panama, 10.Venezuela	1.Bahamas, 2.Barbados, 3.St Lucia, 4.Jamaica, 5.Guyana, 6.Grenada	1.South Sudan, 2.Uganda, 3.Tanzania, 4.Kenya, 5.Nigeria, 6.Ghana
Level of participating staff	SAI top, senior and operational managers				
Cooperating Partners & SAI in-kind support	<u>Cooperation Partners</u> INTOSAI CBC and INTOSAI Regions, DFID financing partner <u>SAs and other institutions in kind support</u> No activities in 2015. Programme being monitored at outcome level.				
Funding sources	GBP 640 000 from DFID. Remainder from IDI Basket funds. Receipts and expenditure against DFID funds have been: Receipts: NOK 752 249(2012) NOK 1 513 305 (2013) NOK 2 058 159 (2014) NOK 4 933 (2013 accrued interest) NOK 14 767 (2014 accrued interest) NOK 1 565 061 (2015) Total: NOK 5 908 474 Expenditure: NOK 752 249 (2012) NOK 815 594 (2013) NOK 2 435 511 (2014) NOK 1 905 120 (2015) Total: NOK 5 908 474 Remainder met from IDI Basket Funds.				

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
SAI Outcomes						

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
SO 3	Number and percentage of participating SAls in CREFIAF improving their HR Management, as measured by SAI-PMF indicator SAI-20: SAI Resource Leadership and Function a) Participating SAls agree to cooperate with IDI-CBC in implementing a capacity development programme on HR management b) SAls 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 SAls c) SAls adopt and implement HR strategy	None	a) achieved by 10 SAls	N/A	b) achieved by 10 SAls	6 SAls adopt and implement HR Strategy (2015)
	Achieved:		Out of the 14 SAI teams trained, 13 have developed and adopted an HR strategy.			
	Source: Programme evaluation 2015 and SAI PMF reports where available					
	Progress Assessment ²⁶ : Achieved					
IO 1.1	Number of participating SAls 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	To be compiled	N/A	N/A	N/A	6 SAls (2015)
	Achieved:		Programme evaluation moved to 2016. SAI PMF reports not available. However 6 SAls out of 10 have reported that they			

²⁶ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target, Grey : Not due.

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
			have developed and adopted a communication strategy. Information awaited from three SAIs.			
	Source: Programme evaluation 2015 and SAI PMF reports where available					
	Progress Assessment: Some progress					
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:		2 out of 6 SAIs issued the reports. 1 SAI has the final report but has not issued it yet.			
	Source: Programme evaluation and programme monitoring reports					
	Progress Assessment: Off target					
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:		Only 1 SAI has submitted the report to Parliament though not yet made public while the remaining 6 SAIs, reports are still in progress.			
	Source: Programme evaluation and Programme monitoring reports					
	Progress Assessment: Off target					
IO 3	Levels of active involvement on the CBC Steering Committee and sub-committee 1 by developing country SAIs ²⁷	At 2011 annual meeting of subcommittee 1 presentations 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:		The Annual Meeting for 2015 was held in Stockholm, Sweden from 8-10 September 2015. There were about 85 participants from 34 SAIs including 18 developing countries. No DFID funds were used for the meeting as none of the participants			

²⁷ 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
			of developing countries from the INTOSAI regions requested for support.			
	Source: Project reports and Programme evaluation 2015					
	Progress Assessment: On target					
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.
	Achieved:		92.85% of the SAIs (13 out of 14) have adopted their HR Strategy. SAI Djibouti has finalised the strategy but is yet to adopt it. In addition CREFIAF Region has customized the CBC Guidance and has developed a CREFIAF HRM Manual for use by the SAIs and the same has been adopted at the CREFIAF General Assembly in N'Djamena, October 2015 However, only 5 out of 12 participating SAIs have used HR courseware for further training in their SAIs in 2015.Congo Brazzaville, Congo DRC, Djibouti, Niger and Chad will use the courseware in the coming years. Information is awaited from Guinee Bissau and Guinee.			
	Source: Project reports and Programme evaluation 2015					
	Progress Assessment: Some Progress in component (b). Component (a) achieved.					
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:		4 SAIs have used the structured courseware for training SAI staff.			
	Source: Project reports and Programme evaluation 2016					
	Progress Assessment: Off target					
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	None	None	N/A	(a) Achieved	(c) Achieved

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	c) Pilot audits conducted in 6 SAIs Publication of a compendium of lessons learned from cooperative revenue audits				(b) Achieved	Compendium is published for knowledge sharing
	Achieved:		a), b) and c) achieved. Compendium will be published in 2016.			
	Source: Project Reports and Programme Evaluation 2016					
	Progress Assessment: Some progress					
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:		a), b) and c) were achieved in 2015, however the reports are not yet published as only 1 SAI has completed and submitted the report to the Legislature though the report has not yet been tabled. The remaining 6 SAIs reports are still work in progress. The Compendium is planned to be published by the end of 2016 depending on the reports that will be published by the SAIs.			
	Source: Project Reports , Programme Evaluation 2016					
	Progress Assessment: Some progress					
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 rep., 2 funded by 3 rd parties	Achieved	Achieved	Achieved	All 8 regions represented at CBC annual meeting
	Achieved:		All regions represented at the CBC Annual Meeting in Stockholm in 2015			

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	Source: Project Reports, CBC minutes					
	Progress Assessment: On target					

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

C. Project Status

Language	No.	Activities	Status
		2015	
English	1	Translation of Courseware from Spanish to English of the Stakeholder Relations 2nd Delivery	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
15 404	15 404	0%	

E. Key Lessons Learnt (Transferable to other Programmes)

- Monitoring and follow up are very critical in facilitating SAI level outcomes
- SAIs require more time in finalising their audit reports after the audit review meeting. This should be factored in while agreeing on milestones.
- IDI needs a programme monitoring and follow up system to enable timely reporting on outcomes

F. Stakeholder Communication Plan

Progress Assessment

<p>Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report</p> <p>Communication with Donors <i>Application for advances for the oncoming quarter</i> accompanied by detailed statement of expenditure for previous quarter was sent twice a year in June and October. Responsible: Programme Manager and IDI Strategy and Knowledge Manager</p> <p><i>Reporting:</i> 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) : to be sent in June in addition to annual report</p>	All reporting done for 2015 in timely manner
--	--

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	Project Reports were not due in 2015. Only outcomes were monitored.
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	Monitored in 2015
Reports submitted to Donor	Annual Progress and Financial Reports Periodic light touch reports	Programme and Strategy/Knowledge Manager	Outputs delivered according to log frame , deviations if any, implementation plan for next period, total expenses for last quarter, forecast for next quarter	All reports submitted in time

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.	Evaluation to be conducted in 2016
---	--	------------------------------------

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 as much as possible	Among the 83 participants selected 46 are women (55%). Among the 15 resource persons used, 8 are women (53%)

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	Risk fully mitigated	CBC and IDI

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
	region. Link CBC guides with ISSAIs		
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 has established a regional forum that was able to attract representatives of all regions to the CBC meeting. A long term sustainable and INTOSAI owned system for involvement is thus in place.	Risk mitigated	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. However, high percentage of SAIs have adopted strategy. Risk partly mitigated and rating revised.	SAIs
Delays in issue of audit reports	Follow up with the SAIs.	SAIs may not get necessary response from audited entity management	SAI
Delay in publishing compendiums	Follow up with the SAIs	Delay in audit reports will delay the compendium	IDI
New Risks	N/A	N/A	N/A

Capacity Building Committee Support Programme²⁸: IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management

Background

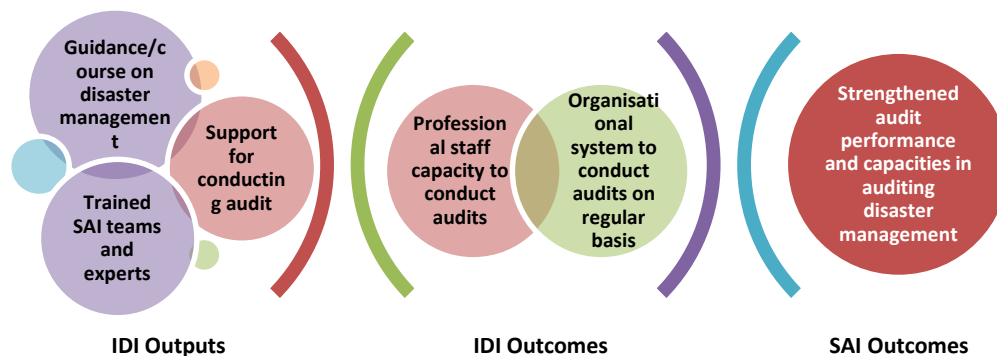
As per IDI plans under the CBC Support Programme and the 3i, the IDI planned to support ISSAI based cooperative audits in ASOSAI. In recent times many Asian countries have been affected by natural and other disasters. The recent global survey conducted by the IDI and subsequent dialogue with stakeholders has shown a strong interest by SAIs in the region in strengthening their capacity to audit disaster management. INTOSAI has also adopted ISSAI 5500 series on audit of disaster risk reduction and post disaster aid. In 2015 the IDI and ASOSAI launched the 3i cooperative audit Programme on Audit of Disaster Management programme.

²⁸ Separate performance results framework described for new rollout in 2015-2016 not included in the logframe agreed with DFID

A. Programme Profile

Full Name & Duration	IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management, 2015-2016
Programme Status	Implementation Phase
Participating Group	SAI teams in ASOSAI & Ukraine
Participating SAIs	<ol style="list-style-type: none"> 1. Afghanistan 2. Bangladesh 3. Bhutan 4. Cambodia 5. China 6. Indonesia 7. India 8. Korea 9. Lao PDR 10. Malaysia 11. Maldives 12. Mongolia 13. Nepal 14. Philippines 15. Pakistan 16. Thailand 17. Myanmar 18. Vietnam 19. Ukraine
Level of participating staff	SAI middle management and operational management level staff
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> INTOSAI Working Group on Environment Audit (WGEA), ASOSAI, SAI in-kind support Resource Person 2015s: SAIs of Bhutan, Indonesia, Philippines, Pakistan, China Hosts 2015: SAI of Bhutan
Funding Sources	Details on Page 30 above. Expenditure for 2016 to be met from IDI Basket funds.

B. Programme Results Framework



SAI Outcomes

Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
SO 1	Number of participating SAls which issue ²⁹ audit report on disaster management within the established legal time frame	None	N/A	N/A	12 (2016)
	Achieved:				
	Source : Programme Report 2016, Programme Evaluation Report 2017				
	Progress Assessment ³⁰ : Not due				
SO 4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	8 (2017)
	Achieved:				
	Source : Review by subject matter experts in 2017				
	Progress Assessment: Not due				
IDI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
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 SAls 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 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	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016

²⁹ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

³⁰ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due.

	Achieved:		The programme design and delivery so far meet IDI service delivery criteria			
	Source : Project report 2015, Programme Evaluation Report 2017					
	Progress Assessment: On target					
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	N/A	N/A	Programme completed by 2016 with, with expenditure not exceeding the final budget by more than 10%	
	Achieved:		All planned activities have been completed on schedule. Actual expenses were -2% vs the budget.			
	Source: Project report 2015, Programme Evaluation Report 2017					
	Progress Assessment: Not due					
IO 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% participating SAI staff achieve a)	80% participating SAI staff achieve b)	50% SAI staff achieve c) (2019)	
	Achieved:		95 % participants achieved a) 18 SAI teams out of 19 (54 participants out of total 57 registered) have successfully completed the eLearning course.			
	Source: Project reports 2015					
	Progress Assessment: On target					
IO 1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of disaster management on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)	
	Achieved:					
	Source: IDI Programme Evaluation Report 2017					
	Progress Assessment: Not due					
Programme Outputs						
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement	

	eLearning course in English on Audit of disaster management designed and delivered to SAI staff as per IDI's eLearning methodology	None	Achieved	N/A	Achieved in 2015
	Achieved:		eLearning course developed and delivered on IDI platform to 54 participants from 18 SAI teams		
	Source : Programme report 2015				
	Progress Assessment: On target				
	Support provided for pilot audits to participating SAI audit teams	None	N/A	12 SAI teams supported	12 SAI teams supported by 2016
	Achieved:		18 SAI teams supported		
	Source : Programme Report 2015				
	Progress Assessment: On target				
	SAI audit reports quality assured	None	N/A	N/A	12 SAI Audit reports quality assured 2017
	Achieved:				
	Source : Quality Assurance Reports in 2017				
	Progress Assessment: Not due				

C. Project status

Language	No.	Activities	Status
		2015	
English	1	eLearning course design meeting on Cooperative Audit of Disaster management	Completed
English	2	eLearning course on Coop. Audit of Disaster Management	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
338 436	329 488	-2%	

E. Key Lessons Learnt (Transferable to other Programmes)

1. ISSAI 5500 series is not written in consistent manner. As a result it was difficult to get adequate guidance on disaster related issues.
2. SAI teams comprise three members, if one member is not active in the course, it was difficult to manage as excluding him/her from the course would reduce the SAI team member. In future it would be better to mention the conditions to remain in the course clearly at the start of the programme.

F. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational plan and Annual Performance and Accountability Report	Completed
Communication with ASOSAI and WGEA Programme Status Report submitted and presented during Annual ASOSAI GB Meetings and WGEA Meetings	Completed
Communication with Donors Report to DFID and other donors as per requirements	Completed

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	ASOSAI Programme Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Completed for 2015
Programme Monitoring Reports	1. Quarterly for pilot audits 2. Annual reports at conclusion of programme to monitor progress	ASOSAI Programme Manager	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs	Not due. Yet to start the monitoring as teams are engaged in planning.

H. Programme Evaluation Plan

Progress Assessment

Programme evaluation to be carried out in 2017	Not due
--	---------

I. Contribution to IDI Gender Goal

Progress Assessment

SAI Outcome	SAI teams will be encouraged to include gender considerations in disaster management	Feedback to the SAI teams to consider gender issues while planning the audit.
IDI Outcome	1. IDI nomination criteria for participation in the programme to encourage participation of women 2. 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 55:45.

		Resource team comprises of 4 male and 3 female.
--	--	---

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

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
SAIs may lack sufficient capacity to conduct audit of disaster management according to the best practices		Formal agreement with the SAIs and professional capacity development of SAI team	Nominated participants may not meet criteria, or may not complete the programme, or leave the SAI. SAI Korea has left the programme.	IDI /SAIs
Availability of suitable subject matter experts.		Liaise with WGEA and SAIs for subject matter experts	Availability of the same experts during the programme.	IDI
New Risks	Participants may not actively participate in the course	Continuous monitoring and communication with the SAI management	Participant may remain in the programme without gaining adequate knowledge and skills	IDI

Capacity Building Committee Support Programme: IDI-PASAI Cooperative Audit Programme on Audit of Procurements

Background

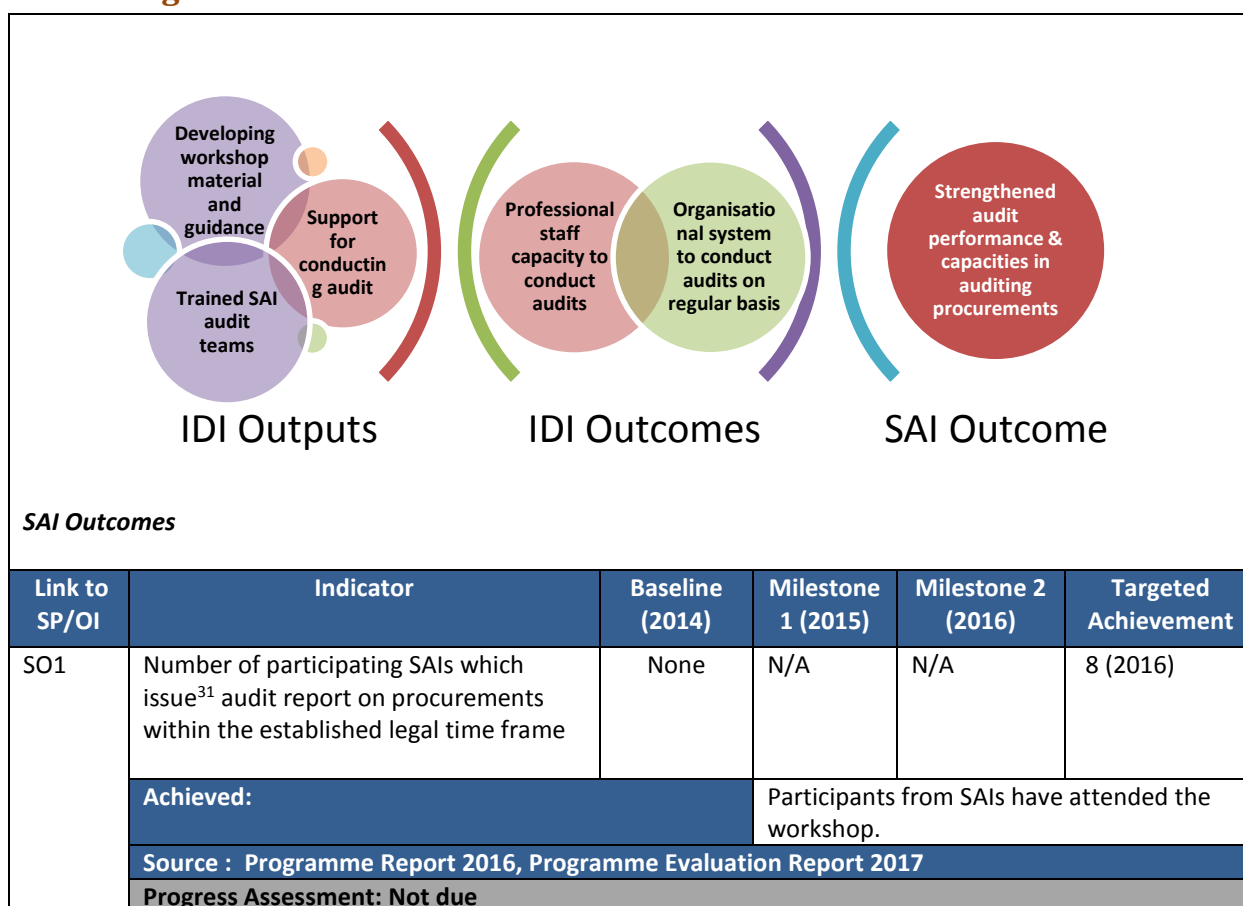
As per IDI plans under the CBC Support Programme and the 3i Programme, the IDI planned to support ISSAI based cooperative audits in SAIs in PASAI. Public sector procurement is one of the largest part of expenditure incurred by any government. Public procurement procedures vary widely based on different country legislations. In developing countries donor agencies often also provide significant amount of aid which is used to procure goods and services in the public sector using the donor funds. IDI was also interested in piloting an ISSAI base compliance audit methodology for auditing procurements. As compared to the ASOSAI programme the blended support in this cooperative audit is slightly different. While in ASOSAI training on subject matter and methodology was provided through eLearning, in PASAI a face to face approach has been used. Consequently instead of a face to face audit planning meeting, audit planning was facilitated through the eLearning platform.

A. Programme Profile

Full Name & Duration	IDI-PASAI Cooperative Audit Programme on Audit of Procurements 2015-2016
Programme Status	Implementation Phase
Participating Group	SAI teams in PASAI

Participating SAls	<ol style="list-style-type: none"> 1. Cook Islands 2. Fiji 3. FSM National 4. FSM Phonpei 5. Guam 6. Marshal Islands 7. Papua New Guinea 8. Samoa 9. Solomon Islands 10. Tonga 11. Tuvalu
Level of participating staff	SAI middle and operational management staff
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> PASAI <u>SAI in-kind support</u> Resource Persons : 2015 :SAls of Cook Island, Samoa, New Zealand, Maldives, Norway Hosts: 2015:PASAI Secretariat
Funding Sources	Details on Page 30 above. Expenditure for 2016 to be met from IDI Basket funds.

B. Programme Results Framework



³¹ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

SO4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	6 (2017)
Achieved:					
Source : Review by subject matter experts in 2017					
Progress Assessment: Not due					
IDI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone 1 (2015)	Milestone 2 (2016)	Targeted Achievement
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 is actively involved in programme selection and design and beneficiary SAls 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 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	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016
Achieved:			The programme design and delivery so far meet IDI service delivery criteria		
Source : Programme Report 2015					
Progress Assessment ³² : On target					
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	N/A	N/A	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
Achieved:			All planned activities have been completed on schedule. Actual expenses exceeded the budget by 10%.		
Source: Programme Report 2015					
Progress Assessment:					

³² Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due.

IO 1.1	% of 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% participating SAI staff achieve a)	80% participating SAI staff achieve b)	50% SAI staff achieve c) (2019)
	Achieved:		100% achieved a) (11 SAI teams consisting of 26 participants have successfully completed the workshop on audit of procurement)		
	Source: Project reports 2015, Programme evaluation report 2017				
	Progress Assessment: On target				
IO 1.1	% of participating SAIs who report that they have established a mechanism for conducting audit of procurements on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
	Achieved:				
	Source: IDI Programme Evaluation Report 2017				
	Progress Assessment: Not due				
Programme Outputs					
Link to SP/OI	Indicator	Baseline (2014)	Milestone 1 (2015)	Milestone 2 (2016)	Targeted Achievement
	Workshop on procurements audit designed and delivered to SAI staff as per IDI's methodology	None	Workshop delivered	N/A	Achieved in 2015
	Achieved:		Workshop using SAT (systematic approach to training) delivered to 11 SAI teams		
	Source : Programme Report 2015				
	Progress Assessment: On target				
	Support provided for pilot audits to participating SAI audit teams	None	N/A	10 SAI teams supported	10 SAI teams supported by 2016
	Achieved:		11 SAI teams being supported in audit planning through the eLearning platform		
	Source : Programme Report 2015				
	Progress Assessment: On target				
	SAI audit reports quality assured	None	N/A	N/A	8 SAI Audit reports quality assured by 2017
	Achieved:				
	Source : Quality Assurance Reports in 2017				
	Progress Assessment: Not due				

C. Project Status

Language	No.	Activities	Status
		2015	
English	1	Design meeting for Workshop on Audit of Procurement	Completed
English	2	Delivery of Workshop on Audit of Procurement	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
1 662 296	1 835 023	10%	Hotel cost was higher than budgeted. Workshop was held in new Zealand.

E. Key Lessons Learnt (Transferable to other Programmes)

1. While engaging experts from SAI New Zealand added considerable value, there is a risk that they may not be available in future as their time has to be paid for.
2. Such a programme requires different types of expertise – experts on procurements, experts on compliance audit and experts in training.
3. It is necessary to have a comparative study of prices in countries, before deciding to host events in that country.

F. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational plan and Annual Performance and Accountability Report	Completed
Communication with PASAI and Donor Programme Status Report submitted and presented during PASAI GB Meetings and PASAI Congress. Report to DFID as per requirement	Completed Completed

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.	PASAI Programme Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Completed for 2015
Programme Monitoring Reports	1. Quarterly for pilot audits 2. Annual reports at conclusion of programme to	PASAI Programme Manager	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs	Not due. Yet to start the monitoring as teams are engaged in planning.

	monitor progress			
Reports submitted to DFID	Half yearly report	PASAI Programme Manager, and S&KM	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	Completed

H. Programme Evaluation Plan

Progress Assessment

Programme Evaluation to be carried out in 2017	Not due
--	---------

I. Contribution to IDI Gender Goal

Progress Assessment

SAI Outcome	SAI teams will be encouraged to include gender considerations in audit of procurements	Teams provided with feedback to consider gender issue in their draft plan.
IDI Outcome	i. IDI nomination criteria for participation in the programme to encourage participation of women ii. 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 20:80. Resource team has 3 male and 5 female.

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
SAIs may lack sufficient capacity to conduct audit of procurement according to the best practices and ISSAI based compliance audit methodology	Formal agreement with the SAIs and professional capacity development of SAI team	Nominated participants may not meet criteria, or may leave the SAI. Participants selected after due consideration. However risk upgraded owing to the possible difficulty that may be encountered by the participants at different levels of the programme	IDI /SAIs

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
Availability of suitable subject matter experts		Liaise with PASAI secretariat and SAIs for subject matter experts	Availability of the same experts during the whole programme period	IDI
Country public financial management environments with respect to procurement policies in different SAIs may be quite varied, thus creating a challenge in the programme to find the right pitch		A collaborative approach in programme design where experts will work together with the SAIs to build on each other's experience.	The programme may not be able to address all the issues relevant in different country environments with regard to procurement	IDI
New Risks	N/A	N/A	N/A	N/A

Capacity Development Programme for Audit of Externally Aided Projects in Agricultural and Food Security Sector

Background

The countries in the English speaking region of the 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.

In 2012 IFAD approached IDI with a proposal to enhance the participation of SAIs in audit of externally aided projects funded through their grants, mainly in West African countries. Subsequently dialogue was taken up with seven SAIs in AFROSAI-E region, who expressed their interest in participating in this programme. The programme aims to support seven SAIs in AFROSAI-E region in enhancing their performance and capacities in auditing externally funded projects in agriculture and food security sector.

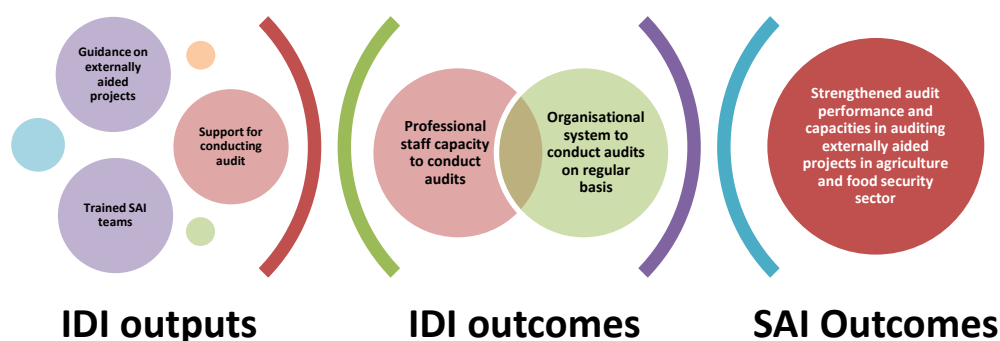
The programme was put on hold in 2014 due to Ebola outbreak in some of the participating countries. The programme has subsequently been launched in 2015 with a meeting of cooperation partners.

A. Programme Profile

Full Name & Duration	Capacity Development Programme for Audit of Externally Funded Projects in the Agricultural and Food Security Sector
Programme Status	Implementation Phase
Participating Group(s)	SAIs team from seven SAIs in AFROSAI-E Region
Participating SAIs	<u>AFROSAI-E</u> <ol style="list-style-type: none"> 1. Liberia 2. The Gambia 3. Sierra Leone 4. Tanzania 5. Rwanda 6. Malawi 7. Zambia
Level of participating staff	Senior managers and audit team leaders

Cooperating Partners & SAI in-kind support	<p><u>Cooperation partners:</u> IFAD is a financing and cooperation partner, AFROSAI-E is the regional partner</p> <p><u>SAIs and other institutions in kind support</u></p> <p>Resource Persons: SAIs from Sierra Leone, Zambia, Ruanda, Malawi, Namibia and Tanzania. We also have one representative from AFROSAI-E/Norway.</p> <p>Host SAIs: 2015 : Zambia</p>
Funding Sources	USD 300 000 earmarked funding from IFAD for 2014 to 2016. Planned to be extended.

B. Programme Results Framework



Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement (2016-17)
SAI Outcomes					
SO 1	Number of participating SAIs which issue the audit opinion/report on audit of externally aided projects in agriculture and food security within the established legal time frame	2 participating SAIs	N/A	4 participating SAIs (2016)	5 participating SAIs (2016)
	Achieved:				
	Source: Programme Evaluation Report 2017				
	Progress Assessment³³: Not due				
SO 4	Number of draft audit opinions which generally meet best practices requirements	To be determined	N/A	4 (2016)	5 (2017)
	Achieved:		Two SAIs have prepared the opinions prior to the inception of the programme. However these have not been quality assured being outside the scope of the programme.		
	Source: Review by subject matter Experts in 2017				
	Progress Assessment: Not due				
IDI Outcomes					

³³ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due.

Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement (2016-17)
I.O. 1.1	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 SAs 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 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	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016
Achieved:			The programme design and delivery so far meet IDI service delivery criteria		
Source : Annual P& A Report and Programme Report in 2017					
Progress Assessment: On target					
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	N/A	N/A	Programme completed by 2017 with expenditure not exceeding the final budget by more than 10%
Achieved:			Total programme costs for 2015 are -38% vs the budget. Programme completed as planned.		
Source :Project reports, Programme Report 2017					
Progress Assessment: On target					
IO 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) Their deployment in future audits	None	80 % SAI staff achieve a)	80% SAI staff achieve b)	60% SAI staff achieve c) in 2017
Achieved:			Training and audit planning workshop moved to February 2016 due to Ebola outbreak. Donor was informed.		

Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement (2016-17)
	Source: IDI Project Reports 2015 and 2016, IDI Programme Report 2017				
	Progress Assessment: Some progress				
IO 1.1	Percentage participating SAls who report that they have established a mechanism for conducting audit of Externally Aided projects on a regular basis, using guidance provided in the programme.	None	N/A	N/A	60% (2017)
	Achieved:				
	Source: IDI Programme Evaluation 2017				
	Progress Assessment: Not due				
	Programme Outputs				
	Development of a) Courseware for audit of externally aided projects b) Financial and Compliance audit frameworks for audit of externally aided projects	None	Achieved	N/A	Achieved in 2015
	Achieved:				
	Courseware for the audit of externally funded projects for Compliance and Financial Audits developed				
	Source : Project Reports 2015				
	Progress Assessment: On target				
	Support for audit of externally aided projects	None	N/A	7 SAls	7 SAls in 2016
	Achieved:				
	Source : Project Reports 2016, Programme Report 2017				
	Progress Assessment: Not due				
	Compendium of lessons learned published	None	N/A	N/A	Met in 2017
	Achieved:				
	To be assessed in 2017				
	Source : IDI Community Portal 2017				
	Progress Assessment: Not due				

C. Project Status

Language	No.	Year	Status
		2015	
English	1	Stakeholder's Cooperation Meeting	Completed
English	2	Design Meeting for FA and CA	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
905 000	558 543	-38%	For the Design Meeting the plan was to have a resource team of 15 people incl. local support, however only 7 were able to attend. In addition, the hotel provided an additional discount of 20% in line with the government fees.

E. Key Lessons Learnt (Transferable to other Programmes)

- Involvement of Heads of SAIs from the participating countries and other stakeholders in the project planning process created a sense of ownership and interest of the programme.
- Use of local resource persons from participating countries in developing course materials and training of SAI Teams enhanced their commitment of the Programme deliverables and also helped in sharing SAIs experience and gaps that need to be addressed.
- This programme has brought another perspective of the cooperatives audit were the interest of the donors not only focus on developing SAIs capacity but SAIs carrying out the actual audits. This has created a better platform for the implementation of the ISSAIs as the participants to the programme clearly knows from the onset what is expected in terms of the quality of the output. This has helped in the SAIs selecting appropriate persons to be trained and to carry out the audit.
- Continuous dialogue and interaction with SAIs and cooperating partners needs to be maintained.
- Gender requirement need to be clearly specified on the onset. This was not done for this programme during the planning stage and at the time of requesting for the participants. The effect of this resulted in no adherence to the gender requirement.
- Strengthening relationships between donors and SAIs, positively enhance knowledge among donors about SAIs and drive good donor behaviours.

F. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational plan and Annual Performance and Accountability Report	Completed
Communication with AFROSAI E IDI report on the programme at annual regional meetings, governing board and technical update in AFROSAI-E	Completed
Communication with Donor 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 December 2015, December 2016 and December 2017 2. Annual Financial Report together with IDI annual audited – Due: End December 2015, December 2016 and December 2017 3. Final report after the Project completion Due: End December 2017	The programme was on hold during 2015. The next report is due in May 2017 for the year 2016.

G. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected Data	Progress Assessment
-----------------	-----------	-------------	---------------	---------------------

IDI Project Reports	To be filed within 15 days of programme completion	MCD AFROSAI-E	Project plans versus project conducted, Budgeted versus actual expenditures and reasons for deviations, Summary project reports	Completed for 2015
Project tracking sheets	Quarterly and annual reporting	MCD AFROSAI-E	Progress of pilot reports, tabled audit reports, Actions taken on recommendations issued, Further audits.	Programme monitoring and follow up system to be set up
Reports to Donor	Annual Progress and Financial Reports	Programme Manager AFROSAI-E and S&K Manager	Programme activities undertaken, budget versus expenditure with explanations on variances.	Done

H. Programme Evaluation Plan

Progress Assessment

Effectiveness of the Programme – measure outcomes	External Programme Evaluation in 2017.	Not due
---	--	---------

I. Contribution to IDI Gender Goal

Progress Assessment

SAI Outcome	Performance Audit framework for audit of externally aided projects in agriculture and food security sector will include gender considerations	Gender considerations are outside the audit scope
IDI Outcome	Promote gender balance in SAI teams nominations for the programme	Among the 16 participants selected 5 are women (31%). Among the 7 resource persons used, 2 are women (29%)

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 the SAI' needs may not be addressed through the cooperative audit approach	Obtain feedback from the Needs Assessment Survey regarding SAI needs and expectations	The participating SAIs may not move at the same pace due to unique challenges in each SAI	IDI/SAIs
	There is a risk that not all SAIs may complete the audit	Signing of Commitment by SAI top management to complete the projects. Agreements between IFAD and SAI.	The risk will be monitored especially with regards to any relevant developments at the SAI level.	SAIs

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
	Resource Constraints: Subject matter experts may not be available	-Liaise with SAIs and IFAD for SMEs.	The selected SMEs were found and had the desired standard, so the risk was mitigated	IDI
New Risks	Ebola outbreak in some beneficiary SAIs	Programme on hold until further notice or eLearning support	The risk remains high.	IDI/IFAD

Certification Programme for Training Specialists from Arab Gulf State SAIs

Background

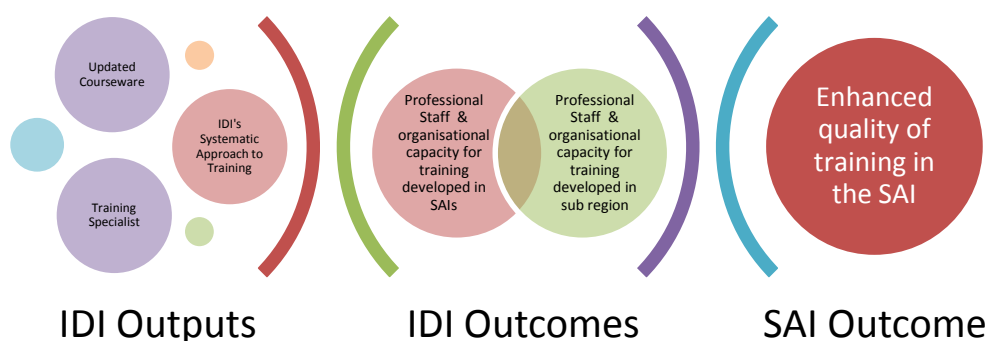
The IDI assisted the Arab Gulf states sub region to create a pool of training specialists in 2004. In 2012 the IDI received a new request from the Gulf States to replenish the first pool of IDI certified trainers. IDI Board decided to respond favourably to this request in March 2014, subject to availability of IDI resources and cost recovery. The IDI agreed on the roles and responsibilities with the Gulf States. While the sub region was responsible for all programme arrangements, administration and costs, the IDI provided guidance and supervision to ensure that the projects are conducted as per IDI best practice requirements. The final evaluation by IDI is currently being processed. Those participants that pass the evaluation will be certified as IDI Training Specialists.

A. Programme Profile

Full Name & Duration	Certification Programme for Training Specialists from Arab Gulf States - 2015
Programme Status	Implementation phase
Participating Group(s)	SAIs from Arab Gulf states
Participating SAIs	<u>Arab Gulf State SAIs</u> <ol style="list-style-type: none"> 1. Saudi Arabia, 2. Kuwait, 3. Bahrain, 4. Oman, 5. Qatar All from non-ODA eligible countries.
Level of participating staff	Supervisory/operational staff
Cooperating Partners & SAI in-kind support	<u>Cooperation partners</u> Sub region of Arab Gulf states <u>In kind support</u> All costs were borne by Arab Gulf States Resource persons 2015: SAIs of Kuwait, Oman and South Arabia

	Hosts 2015: Saudi Arabia hosted all programme activities
Funding Sources	Participating SAIs paid for travel and accommodation costs of their participants. They covered direct costs for resource persons and direct costs for the travel of IDI's manager capacity development. IDI covered the salary costs of Manager Capacity Development.

B. Programme Results Framework



Link to SP/OI	Indicator	Baseline (2014)	Milestones (2015-2016)	Targeted Achievement (2017)
	SAI Outcomes			
SO 3	% participating SAIs that report enhancement in the quality of their trainings	None	N/A	50% SAIs
	Achieved:			
	Source: Programme evaluation 2017			
	Progress Assessment: Not due			
	IDI Outcomes			
I.O1.1	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 c) Beneficiary SAIs resource persons participate in design, development and delivery of the programme d) 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. e) IDI core values and principles are respected	N/A	N/A	Programme delivered as per IDI Service Delivery Model

Link to SP/OI	Indicator	Baseline (2014)	Milestones (2015-2016)	Targeted Achievement (2017)
	f) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions			
	Achieved:			
	Source: Programme Report 2017, Programme Evaluation Report 2017			
	Progress Assessment ³⁴ : Not achieved			
I.O1.1 and 3.1	Number 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 SAls, and sub region	None	18 participants achieve a) & b) in 2015	12 participants achieve a), b) and c) by 2017
	Achieved:		a) Evaluation results are at the last stage of finalisation b) 30 participants delivered their practical assignment	
	Source: Draft evaluation report made by IDI Capacity Development Manager-ARABOSAI			
	Progress Assessment: On target			
I.O 1.1 & 2.1	% participating SAls that report use of IDI's systematic approach to training	None	50% in 2016	80% 2017
	Achieved:			
	Source : Programme evaluation 2017			
	Progress Assessment: Not due			
IO 3.1	% training programmes where Arab Gulf state sub region reports enhancement of quality by use of systematic approach to training	None	50% in 2016	75% in 2017
	Achieved:			
	Source : Programme Evaluation 2017			
	Progress Assessment: Not due			
	Programme Outputs			
	Number of participants whose design and delivery skills are evaluated by IDI after being trained	None	22 (2015)	22 (2015)
	Achieved:		30 participants were evaluated	
	Source: Programme project reports 2016			
	Progress Assessment: On target			
	IDI provides guidance to Arab Gulf States	None	Design Meeting (2015) Workshop delivery (2015)	Guidance provided in to Arab Gulf states in conducting TOT programme
	Achieved:		IDI provided guidance at the design meeting and at Workshop delivery	

³⁴ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due

Link to SP/OI	Indicator	Baseline (2014)	Milestones (2015-2016)	Targeted Achievement (2017)
	Source : Programme report 2016			
	Progress Assessment: On target			

C. Projects status

Language	No.	Project	Status
		2015	
Arabic	1	Provide guidance to instructor team at the instructor meeting and workshop	Completed
Arabic	2	Evaluate the facilitation skills of the participants at the end of the ToT workshop	Completed
Arabic	3	Evaluate individual practical assignments for course design	Completed

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
0	0		

E. Key Lessons Learnt (Transferable to other Programmes)

- Presentation skills are easier to acquire than discussion leading and designing.
- There is a need to agree on the terms and conditions at an early stage, particularly for work to be done on a cost recovery basis with clear criteria for what is to be reimbursed.

F. Stakeholder Communication Plan

Progress Assessment

Communication with Gulf States IDI programme manager for ARABOSAI will attend meeting of Gulf states and report on IDI role in TOT.	Not completed. The IDI is not invited to the Gulf States' meeting
Communication with ARABOSAI secretariat IDI programme manager will report on IDI's role in the programme at ARABOSAI meetings.	Completed
Communication with IDI Board IDI Operational Plan and Annual Performance and Accountability Report.	Completed

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	Completed for 2015

Programme Monitoring	October every year	Programme Manager ARABOSAI	Usage of graduates by SAls and region	Not due. Will be done as part of the new Programme Monitoring and Follow up system.
Reports to IDI Board	Operational Plan and Annual Performance & Accountability Report	Programme Manager ARABOSAI	Programme activities undertaken, budget versus expenditure with explanations on variances.	Completed

H. Programme Evaluation Plan

Progress Assessment

No plans as on date	Not due
---------------------	---------

I. Contribution to IDI Gender Goal

Progress Assessment

SAI Outcome	Increase in number of females who will graduate from the programme and who contribute to the design and conduct of future local and sub regional capacity development initiatives.	Not due
IDI Outcome	IDI will encourage participating SAls to nominate female participants.	Among the 30 participants selected 5 are women (17%). Among the 6 resource persons used, 1 is a woman (17%)

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
1. Unqualified participants get certified	IDI will evaluate participants at the end of the programme to make sure only competent instructors get certified.	May be opposition to competency based evaluation. Possibility of regional bias amongst regional instructors	IDI
2. Unavailability of competent instructors from gulf state SAls to facilitate ToT workshop.	In addition to instructors from Gulf SAls, IDI has the right to select instructors from non-Gulf state SAls	The selected instructors had the desired standard, so the risk was mitigated	IDI
New Risks	N/A	N/A	N/A

Enhancing eLearning Capacity

Background

The IDI has been experimenting with eLearning solutions since 2005. Over the years the IDI has tried web based training, computer based training, using authoring tools to create eLearning packages, self-running eLearning courses, mentor led eLearning courses and blended programmes. After a variety of experiences the IDI found blended

solutions with mentor led eLearning and field audit components to be the best fit for IDI's users. The IDI has been using such blended solutions by hiring the UNITAR eLearning platform.

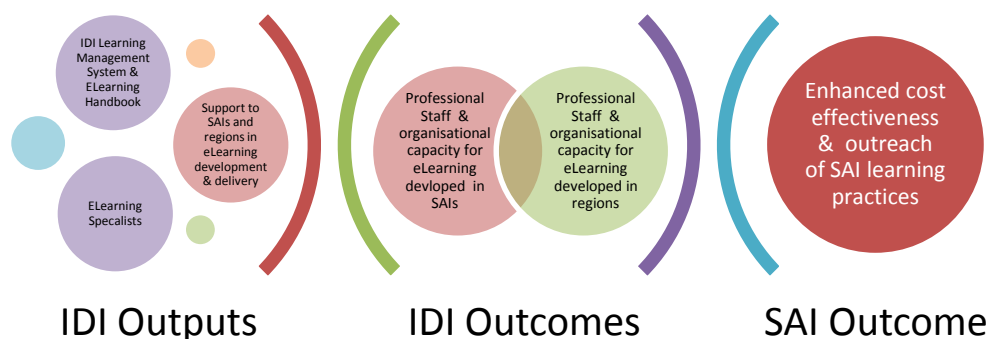
In 2015 the IDI launched this programme for enhancing eLearning not only at the IDI, but in INTOSAI regions and SAIs as well. This programme of enhancing eLearning capacity will focus on developing IDI's in house capacity for eLearning and facilitating the development of regional and SAI capacity by creating pools of eLearning and blended learning specialists, documenting eLearning methodology and providing guidance and support for regions and SAIs to develop their own eLearning mechanisms.

In 2015 IDI developed its own eLearning platform. This platform includes an eLearning portal and a Learning management System which allows IDI to deliver online courses as well as other interventions e.g. surveys, online tests, communities of practice. . A draft eLearning Handbook was developed to document methodology and a SAI pilot was also conducted.

A. Programme Profile

Full Name & Duration	Enhancing eLearning Capacity <ul style="list-style-type: none"> - English speaking regions: 2015-2018 - ARABOSAI : 2016-2018 - OLACEFS : 2016-2018 - CREFIAF : 2016-2018
Programme Status	Implementation phase
Participating Group(s)	ASOSAI, AFROSAI-E, EUROSAI, CAROSAI, PASAI ARABOSAI, OLACEFS and CREFIAF
Participating SAIs	The programme will be offered to all eligible SAIs from INTOSAI regions over a planned period from 2015 to 2018.
Level of participating staff	Middle and operational managers
Cooperating Partners & SAI in-kind support	<u>Cooperation Partners:</u> INTOSAI regions, SAIs, other professional partnerships will be explored <u>In-kind support:</u> Resource Persons 2015: SAIs of Anguilla, Brazil, Costa Rica, India, Indonesia, Malaysia, Namibia, New Zealand, Philippines, Thailand, and Samoa Hosts 2015: SAI India
Funding Sources	IDI Basket funds NOK 1 218 744

B. Programme Results Framework



Link to SP/OI	Indicator	Baseline (2014)	Milestones (2015-2017)	Targeted Achievement
SAI Outcomes				
	1. Number of SAIs that report enhanced cost effectiveness and outreach in their learning practices as a result of adopting eLearning.	To be assessed	N/A	30 SAIs (2018)
	Achieved:		Only at planning stage.	
	Source: IDI Programme Report 2018			
	Progress Assessment ³⁵ :Not due			
IDI Outcomes				
I.O1.1	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	N/A	N/A	Programme delivered as per IDI Service Delivery Model (2018)

³⁵ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due.

Link to SP/OI	Indicator	Baseline (2014)	Milestones (2015-2017)	Targeted Achievement
	e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions			
	Achieved:		Programme design and delivery so far meets IDI service delivery criteria	
	Source: IDI Programme Report 2018, Programme Evaluation 2019			
	Progress Assessment: On target			
I.O1.2	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	N/A	Programme completed by 2018, with programme expenditure not exceeding the final budget by more than 10%
	Achieved:		All planned activities have been completed on schedule. Actual expenses are – 10% vs the budget	
	Source: Programme Evaluation 2019			
	Progress Assessment:			
IO 1.1, 3.1	3.Number of participating SAI staff who develop professional capacity as eLearning specialists a)Successful completion of eLearning certification programme b)Deployment in future eLearning by their SAIs, region and IDI	None	SAI staff certified as eLearning specialists 100 (English) 2016 50 (Spanish) 2016 20 (French) 2017 20 (Arabic) 2018	50 SAI staff met both a) and b) by 2019
	Achieved:		As per current plans the English pool would be developed in early 2017 instead of 2016	
	Source: IDI Programme Report 2018, IDI Programme Monitoring Reports, Programme Evaluation 2019			
	Progress Assessment: Not due			
IO 1.1	4.Number of supported SAIs that report that they have in place organisational system to implement eLearning	None	N/A	10 SAIs (2018)
	Achieved:			
	Source: Programme Evaluation 2019			
	Progress Assessment: Not due			
IO 2.1	5. % participating SAIs that report use of IDI eLearning handbook	None	N/A	50% by 2017
	Achieved:			
	Source: IDI Programme Monitoring Reports, IDI Global Survey 2017			

Link to SP/OI	Indicator	Baseline (2014)	Milestones (2015-2017)	Targeted Achievement
	Progress Assessment: Not due			
IO 3.2	6. Number of supported INTOSAI regions that use eLearning as a learning mechanism	None	N/A	4 INTOSAI regions by 2018
	Achieved:			
	Source: IDI Programme Monitoring Reports, IDI Programme Report 2018			
	Progress Assessment: Not due			
Programme Outputs				
	1.IDI eLearning platform developed	None	Developed by 2015	Developed by 2015
	Achieved:		IDI Learning Management System (LMS) developed and updated. The LMS has 1650 users as on date	
	Source : IDI Project Report, IDI ELearning Platform			
	Progress Assessment: On Target			
	2. eLearning Certification Programme designed, developed and delivered in English, Spanish, French and Arabic	None	English and Spanish (2016) French (2017) Arabic (2018)	eLearning Certification Programme available in four languages by 2018
	Achieved:			
	Source: IDI Programme Report 2018			
	Progress Assessment: Not due			
	3. Number of persons trained in LMS support	None	25 (English) 2016 20 (Spanish) 2016 10 (French) 2017 10 (Arabic) 2018	65 persons trained in LMS support in four languages by 2018
	Achieved:		27 persons from SAI of India were trained in LMS Course Administration using Moodle.3 persons of SAI of India were trained in Moodle installation, configuration and Administration.	
	Source: IDI Project Reports and IDI Programme Report 2018			
	Progress Assessment: On target			
	4.No. of regions and SAIs supported in piloting eLearning	None	4 INTOSAI regions based on requests by 2017	4 INTOSAI regions based on requests by 2017 10 SAIs based on requests by 2018
	Achieved:		In 2015, SAI India supported in piloting eLearning through support for LMS development, training of LMs administrators and eLearning mentors.	
	Source: IDI Project Reports and IDI Programme Report 2018			

Link to SP/OI	Indicator	Baseline (2014)	Milestones (2015-2017)	Targeted Achievement
	Progress Assessment: On target			
	5. eLearning Handbook published in English, Spanish, French and Arabic	None	English and Spanish 2016 French 2017 Arabic 2018	eLearning Handbook available in four languages by 2018
	Achieved:		Draft handbook developed in English in 2015 to be finalised in 2016.	
	Source: IDI Project Reports and IDI Programme Report 2018, IDI Community Portal			
	Progress Assessment ³⁶ : On target			
	6.Portfolio of IDI eLearning courses in English, French, Spanish and Arabic available on IDI eLearning platform	None	English and Spanish courses by 2016 French courses by 2017 Arabic courses by 2018	English and Spanish courses by 2016 French courses by 2017 Arabic courses by 2018
	Achieved:		During the year 2015 IDI developed two new eLearning courses in-house: -Audit of Disaster Management (English-ASOSAI) - Poverty Reduction (Spanish –OLACEFS)	
	Source : IDI ELearning Platform, IDI Programme Report 2018			
	Progress Assessment: On target			
	7.eLearning community of practice available on IDI Community Portal	None	Community of practice available by 2015	Community of practice available by 2015
	Achieved:		eLearning CoP currently available on eLearning platform.	
	Source: IDI Community Portal			
	Progress Assessment: Some progress			

C. Project Status

Language	No.	Project	Status
		2015	
English	1	Development and maintenance of IDI eLearning Platform	Completed
	2	Translation eLearning Materials (Thesis)	Completed
English	3	Product Development Meeting 1 - eLearning Handbook	Completed
English	4	Development of LMS Adm. courseware	Completed
English	5	Support for Regional pilot	Postponed for 2016
English	6	Development of eLearning mentors courseware	Completed
English	7	IT Core Team Meeting	Completed
English	8	Support for SAI pilot (SAI of India)	Ongoing

³⁶ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
1 218 744	1 102 200	-10%	Local participants did not stay at the hotel during the SAI pilot. It was planned for 13 and only 4 stayed during the second week. One resource person also left early due to illness.

E. Key Lessons Learnt (Transferable to other Programmes)

- A detailed check of SAI preparedness both in terms of technology and management commitment is necessary before engaging at SAI level. The ability of the SAI to use open sourced software should be particularly examined.
- eLearning teams put together for writing products must have necessary language competencies to make meaningful contributions. A common understanding of the subject matter is also necessary.
- IDI LMS can be used in all four languages for different purposes besides eLearning courses . e.g. communities of practice, online testing, registration, development of courseware and products etc.
- More people in the IDI, especially the programme coordinators, need to be trained in LMS administration so that they can independently support programmes and all burden does not fall on the eLearning manager.
- IDI must be careful when committing support to other pilots. Such support is very resource intensive and it may be better to transfer knowledge and skills in administrating the platform to other bodies.
- It is necessary to develop and implement a comprehensive procurement system for all regular services related to eLearning in the IDI.
- It is better to streamline communities of practice, integrate them with blended learning programmes and provide for the management of these communities.
- IDI needs to standardize the process of online participants registration linked with the LMS.
- **Continuous improvement:** Constant research about eLearning tools and best practices is very important to ensure quality eLearning experiences to our participants.

F. Stakeholder Communication Plan

Progress Assessment

Communication with the INTOSAI regions IDI E learning team will report at regional meetings i.e. Governing Boards, Assemblies and other relevant meetings of regional committees. Maintain a regular communication and cooperation with regional partners	Completed
Communication with other partners IDI E learning team will actively seek other technical partners within and outside the INTOSAI community and communicate with them on a regular basis.	In progress
Communication with the donors	

IDI ELearning team will coordinate with Manager Strategy and Knowledge for communication with donors and other stakeholders	Not applicable (basket funds used)
Communication with IDI Board IDI Operational Plan and Annual Performance & Accountability Report	Completed

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.	eLearning Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Completed for 2015
Programme Monitoring Reports	Annual Progress and Financial Reports	IDI eLearning and web solution manager with the support of every Regional IDI Programme 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	Not completed. Will be discussed as part of new monitoring and follow-up system.

H. Programme Evaluation Plan

Progress Assessment

The IDI will arrange for an external evaluation of the programme in 2019.	Not due
---	---------

I. Contribution to IDI Gender Goal

Progress Assessment

SAI Outcome	Blended learning solutions will provide greater opportunities for participation of women	
IDI Outcome	IDI will put in place processes to ensure gender balance in all projects under the eLearning programme. (This is subject to availability of resource persons and SAI staff with appropriate technical skills)	Among the 51 participants 13 are women (25%). Among the 12 resource persons used, 7 are women (58%)

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
INTOSAI Regions and SAIs may not be interested in eLearning or understand how to use it.	Communication and advocacy to explain the benefits of eLearning	Different understanding of eLearning.	IDI
INTOSAI Regions and SAIs could have different technological capabilities to participate in the Programme	Ascertain technical preparedness before engaging	In adequate information received from SAIs. Emergent technical and security issues due to use of open source software	IDI
IDI's in house capacity to support eLearning on a global scale	Creating a multi lingual eLearning team with an	Dispersed eLearning team with other responsibilities	IDI

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
		eLearning manager as the team leader Training for IDI staff	Growing demand for technical support	
Finding a core team of SAI resource persons with necessary technical and training skills in eLearning may be difficult		Create a resource profile and invite resource persons as per profile. Core team training	Availability of appropriate and trained resource persons throughout the programme	IDI
SAIs do not nominate suitable participants for certification programme		IDI will develop a competency framework and criteria for nomination. All nominations will be reviewed against criteria and a selection test will be conducted.	Availability of candidates that meet selection criteria	IDI
Use of certified eLearning specialists by SAIs and region		Signing of statement of commitments with participating SAIs. Providing support for SAIs to implement eLearning	SAIs and regions may not have technical resources to implement eLearning	SAIs and region
New Risks	N/A	N/A	N/A	N/A

Bilateral Support

Background

The IDI approach detailed as part of the IDI Service Delivery Model in the IDI Strategic Plan 2014-2018 elaborates on the provision of bilateral support to SAIs in developing countries. While the large majority of developing country SAIs participate in, and benefit from, the regional and global IDI programmes, some SAIs also require more extensive bilateral support to sustainably develop their capacity and performance. There are also SAIs in fragile countries that currently are at a stage of development where they are not in a position to actively participate in and benefit from the regional and global programmes on offer.

Recognizing that support to SAIs needs to be tailored to the environment in which they operate, and that access to bilateral capacity development support in some instances is constrained, the IDI formalised its provision of bilateral support to the SAIs of fragile countries during 2015. This programme was not included in the IDI Operational Plan 2014-2015 revised in November 2014. This was because the funding for this programme was approved by NORAD for the IDI only in March 2015. The programme components were based on the requests received from the SAIs and were assessed through IDI's programme prioritisation matrix. The programme had three distinct components including provision of capacity development support to the Supreme Audit Institutions of Somalia, Afghanistan and the Ebola affected countries – Liberia and Sierra Leone.

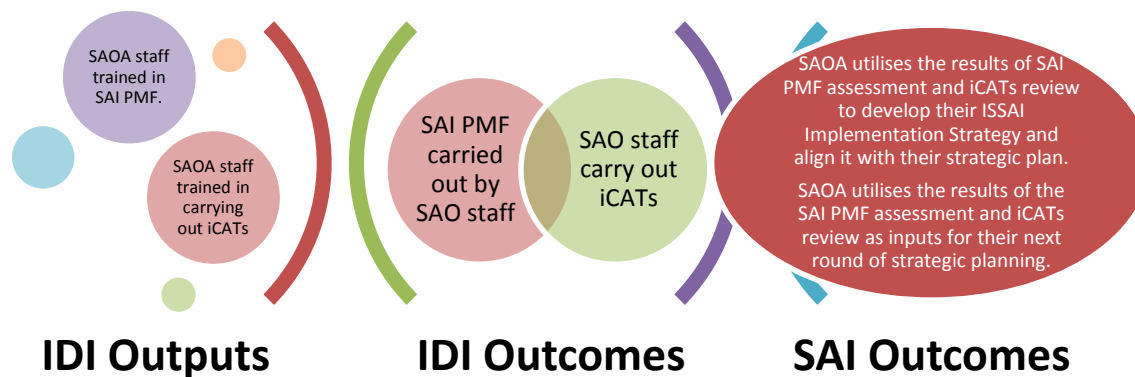
The components on bilateral support to the SAIs of Somalia and Afghanistan were delivered in 2015. During 2016, the IDI will develop its policy for offering bilateral support to SAIs. It will also explore the possibility of initiating the support for SAIs of Liberia and Sierra Leone.

A. Programme Profile

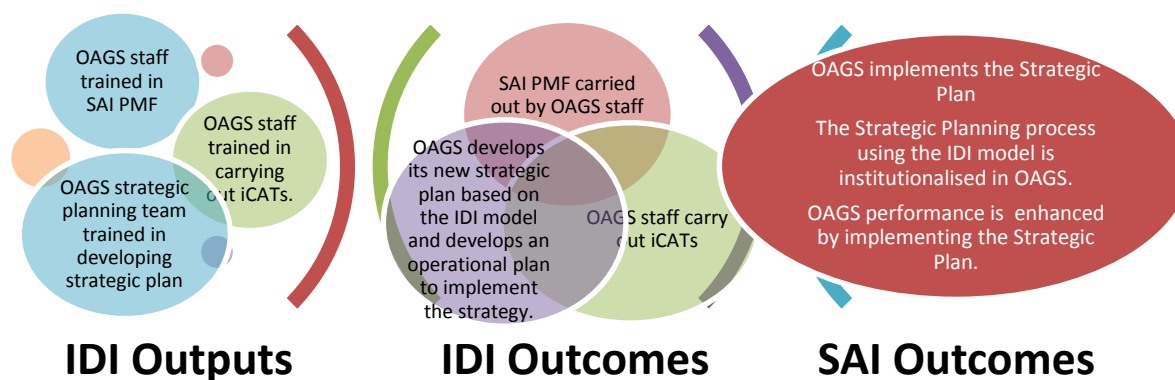
Full Name & Duration	Bilateral Support from IDI to SAIs of Fragile Countries 2015-2016
Programme Status	Implementation phase
Participating Group(s)	AFROSAI-E and ASOSAI
Participating SAIs	Somalia, Afghanistan, Liberia and Sierra Leone (Ebola affected countries)
Level of participating staff	Senior/operational management and iCATs/SAI PMF Teams
Cooperating Partners & SAI in-kind support	<u>Cooperation Partners:</u> Use of Global Public Goods developed in cooperation with the INTOSAI Professional Standards Committee and the INTOSAI Working Group on Values and Benefits of SAIs. <u>SAI and other institutions In kind support</u> Resource Persons: SAI Bangladesh, India, Malawi, Maldives, Namibia, Nepal and Uganda Hosting : 2015 - SAI Djibouti, Ethiopia and India
Funding Sources	NORAD; NOK 3 034 066

B. Programme Results Framework

SAO, Afghanistan (SAOA)



OAG, Somalia (OAGS)



Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
SO 3	1. SAOA utilises the results of SAI PMF assessment and iCATs review to develop their ISSAI Implementation Strategy and align it with their strategic plan. 2. SAOA utilises the results of the SAI PMF assessment and iCATs review as inputs for their next round of strategic planning.	None	N/A	N/A	To be achieved by 2017
	Achieved:		SAOA has conducted both the SAI PMF and iCATs and are on target.		
	Source : Programme report 2015, 16 and post programme follow up 2017				
	Progress Assessment ³⁷ : On target				
	1. OAGS implements the Strategic Plan 2. The Strategic Planning process using the IDI model is institutionalised in OAGS. 3. OAGS performance is enhanced by implementing the Strategic Plan.	None	N/A	N/A	2017 2020 2020
	Achieved:				
	Source : Programme report				

³⁷ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey : Not due

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	Progress Assessment ³⁸ : Not due				
IDI Outcomes					
I.O1.1	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 c) Beneficiary SAI's resource persons participate in design, development and delivery of the programme d) 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. e) IDI core values and principles are respected f) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions	N/A	N/A		Programme delivered as per IDI Service Delivery Model
	Achieved:				
	Source: Programme Report 2017, Programme Evaluation Report 2017				
	Progress Assessment ³⁹ : On target				
I.O 2.1.	1. SAI PMF carried out by SAO staff 2. SAO staff carry out iCATs	None	N/A	N/A	2015
	Achieved:		SAI PMF and iCATs have been carried out by SAOA. Both have been reviewed by experts. Report to be finalised in 2016		
	Source : Programme report				
	Progress Assessment: On target				
I.O 2.1.	-OAGS staff carry out iCATs -SAI PMF carried out by OAGS staff -OAGS develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy.	None	N/A	N/A	2015 2016 2016
	Achieved:		OAGS has carried out the iCATs for review in 2016. The other components are due in 2016.		
	Source : Programme report				
	Progress Assessment: On target				

³⁸ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey : Not due

³⁹ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due

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	Met both a and b.	Met both a and b.	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
	Achieved:	All planned activities have been completed on schedule. Actual savings of approximately 3%			
	Source : Project reports of 2014-2015				

C. Project status

Language	No.	Projects	Status
		2015	
SAO, Afghanistan			
English	1	iCATs Workshop: 14-18 September 2015	Completed
English	2	SAI PMF Training: 21-25 September 2015	Completed
English	3	iCATs Review Workshop: 30 November to 4 December 2015	Completed
English	4	SAI PMF Review Workshop: 30 November to 7 December 2015	Completed
OAG, Somalia			
English	5	SAI PMF Training; 14-18 June 2015	Completed
English	6	Visit of the AG, Somalia to the IDI: 13-14 July 2015	Completed
English	7	iCATs workshop: 7-11 September 2015	Completed
Ebola affected countries: No events planned in 2015			

D. Programme Budget Monitoring

Budget 2015 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
1 971 560	1 913 688	-3%	

E. Key Lessons Learnt (Transferable to other Programmes)

1. OAGS staff need substantially more time for comprehending issues related to audit disciplines and audit standards. Accordingly the SAI PMF training programme had to be curtailed for them.
2. One week workshop for iCATs is inadequate for the SAIs to conduct the iCATs themselves. In case of the 3i the participants had undergone a six week e-course. Even though the scope of the current programme is limited as it only seeks to cover the iCATs without going into the details of the standards, the period of training was slightly less as experienced during the review of iCATs for SAO. A good option would have been to combine the workshop with an e-learning module.
3. Both OAGS and SAO need time to complete and finalise the iCATs after the review workshops.
4. Communication with the cooperating SAIs, especially SAI Somalia, is a challenge. There is a need to establish robust routines for regular contact and feedback.

5. The use of iCATs for SAI Somalia should probably have been tailor-made to their situation and possibly combined with assistance in execution of a real audit. That could have increased the perceived usefulness of SAI Somalia in the cooperation and the needs for development better identified.
6. The programme events were smoothly conducted in Djibouti, Ethiopia and India. With support from the host SAIs, logistics and visa issues for the participants from Somalia and Afghanistan were handled without any trouble.

F. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational Plan 2016-2018 and Annual Performance and Accountability Report- 2015	Done
Communication with NORAD Programme Status Report submitted and presented during Annual meeting with NORAD in February 2016	Done

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	Programme Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned	Completed for 2015
Reports submitted to Donor	Performance and Accountability Report and Year-end report for 2015	Programme Manager	IDI outputs delivered, outcomes achieved, deviations from planned activities and outputs, variance in planned and actual expenditures	Done

H. Programme Evaluation Plan

Progress Assessment

Effectiveness of the Programme – measure outcomes	No specific plan	
---	------------------	--

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	The programme resource team had fair gender balance with a total of five females contributing to a combined team of 15 resource persons. SAI Somalia had three female participants. SAI Afghanistan had

		none. Both the SAls are constrained by an absence of adequate number of female employees at the required level.
--	--	---

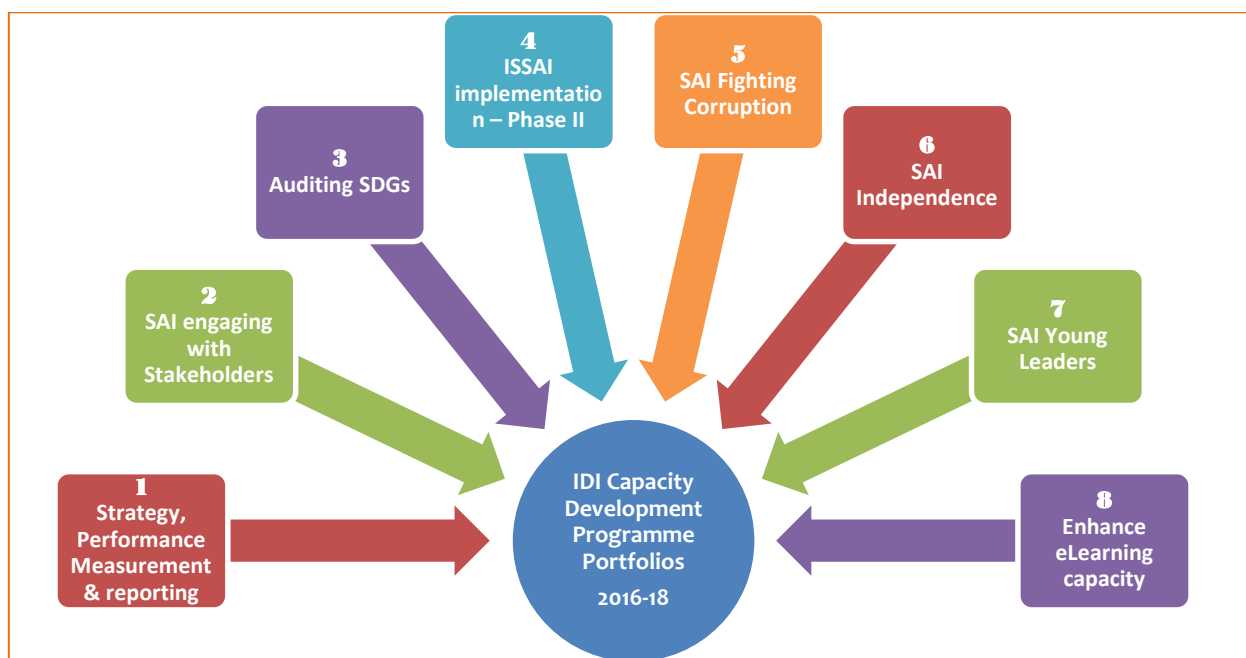
J. Risk Management (Within the control of those managing the programme)

No	Risk	Control measures	Control Owner	Residual Risk
1.	Added value	IDI service delivery model followed, SAI commitment, programme based on SAI needs	Manager, Bilateral Programmes	The proposed programme design meets criteria of IDI service delivery model, statements of commitments have been signed with both OAGS and SAO, OAGS and SAO have expressed a need for the programme. However, given the current level of development of OAGS, there is a need to monitor the benefits to OAGS through the programme. There is also a need for constant dialogue with OAGS to determine any duplication of efforts with work undertaken through other programmes funded by other donors. Discussions are underway with the Ebola affected countries
2.	Sustainability	Programme based on SAI needs, involvement of SAls in programme planning, exit meeting, country level support to SAls	Manager, Bilateral Programmes	There is a need to maintain effective communication with OAGS. There is also a need to ensure coordination of support so that the SAI can sustain the gains from the programme without being diverted towards new support from other providers.

3.	Quality of deliverables	Goods developed at global level first, involvement of competent experts and facilitators	Manager, Bilateral Programmes	The global public goods have been used for the SAIs being supported bilaterally. The courseware developed as part of the ISSAI Implementation Initiative have been customized for the beneficiary SAIs.
4.	Availability of resource persons	Database of resource persons, use of resource persons from organisations	Manager, Bilateral Programmes	May be challenging to find resource persons in the SAI community that have a strong understanding of IDI's Strategic Planning methodology for SAIs. Also, with the increased IDI programme portfolio, SAIs are being stretched with requests to provide resource persons.
5.	Availability of venues	Regular discussions with SAIs in the neighbourhood of those being provided bilateral support.	Manager, Bilateral Programmes	Same countries are required to be approached several times owing to the need to organize multiple events.

New Capacity Development Programmes launched in 2015

The IDI expanded its portfolio of new programmes from six to eight new programmes in 2015. Programmes on SAI Young Leaders and Auditing the Sustainable Development Goals (SDGs) were added to the portfolio to respond to expressed needs of key stakeholders and important developments in the community. As against plans to launch four programmes, the IDI launched six programmes in 2015. The IDI has started stakeholder engagement for all programmes in the portfolio with meetings with SAI Management and key stakeholders in CREFIAF and ASOSAI in 2015. This section provides a brief update on the progress of six programmes in the new portfolio. While SAI Independence programme will be launched in March 2016, the 'Enhance eLearning Capacity' programme has already been reported on in detail in this appendix.



1. Strategy, Performance Measurement and Reporting Programme

In 2015, a team of resource persons from IDI capacity development team, INTOSAI-Donor Secretariat and the regions met to develop a SAI strategic management framework and revised version of IDI's SP model and guidance. The strategic management framework is a result of alignment between IDI's capacity development framework and SAI PMF. This draft was piloted in SAI Liberia. The IDI also conducted a workshop of Strategic, Performance Measurement and Reporting with INTOSAI regions in 2015. At the workshop representatives from INTOSAI regions, CBC and PSC developed a draft regional strategic management framework and discussed concepts from the draft strategic planning guidance. All regions requested IDI support in regional strategic planning and management. Regional, SAI level support.

2. SAIs Engaging with Stakeholders

The IDI met with regional representatives, CBC and other key stakeholders like Effective institutions Platform of OECD to plan outcomes and design of this programme in September 2015. Subsequently 22 SAIs signed a statement of commitment to participate in this programme in CREFIAF. This programme was also discussed with SAI Management and key stakeholders in ASOSAI in December 2015. Programme product development and further regional and SAI stakeholder consultations are planned for 2016.

3. Auditing Sustainable Development Goals

In 2015 United Nations endorsed a set of 17 sustainable development goals (SDGs). The SDGs provide an ambitious and long-term agenda on a broad range of vital issues. INTOSAI in its discussions on its next strategic plan decided that this was an important area for INTOSAI and SAIs to play a role in. In keeping with the developments in the INTOSAI community, the IDI and KSC decided to cooperate with other stakeholders to design and deliver a programme on Auditing SDGs. The programme aims to support around 40 SAIs in the INTOSAI community in auditing preparedness for implementation of SDGs. The IDI and KSC launched the Community of Practice for SDGs as a part of the IDI-KSC portal in November 2015. The community will be publicized and operationalized in the first quarter of 2016. The IDI and KSC have also advocated this programme at different forums in INTOSAI during 2015.



4. ISSAI Implementation Initiative (3i Programme) Phase II

Support for ISSAI implementation has become a regular work stream in the IDI. Even as Phase I of the 3i programme is in different stages of completion in ARABOSI, CREFIAF and OLACEFS, the IDI launched 3i Phase II for English speaking regions. Stakeholders from IDI, INTOSAI regions, FAS, PAS and CAS met in Bhutan in November 2015 to plan the design of support during phase II. Most stakeholders agreed that it was important to develop a model for providing SAI level support. They also worked on the draft competency framework for INTOSAI certification and basic guidance for initial considerations in implementing ISSAIs. The agreements arrived at in the meeting will form the basis of revising and updating 3i products and conducting SAI level pilots for support for ISSAI implementation. It was also agreed that the IDI will continue with 3i cooperative audits and 3i community of practice.

5. SAI fighting corruption



In September 2015, the IDI met with regional representatives, CBC, Representatives of INTOSAI regions, DFATD, INTOSAI WGFCML, INTOSAINT, EUROSAT TFA&E, CBC, SAI Poland (chairing revision of ISSAI 30) and SAI Hungary to agree on the three components of the programme and decide on the programme design. Subsequently 22 SAIs signed a statement of commitment to participate in this programme in CREFIAF. This programme was also discussed with SAI Management and key stakeholders in ASOSAI in December 2015. Programme product development and further regional and SAI stakeholder consultations are planned for 2016.

6. SAI Young Leaders

The IDI kicked off its leadership development initiative with a Global Symposium on Leadership in Shimla, India in November 2015. At the symposium, SAI leaders, young leaders from SAIs, regional and INTOSAI representatives and other stakeholders met to develop a draft leadership competency framework, discuss leadership development

initiatives and dynamics of developing young leaders and women leaders. A leadership community of practice hosted on the IDI-KSC Community portal was also launched.

A planning meeting for SAI Young Leaders programme followed the symposium. Stakeholders provided crucial input in the design of the SAI Young Leaders Programme. The programme, which works on the premise of ‘transforming tomorrow’ by nurturing and grooming potential future leaders today, will be available to 25 competitively selected SAI young leaders.

Besides the SAI young leaders programme the IDI will also engage in advocacy for leadership development at INTOSAI, regional and SAI level forums. The energy and inspiration created at the symposium has already led to a proposal for a regional leadership programme in PASAI and leadership initiatives in SAI Samoa and SAI Guam. The draft leadership tree developed at the symposium has inspired the leadership competency framework of SAI Philippines. A number of SAIs in ASOSAI have also expressed interest in this programme.

INTOSAI-Donor Secretariat

Background

The Memorandum of Understanding (MoU) 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 7th INTOSAI-Donor Steering Committee meeting in Paris, France, the work plan for 2015 was discussed and approved. The Program Document and the work plan consist 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.

Phase 2 of the program ended in December 2015. A Program Document for Phase 3 (2016-2018) has been developed. An independent evaluation of the performance of the Cooperation was carried out in 2015. Its conclusion was positive, showing that there is evidence of positive change in behavior of donors and SAIs, and also indications of improved coordination of support to SAIs, which reflect the main objectives and underlying principles of the MoU. The evaluation also identified challenges and made recommendations to help improve the management, outcomes and results of the Cooperation. These will be addressed in Phase 3 of the Programme.

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	<p>INTOSAI Partners include all four INTOSAI goal Committees, all INTOSAI regional bodies, AFROSAI-E and CREFIAF.</p> <p>In-kind staff support from: SAI Norway, SAI Brazil.</p> <p>Other in-kind support (e.g. translations, hosting workshops and providing facilitators) from SAIs and donor agencies.</p> <p>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, International Fund for Agricultural Development (IFAD), IMF, Ireland, Islamic Development Bank, Netherlands, Norway, Sweden, Switzerland, OECD, The Global Fund, United Kingdom, United States of America, World Bank.</p> <p>Observers: GIZ, AFROSAI-E Secretariat, CREFIAF Secretariat; the SAIs of Canada, France, Japan, Portugal and UK.</p>
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 in 2013 and 2014), Norwegian Parliamentary Funding (341 480 NOK in 2015), DFID (UK, 1 548 586 NOK in 2014 and 2 244 004 NOK in 2015), SECO (Switzerland, 200 000 Swiss Francs per year) and Ministry of Foreign Affairs of France (100 000 EUROS in 2015).

B. Programme Results Framework

The following extracts are from the INTOSAI-Donor Cooperation logframe 2013-2015. In brackets it is referred to the relevant Programme Output Indicators (O1.1 –O7.3).

Link to SP/OI	Indicator	Baseline (2010/2012) 40	Milestone 2 (2013)	Milestone 3 (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)	2012: Not started	2013: Course developed and piloted once	2014: Course refined and piloted once	2015: Course delivered once
	Achieved:		Course developed, pilot delayed	Course delivered 3 times and refined based on feedback	Course delivered once and transfer to eLearning begun
	Source: Secretariat annual progress reports				
	Progress Assessment: On target				
I.O 2. Global Public Goods used by stakeholders					
	2. Support provided to SAI PMF pilot assessments from the Secretariat (O3.3)	2012: N/A	70 % of ToRs reviewed and	70 % of ToRs reviewed	80 % of ToRs reviewed and

⁴⁰ 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.

Link to SP/OI	Indicator	Baseline (2010/2012) 40	Milestone 2 (2013)	Milestone 3 (2014)	Target (2015)
			80 % of the reports	and 85 % of reports	90 % of reports
	Achieved:	During 2015, 8 reports (47 % of the total), and 6 ToRs were reviewed. Secretariat and growing pool of reviewers review all ToRs and reports received, but some are not shared.			
	Source: Secretariat annual progress reports				
	Progress Assessment: Off-target				
	3.Update of 2010 INTOSAI Stocktaking report (O7.1)	2012: N/A	Global Survey report published	N/A	N/A
	Achieved:	Report finalized and published early 2015			
	Source: 2013 Global Survey report published on IDI website				
	Progress Assessment: On target				
	4.No. of quarterly newsletters issued per year (O1.2)	2012: N/A	4	4	4
	Achieved:	4 newsletters published each year			
	Source: Quarterly newsletters				
	Progress Assessment: On target				
I.O 3 Stronger Regional bodies, networks and communities					
	5.No. of regional [SAI PMF] training courses run for trainers and assessors (O3.2)	2012: Not started	Training for assessors run in 8 regions	Training for assessors run in 4 regions	Training for assessors run in 4 regions
	Achieved:	10 training courses run in 6 regions in 2015. 27 training courses have now been run in total, in all regions including AFROSAI-E and CREFAF.			
	Source: Secretariat annual progress report				
	Progress Assessment: On target				
I.O 4 Scaled up support					
	6.Global calls for proposals for SAI capacity development initiatives issued per year (O2.1)	2012: 0	1	1	1
	Achieved:	Last Global Call was in 2013. Further Global calls have been postponed as per decisions by Steering Committee			
	Source: Progress reports on the global call for proposals				
	Progress Assessment: Some progress				
	7.SAI Capacity Development Fund established and operational (O2.3)	Not established	Operational	Operational	Operational
	Achieved:	Operational since 2013			
	Source: SAI CDF Administrative Agent's progress reports				

Link to SP/OI	Indicator	Baseline (2010/2012) 40	Milestone 2 (2013)	Milestone 3 (2014)	Target (2015)
	Progress Assessment: On target				
	8. Development and dissemination of guidance on evaluations of SAI capacity development: initiatives (O5.3)	2012: Not started	ToRs approved and work started	Guidance published	N/A
	Achieved:	Guidance published in 2015			
	Source: Secretariats annual progress reports				
	Progress Assessment: On target				
	9. No. of times per year requests to update SAI capacity development database are issued and database updated (O4.1)	2012: 2	2	2	2
	Achieved:	2 requests have been issued every year			
	Source: Secretariat annual progress reports				
	Progress Assessment: On target				
	10. Impact assessment of the INTOSAI-Donor Cooperation (O7.3)	2012: N/A	N/A	ToR approved and evaluation commenced	Impact assessment published
	Achieved:	Impact assessment published in 2015 on IDI website			
	Source: Impact assessment report published on IDI website				
	Progress Assessment: On target				

C. Project Status

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

D. Key Lessons Learnt (Transferable to other Programmes)

- An independent evaluation of the INTOSAI-Donor Cooperation was carried out five years after the start of the initiative. The evaluation was meant to serve as an evidence base to inform and improve the future design of the Cooperation and the decision-making process related to it. Given the relatively short duration of the Cooperation, the evaluation had a strong focus on learning. The evaluation was welcomed by the Steering Committee as a strategic input to the future direction and strengthening of the Cooperation, and spurred the establishment of internal working groups that will look into the findings and areas of improvement in more detail and make suggestions for the future work plans.

- To ensure that the transition from one phase of the program to the next is effective, it is important that the work on the Program Document commences well in advance of the end of the previous period. For the period 2016-2018, the Program Document was approved by the Steering Committee in February 2016, while the funding for the INTOSAI-Donor Secretariat came to an end in December 2015.

E. Stakeholder Communication Plan

Progress Assessment

Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report	Completed
Communication with INTOSAI-Donor Steering Committee and Leadership The Steering Committee meets at least once a year to discuss the progress and the way forward for the Cooperation. It consists of a number of SAIs and donor agencies. Between the annual meetings, the Chairs and Vice-Chairs of the INTOSAI-Donor Steering Committee (SC Leadership) are having bi-monthly teleconferences to discuss progress and provide guidance.	Completed
Communication with INTOSAI Committees CBC participates as observers in the bi-monthly teleconferences of the Steering Committee Leadership. Additional communication as required. The 2016 Steering Committee meeting will be held back-to-back with the annual CBC meeting. The INTOSAI-Donor Secretariat is acting as an observer on the CBC Sub-committee on peer reviews. The INTOSAI-Donor Secretariat as coordinator of the SAI PMF task team reports to the Working Group on the Value and Benefits of SAIs on issues regarding the development and testing of SAI PMF.	Completed
Communication with regional partners The INTOSAI regional secretariats are represented in the INTOSAI-Donor Steering Committee and participate in its meetings. Communication with INTOSAI regions also happens in relation to training on and roll-out of SAI PMF. Communications with OLACEFS in that regard takes place regularly.	Completed
Communication with Donors A combined annual progress and financial report is submitted to the donors providing funding to the Secretariat by 31 May each year. The IDI Board is informed of progress and finances during its March meeting. The donors of the INTOSAI-Donor Cooperation meet in connection with the INTOSAI-Donor Steering Committee meetings. The INTOSAI-Donor Secretariat is also regularly represented in different donor-forums and meetings.	Completed
Communication with other stakeholders The INTOSAI-Donor Secretariat produces quarterly newsletters that are distributed to the SAI and donor communities, and has regular contributions in the INTOSAI Journal. The INTOSAI-Donor Cooperation has its own section on the IDI website.	Completed

F. Programme Monitoring Plan

Progress Assessment

The Secretariat will submit a narrative progress report on the previous year to the IDI Board by 28 February each year and to the funding donors for approval by 31 May each year. The Secretariat will also provide an update on progress at each Steering Committee Meeting. The measurement of programme outcomes will be 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. In accordance with the	Completed
--	-----------

logframe, only outputs are measured for 2015. The INTOSAI-Donor Cooperation Performance and Financial Report for 2015 will also include an assessment of the achievement of programme objectives over the whole 3 year programme period, partly based on the results of the external evaluation which was done in 2015.

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.	Completed. External evaluation completed in 2015.
--	---

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.	Among the 305 participants in the SAI PMF training 136 are women (45%). Among the 17 resource persons used, 6 are women (35%)
--	---

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

J. Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk ⁴¹	Risk Owner
1.Secretariat has insufficient staff and financial resources to implement activities of the cooperation	Focus on high priority activities and cost cutting. Bid for further donor funding. Seek more in-kind support from SAIs.	Funding gap was closed for 2015.	Secretariat
2.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	Trainings for donors have been organized. While the independent evaluation pointed to changes in behaviour of providers of support, entrenched behaviour takes time to change.	Secretariat and SC members
3.No consensus within the SC on the need to scale up and strengthen providers of support to SAIs	Look for simple and effective ways to minimise the biggest risks from weaknesses in the provision of support to SAIs	Continuing weaknesses in the supply of support undermines its effectiveness.	Secretariat, and INTOSAI CBC
4.SAI CDF is not established due to insufficient numbers of donors willing to pool funds and/or insufficient pledges to persuade World Bank to host the pooled fund.	Tolerate risk	SAI CDF was established in 2014.	Donor members of SC and SAI CDF admin agent (World Bank)

⁴¹ Green: low residual risk. Amber: moderate residual risk. Red: high residual risk.

J. Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk ⁴¹	Risk Owner
5. 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.	The majority of the SAI PMF assessments to date have been self-assessments.	IDI (INOTSAI-Donor Secretariat) and SC members

A new risk register is being developed for Phase 3.

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	NA
Level of participating staff	IDI Board, IDI Management and IDI staff
Cooperating Partners & SAI in-kind support	NA
Funding Sources	IDI Basket Funds

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
IO 1 Good Governance				
Affects achievem	Enhanced good governance	External evaluation has recommended. More representative IDI Board, Greater	Governance Review to be carried out in November 2014 by Frank Grogan	Action on findings of the Governance

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
ent of all I.Os		involvement of IDI Board in its activities, reconsider the existence of the Board’s Working Committee	Research and Consultancy Limited Will be achieved by the end of 2014	review for enhanced good governance of the IDI
	Achieved:		The IDI Board has agreed on several changes in the IDI Governance structure based on the Governance Review and a follow up report from the IDI Board’s Task Force on Governance. Important changes include changing the composition and the roles of the IDI Board, disbanding the IDI Boards Working Committee and reviewing the working and composition of the IDI Advisory Committee. The Board will discuss the draft IDI statutes, draft Rules of Procedures for the IDI Board and other supporting documents updated based on the Governance Review recommendations, during its meeting in March 2016 as one of the final steps in implementing the new IDI Governance structure.	
	Source : IDI Performance And Accountability Report, IDI Board Minutes			
	Progress Assessment ⁴² : On target			
	IDI organisation suitable for implementation of SP 2014-2018	Current IDI organisation	Organisational review carried out Not achieved Will be carried out during 2015	Implementation of decisions made in the organisational review
	Achieved:		The IDI is constantly adjusting the organisational set-up, and this year some small adjustments have been made regarding the management of bilateral programmes.	
	Source : IDI Project Reports and documents			
	Progress Assessment: Off target			
	Enhanced IDI practices and procedures	IDI Gender Policy , Communication Policy and Code of Ethics developed IDI Procurement Policy to be finalised	IDI Gender Policy, Communication Policy and Code of Ethics implemented. IDI Procurement Policy approved	Enhanced IDI practices and procedures by implementation of new policies and regulations.

⁴² 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)	Milestones 2014	Targeted Achievement (2015)
		IDI Employee handbook and IDI Programme Handbook require updating No Certification Policy	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 ID IDI is piloting the draft Procurement policy. It will be revised and approved in first quarter 2015 A draft version of the IDI Handbook will be completed by the end of 2014	
	Achieved:	IDI has distributed all its policies to staff and management and changed its procedures to comply with the policies. New staff have been introduced to IDI polices and all staff were re-inducted to the policies during the annual IDI staff meeting. The development of the IDI Handbook has not progressed as expected and will be finalized in 2016.		
	Source : IDI Project Reports, My IDI			
	Progress Assessment ⁴³ : On target			
IO 4. Strong Stakeholder Relations and partnerships				
	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

⁴³ 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)	Milestones 2014	Targeted Achievement (2015)
	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 Achieved	Increased awareness of IDI and INTOSAI Donor Cooperation and contribution to knowledge sharing in INTOSAI.
	Achieved:		The development of the IDI Community portal is progressing well, but the launching has been delayed till 2016, due to the priority given to the development and launch of the IDI eLearning Portal in 2015. The current IDI website is being used and updated regularly. IDI has continued to distribute the IDI Focus and INTOSAI-Donor Newsletter in 2015, in addition to sharing knowledge through attending important events in INTOSAI and in the INTOSAI regions.	
	Source : IDI Community Portal Reports, IDI Project Reports			
	Progress Assessment: Some progress			

C. Project status

No.	2015	Status
1	Actions on finding of IDI Governance Review	In progress
2	IDI Organisational Review	In progress
3	Implementation of IDI policies	Ongoing
4	Development and launching of IDI Community Portal	In progress
5	Awareness raising of IDI and INTOSAI-Donor Cooperation	Ongoing
6	Project team to work with IDI Handbook	In progress

D. Stakeholder Communication Plan

Progress Assessment

<p>The Governance Review Report has been shared with external stakeholders as well as the IDI staff. The new Governance Structure of IDI will be communicated to all relevant stakeholders when finalized through the IDI website.</p> <p>IDI policies has been shared with the financial partners to IDI as well as other relevant stakeholders. Awareness raising for staff on IDI policies has been conducted and will continue on regular basis.</p> <p>IDI will develop a communication strategy for the launching of the IDI Community Portal.</p> <p>IDI is continuously working on raising awareness of the IDI, the INTOSAI-Donor Cooperation and the importance of SAIs for improving the lives of citizens through attending important events and communication through the IDI website, contributions to the INTOSAI Journal and other relevant publications.</p>	Ongoing
---	---------

E. Programme Monitoring Plan**Progress Assessment**

<ul style="list-style-type: none"> • Regular review and monitoring by the responsible manager • Approval by - and discussions in the IDI Management group when relevant • Monitoring by team leaders for different projects 	Reporting in PAR 2015 completed
--	---------------------------------

F. Programme Evaluation Plan**Progress Assessment**

Midterm evaluation of IDI in 2016	It will be evaluated as part of the evaluation of the implementation of IDI Strategic Plan 2014-18
-----------------------------------	--

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

SAI Outcome	The recommendation from the IDI Governance review regarding gender balance in the IDI Board is followed up and the Board will have at least 40% representation both genders	IDI foundation statutes to be approved in March 2016
IDI Outcome	Gender balance at all levels within the IDI organisation will be aimed for	Recruitments made by IDI at the Board as well as in the secretariat are in line with the gender balance requirements.

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

As per IDI Corporate Risk Register 2015

Appendix to the



Performance & Accountability **REPORT 2015**

INTOSAI Development Initiative

C/O RIKSREVISJONEN, POST BOX 8130 DEP, N-0032 OSLO, NORWAY | TELEPHONE:+4721540810; FAX:+4721540850;
E-MAIL: IDI@IDI.NO