

IDI Results Framework

To effectively monitor the performance of IDI during the Strategic Plan period 2014-2018, the IDI Results Framework has been developed. The framework will monitor the results in the context of SAI Outcomes and IDI Outcomes. The framework endeavours to ascertain SAI outcomes, which describe the value and benefits delivered by SAIs. SAI Outcomes are the results of the three aspects of SAI priorities being ‘contributing to strengthening the accountability, transparency and integrity of government and public entities sector; demonstrating ongoing relevance to citizens and other stakeholders; and leading by example’. The SAIs are responsible for these outcomes which are determined by a number of contributing factors. They have been included in the IDI’s results framework because these are the ultimate ends to which all IDI programmes aim to contribute, even though these changes may go beyond the scope of influence of the IDI and SAIs’ performance cannot be fully attributed to the IDI outcomes. The IDI outcomes are the results achieved in the four main areas of IDI strategy – effective capacity development programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The measures in these areas would indicate the degree of success achieved by the IDI in the implementation of this strategic plan. While the IDI is fully responsible for the nature and extent of capacity development efforts, the IDI only has influence on outcomes that largely lie within the control of the SAIs.

The indicators in these two outcome areas are being monitored through the results framework in respect of the results applicable to the IDI beneficiary base comprising SAIs of countries or territories on the DAC list of ODA eligible recipients, which are members of INTOSAI and/or INTOSAI Regional and Sub-Regional Bodies

The results framework relies on different sources of information in order to set the baselines, milestones and targets. These sources include the triennial IDI Global Surveys (2014 and 2017), SAI PMF assessments, iCAT (ISSAI Compliance Assessment Tools) reviews, PEFA data¹, The International Budget Partnership’s Open Budget Survey², the annual IDI Performance and Accountability Reports, INTOSAI-Donor Cooperation

¹ The Public Expenditure and Financial Accountability (PEFA) Programme was founded in 2001 as a multi-donor partnership between seven donor agencies and international financial institutions to assess the condition of country’s public expenditure, procurement and financial accountability systems and develop a practical sequence for reform and capacity-building actions. It contains two specific indicators which capture the performance of SAIs.

² The Open Budget Survey is an independent, comparative, and regular measure of budget transparency, participation, and oversight. It scores and ranks countries around the world through a bi-annual survey that measures observable facts in the above areas. Data is currently available for 2006, 2008, 2010 and 2012. 2014 data is expected shortly. It includes a number of questions related to SAIs.

reports, Global Call for Proposals' consolidated results, results from Internal/External evaluations at the IDI, SAI Capacity Development Database and a monitoring sample³.

The SAI Outcome indicators along with the constituent sub indicators will be monitored with respect to the baselines figures applicable for 2014. The targets have been indicated for 2017 and the results will feed into the development of the next IDI strategic plan 2019-2023 during 2018. The main reason for monitoring the SAI outcomes on a triennial basis is the convenience of obtaining data as these indicators pertain to the SAI's performance and results.

Most of the IDI Outcome indicators will be monitored on an annual basis through till 2017 in comparison to the baselines set for 2014. The targets for 2015 and 2016 have not been indicated for some of the indicators which rely on the triennial IDI Global Survey for information. In case of indicators measuring cumulative results, the figures for 2015 and 2016 will be treated as milestones towards 2017 targets.

SAI Outcome Indicators:

Strategic Priorities

- SP1: Strengthening the accountability, integrity and transparency of government and public entities
- SP2: Demonstrating ongoing relevance to citizens and other stakeholders
- SP3: Leading by example

SAI Outcome Indicator: SO1	Baseline 2014 ⁴	Target 2017
Percentage of SAIs in developing countries that issue ⁵ their annual audit reports within the established legal time frame	LDC&OLI = 53 % LMI = 77 % UMI = 72%	LDC&OLI = 60% LMI = 80% UMI = 80%
	Achieved:	LDC&OLI = % LMI = % UMI = %
	Source: Triennial IDI Global Surveys	
SAI Outcome Indicator: SO2	Baseline 2014	Target 2017
Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	LDC&LI = 40% LMI = 70% UMI = 80%	LDC&LI = 50% LMI = 75% UMI = 85%
	Achieved:	LDC&OLI = %

³ IDI collected data from a Monitoring Sample of 30 SAIs. SAIs for the sample were selected to represent all INTOSAI regions, SAIs of different sizes, and the availability of data on the SAIs. Different sources of existing data were used to assess the 30 SAIs. In addition, a questionnaire and semi-structured telephone interviews were conducted with 15 SAIs, to crosscheck and complement other sources of information.

⁴ Classification based on OECD-DAC classification effective for reporting on 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

⁵ Refers to the issuing of the audit reports by the SAI to the Parliament or other recipients determined by law.

		LMI = % UMI = %
	Source: IDI review of latest published PEFA reports (PEFA PI-10, criteria (iv))	
SAI Outcome Indicator: SO3	Baseline 2014	Target 2017
Percentage of SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice Sub-indicators		
1. % of SAIs that have decided to adopt the level 2 ISSAIs ⁶	83%	95%
	Achieved:	
	Source: Monitoring Sample	Source: Monitoring Sample
2. % of SAIs that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF	20%	30%
	Achieved:	
	Source: SAI PMF, iCATs	Source: SAI PMF, iCATs
3. % of SAIs that have ISSAI compliant manuals and policies in place for:		
• Code of Ethics (ISSAI 30), including monitoring system	77%	85%
	Achieved:	
	Source: Monitoring Sample – questions in the code of ethics section	Source: SAI PMF: SAI-18 dim (i), criteria (a) met
• Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline b. 47%	a. 55% b. 55%
	Achieved:	
	Source: b. Monitoring Sample, questions in the quality assurance section	Source: a. SAI PMF: SAI-9 dim (iii) score 3 or higher b. SAI PMF: SAI-9 dim (iv) score 3 or higher
4. % of SAIs that have generally implemented the ISSAIs, in practice, for:		
• Independence (ISSAI 10)	12%	20%
	Achieved:	
	Source: Global Survey: Q8 , Q22, Q23,Q24 OBI: Q90 ,Q92 [All criteria to be met for a 'yes']	Source: SAI PMF: SAI-6 and SAI-7, score 3 or higher on both

⁶ ISSAI 20, 30 and 40, as ISSAI 10 is not a SAI decision

<ul style="list-style-type: none"> Transparency and accountability (ISSAI 20) <ul style="list-style-type: none"> a. Publication of audit reports⁷ b. % of SAIs that measure and report publicly on their annual performance 	a. 48% b. No baseline available	a. 55% b. 25%
	Source: a. Global Survey	Source: a. Global survey b. SAI PMF: SAI-5 dim (iii), score 3 or higher
<ul style="list-style-type: none"> Code of Ethics (ISSAI 30) , including monitoring system 	7%	15%
	Achieved:	
	Source: Monitoring Sample - questions in the code of ethics section	Source: SAI PMF: SAI-18 dim (i), score 3 or higher
<ul style="list-style-type: none"> Quality Control (ISSAI 40) <ul style="list-style-type: none"> a. Quality control b. Quality assurance 	a. No baseline available b. 7%	a. 15% b. 15%
	Achieved:	
	Source: b. Monitoring Sample, questions in the quality assurance section	Source: a. SAI PMF: SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A) b. SAI PMF: SAI-10, score 3 or higher
5. % of SAIs that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice	0%	5%
	Achieved:	
	Source: Number of countries (from Monitoring Sample) for which all criteria under (3) and (4) above are met, and they have done a level 2 iCAT and/or SAI PMF	Source: Number of countries meeting all the criteria under (3) and (4) above, based on received SAI PMF assessment reports (self assessment reports must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology).
SAI Outcome Indicator: SO4	Baseline 2014	Target 2017
Percentage of SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: Sub Indicators:		
1. % of SAIs that have decided to adopt the ISSAIs on: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: 100% Compliance: 97% Performance: 90%	Finance 95% Compliance 95% Performance 95%
	Achieved:	

⁷ SAIs that publish at least 80% of their completed audit reports

	Source: Monitoring Sample – first question	Source: Monitoring Sample
2. % of SAs that have undertaken an assessment of their compliance with the ISSAs with iCATs on: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: 17% Compliance: 15% Performance: 15%	Finance: 35% Compliance: 30% Performance: 30%
	Achieved:	
	Source: Monitoring Sample – questions 2-5	Source: Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAs).
3. % of SAs that have ISSAI compliant manuals and policies in place for: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: No baseline available Compliance: No baseline available Performance: No baseline available No source of data available	Finance 25% Compliance 25% Performance 25%
	Achieved:	
	Source:	Source: <ul style="list-style-type: none"> FA: SAI PMF: SAI-11 dim (i), score 3 or higher CA: SAI PMF: SAI-13 dim (i), score 3 or higher PA: SAI PMF: SAI-15 dim (i), score 3 or higher
4. % of SAs that have generally implemented the ISSAs, in practice, for: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: 3% Compliance: 10% Performance: 7%	Finance 10% Compliance 15% Performance 15%
	Achieved:	
	Source: Monitoring Sample – tables under sections on Finance, Compliance and Performance audits.	Source: <ul style="list-style-type: none"> FA: SAI PMF: SAI-12, score 3 or higher CA: SAI PMF: SAI-14, score 3 or higher PA: SAI PMF: SAI-16, score 3 or higher Must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology
SAI Outcome Indicator: SO5	Baseline 2014	Target 2017
Percentage of SAs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: <ul style="list-style-type: none"> Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) 	Financial audit: LDC + OLI = 69 % LMI = 69 % UMI = 66%	Financial audit: LDC + OLI = 72 % LMI = 72 % UMI = 69%

<ul style="list-style-type: none"> Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing 	Compliance audit: LDC +OLI =57 % LMI = 64% UMI = 59% Performance audit: LDC +OLI =38 % LMI = 44% UMI = 55%	Compliance audit: LDC +OLI =60 % LMI = 67% UMI = 62% Performance audit: LDC +OLI =41 % LMI = 47% UMI = 58%
	Source: Triennial IDI Global Surveys	

IDI Outcome Indicators:

IDI OUTCOME 1	IDI Outcome Indicator: I1.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO1: Effective SAI capacity development programmes	Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model. Programmes are selected on the basis of criteria defined by the IDI.	88%	90%	90%	90%
		Achieved:			
		Comment: The sub indicators mentioned in the Strategic Plan document have been merged to facilitate reporting. Also, the source has been changed from evaluations to IDI Programme reports to obtain the baseline as the IDI Service Delivery Model has been in operation from 2014 and there was no data available in this regard from previous programme evaluations			
		Source: IDI Performance and Accountability Report			
	IDI Outcome Indicator: I1.2	Baseline 2014	Target 2015	Target 2016	Target 2017
Percentage of IDI programmes completed for which a post-programme evaluation finds that: a) The programme fully or substantially achieved its defined intermediate outcomes b) Programme expenditure did not exceed the final budget by more than 10% c) Programme was completed no more than three months after the planned/revised completion date	a) NA%	a) 90%	a) 90%	a) 90%	
	b) NA%	b) 90%	b) 90%	b) 90%	
	c) NA%	c) 90%	c) 90%	c) 90%	
	Achieved:				

		Comment: Baselines are not available as none of the IDI Programmes have been evaluated in 2014			
		Source: Internal and /or external evaluations of IDI Programmes			
IDI OUTCOME 2	IDI Outcome Indicator: I2.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO2: Global Public Goods used by Stakeholders	i. Number of SAIs actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years: a) iCAT: Financial Audit b) iCAT: Compliance Audit c) iCAT: Performance Audit d) ISSAI Implementation Handbook FA e) ISSAI Implementation Handbooks CA f) ISSAI Implementation Handbooks PA g) SAI PMF h) Strategic Planning Handbook i) IT Audit Guidance ii. Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used ⁸ SAI PMF in the past 3 years.	SAIs: a) 52 b) 40 c) 49 d) NA ⁹ e) NA f) NA g) 44 h) 52 i)NA ¹⁰ Donors: a) 2	NA	NA	SAIs: a) 60 b) 60 c) 60 d) 60 e) 60 f) 60 g) 60 h) 60 i) 60 Donors: a) 12
		Achieved:			
		Comment:			
		Source: A. Triennial IDI Global Surveys B. IDI Performance and Accountability Report C. Survey among donor signatories to the INTOSAI-Donor MoU			
IDI OUTCOME 3	IDI Outcome Indicator: I3.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO3: Stronger regional bodies, networks and communities	Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions d) Donor staff understanding of working with SAIs e) Total (All IDI Programmes)	Male & Female a) 52 & 71 b) 146&74 c) NA ¹¹ d) NA ¹² e) 386&123	Male & Female a) 136 & 88 b) 85 & 85 c) x & y d) 25 & 25 e) x &y	Male & Female a) x & y b) 140& 140 c) 105& 105 d) x & y e) 40 & 40 e) x &y	Male & Female a) x & y b) 140& 140 c) x & y d) 60 & 60 e) x & y

⁸ Embedded in organisational level policy and/or guidance or disseminated across organisation and staff is encouraged to use

⁹ Developed in 2014

¹⁰ Developed in late 2013

¹¹ Programme launched in 2013

¹² Programme launched in 2014

		Achieved:	Male & Female a) 212 & 164 b) 378 & 190 c) x & y d) 36 & 34 e) x & y	Male & Female a) x & y b) x & y c) x & y d) x & y e) x & y	Male & Female a) x & y b) x & y c) x & y d) x & y e) x & y
		Source IDI Annual Performance and Accountability Reports			
	IDI Outcome Indicator: I3.2	Baseline 2014	Target 2015	Target 2016	Target 2017
	No. of INTOSAI regional bodies ¹³ benefiting from IDI support during last three years to: a) Strategic plan development ¹⁴ b) Accessing external funding ¹⁵ c) Capacity development programmes d) Development of e-learning capacity	a) 2 b) NA ¹⁶ c) 8 d) 0	NA	NA	a) 2 b) 2 c) 8 d) 2
		Achieved:			
		Source A. IDI Annual Performance and Accountability Reports B. GCP monitoring reports			
IDI OUTCOME 4	IDI Outcome Indicator: I4.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO4: Scaled-up and more effective support to SAI • Increased support • Better allocative efficiency of	Moving three year average annual financial support for the benefit of SAI in ODA eligible countries	US \$55 million	US \$60 million	US \$65 million	US \$70 million
		Achieved:			
	Source: IDI calculations extracted from SAI Capacity Development Database				
	IDI Outcome Indicator: I4.2	Baseline 2014	Target 2015	Target 2016	Target 2017

¹³ Including AFROSAI, AFROSAI-E and CREFIAF

¹⁴ Not limited to one time comments, but being an active member of task force/ providing comments at multiple draft stages/ participation in workshops and engagement throughout the process

¹⁵ Successful in terms of funding being arranged through Global Call for Proposals or otherwise

¹⁶ Premature in terms of both GCP 2011 and GCP 2013

<ul style="list-style-type: none"> support Better coordination and alignment SAI-led strategies More informed donor engagement with SAI Better design of support Better M&E of support Continually improving providers 	Support aligned and coordinated behind SAI-led strategies:	a. Strategic Plan: LDC + OLI = 98% LMI = 89 % UMI = 100% b. Development Action Plan: LDC+OLI = 85% LMI = 100% UMI = 98% c. Support aligned behind SP LDC+OLI = 75% LMI = 66% UMI = 48 % d. Donor Coordination Group 35%			a. Strategic Plan: LDC+OLI = 99% LMI = 92 % UMI = 100% b. Development Action Plan: LDC+OLI = 87% LMI = 100% UMI = 99% c. Support aligned behind SP LDC+OLI = 80 % LMI = 75% UMI = 60% d. Donor Coordination Group 50%
		Achieved:			
		Source: A. Triennial IDI global Surveys C. SAI Capacity Development Database			
	IDI Outcome Indicator: I4.3	Baseline 2014	Target 2015	Target 2016	Target 2017
	Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	NA	60%
		Achieved:			
		Source: Global call for Proposals 2011	Source: Global call for Proposals 2013		Source: Global call for Proposals 2015
	IDI Outcome Indicator: I4.4	Baseline 2014	Target 2015	Target 2016	Target 2017
	Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	NA	NA	90%
		Achieved:			
		Source: Triennial IDI Global Surveys			