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ACRONYMS



ACRONYMS

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ALBF	Auditing Lending and Borrowing Frameworks
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASEANSAI	Organization of ASEAN Supreme Audit Institutions (Part of ASOSAI)
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CReCER	Accounting and Accountability for Regional Economic Growth
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
GIZ	German Corporation for International Cooperation
iCATS	ISSAI Compliance Assessment Tools
IDI	INTOSAI Development Initiative
IDS	INTOSAI-Donor Secretariat
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
ITA	IT Audit
LMS	Learning Management System
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
PAR	IDI Performance and Accountability Report
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PDA	Public Debt Audit
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
UNCTAD	United Nations Conference on Trade and Development
UNITAR	United Nations Institute for Training and Research
USAID	US Agency for International Development
WGEA	INTOSAI Working Group on Environmental Auditing
WGFACML	INTOSAI Working Group on Fight Against Corruption and Money Laundering
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

FROM THE DIRECTOR
GENERAL'S DESK



FROM THE DIRECTOR GENERAL'S DESK



Einar J. Gørrissen
Director General

I am delighted to present the 2015 IDI Performance and Accountability Report and corresponding appendix to our partners and stakeholders.

2015 has been another fulfilling year in terms of ensuring successful implementation of the IDI Strategic Plan

2014-2018. The Operational Plan 2014-2015 was the IDI's first experience in implementing a two-year plan. Along with a two year corresponding budget, the seamless transition from 2014 to 2015 has benefited the implementation and monitoring of the IDI programmes in a continuum.

The IDI has continued its strong strides in supporting capacity development of SAIs, and I am pleased to note that the vast majority of our targets for 2015 have been met or exceeded. In 2015 altogether 145 SAIs participated in IDI capacity development programmes. 116 of these were from developing countries, including 45 SAIs from fragile states. The first two IDI bilateral initiatives, targeting the SAIs of Afghanistan and Somalia have also made substantial progress. Over 1100 SAI staff have participated in the capacity development programmes during 2015, amounting to more than 48 000 capacity development days. For

some of our targets, such as female programme participation we have however fallen short of our aspirations. Efforts will be made to address these in 2016.

I also note with appreciation that 2015 marks a record year in terms of the levels of support received by the IDI. This includes financial support from our development partners, as well as in-kind support from the SAI community. Without the valuable support of our donors and the INTOSAI community, the progress made would not be possible.

2015 has also seen the IDI deliver on its portfolio of new capacity development programmes that will continue throughout the Strategic Plan. With the exception of the SAI Independence Programme, this year saw the following five programmes being launched in addition to the eLearning programme that was already initiated in 2014:

- Strategy, Performance Measurement and Reporting
- SAI Engaging with Stakeholders
- SAI Fighting Corruption
- 3i Phase II
- SAI Young Leaders Programme
- Auditing SDGs

Along with the programmes continuing from 2014, this comprised a large portfolio of sixteen programmes delivered during 2015.

2015 also saw the culmination of the second phase of the INTOSAI-Donor Cooperation. The external evaluation concludes positively on the results of the Cooperation, and also highlights the valuable contribution made by the INTOSAI-Donor Secretariat, hosted within the IDI. The report does however also include a number of recommendations, which will be addressed in phase three of the Cooperation.

The IDI has also in 2015 embarked upon dedicated organisational reforms by following up on the IDI Governance Review that was completed in the beginning of the year. The IDI Board has shown strong commitment in implementing the recommendations in terms of the structure, composition, functions and operational details of the Board. This work will continue in 2016.

Continuous efforts are also being made to enhance the quality of Annual Performance and Accountability Report. In this year's report, we have included a number of small case studies to illustrate results at the SAI level in terms of institutional implementation as well as how the skills and experience gathered has been used to support other SAIs. It is worth noting however, that this only represents a small sample of the

reported results. All case studies have been quality assured by the respective SAIs.

As the IDI embarks on the remaining period of the Strategic Plan through the implementation of the Operational Plan 2016-2018, I am confident of sustaining our efforts for supporting the capacity development of SAIs.

2015 PERFORMANCE HIGHLIGHTS



2015 PERFORMANCE HIGHLIGHTS

IDI OUTREACH

- Support provided to 145 SAIs across all INTOSAI regions, hereunder 116 SAIs in developing countries¹ and 45 SAIs in fragile² states. Despite the considerable outreach it is just below the 2015 outreach target 119 SAIs³. Combined target of 238 for OP 2014-2015 achieved.
- Programmes delivered in Arabic, French, English and Spanish. 50% delivered in multiple languages. Achieved target of 50%.
- Staff from 7 donor organizations and other providers benefited from participation in the IDI programmes.

STRATEGIC PRIORITIES & SAI OUTCOMES⁴

- 68% of SAIs issue their annual audit reports within the established legal time frame.
- In 57 % of SAIs all external audit reports on central government consolidated operations are made available to the public within six months of completion.
- 83% of SAIs have decided to adopt Level 2 ISSAIs, 20% have carried out assessments⁵. The implementation of ISSAIs in practice ranges from 7% to 12%.
- Decision to adopt ISSAIs range from 90% for Performance Audit to 100% for Financial Audit. Compliance assessments range from 15% to 17%.
- 68% of SAIs met audit coverage criteria for financial audit⁶, 60% of SAIs for compliance audit and 46% of SAIs for performance audit.

EFFECTIVE SAI CAPACITY DEVELOPMENT PROGRAMMES

- Capacity Development Programme Portfolio of eight programmes launched. 16 programmes delivered during 2015.
- 94% programmes were delivered as per IDI's service delivery model. Exceeded the target of 90%.
- No programmes exceeded the budget by more than 10%. Exceeded the target of 90%.
- IDI programmes benefited 1106 participants. Target of 845 participants exceeded.
- The IDI delivered 48741 capacity development days, including 999 days of eCourse delivery.
- 41 % women participants in programmes. Below target of 44%. Gender balance of 44% women achieved in use of resource persons.
- IDI met target of six certification programmes and certified 361 SAI staff in 2015.
- IDI provided support for organizational capacity development to 190 SAI teams.
- eLearning portal and Learning Management System (LMS) developed in-house.
- IDI provided bilateral support to the SAIs of Somalia and Afghanistan.

1 As per OECD-DAC list of countries eligible for developmental assistance.

2 As per harmonized list of fragile situations from World Bank, African Development Bank, Asian Development Bank. Fragile states include countries with deteriorating governance, states in prolonged political crisis, post-conflict transition countries and those undergoing gradual but still fragile reform processes.

3 IDI's 2014-2015 targets have been approved by the IDI Board as a part of its revised Operational Plan 2014-2015 on 3rd November 2014.

4 All figures for SAIs in developing countries. The data pertains to 2014 as it will come up for review in 2017

5 Assessment of compliance with the standards

6 See IDI Results Framework SO 5(Annexe 3)

- Programme on Audit of externally aided projects in agriculture and food security sector put on hold due to the Ebola outbreak in 2014, launched in 2015.
- 26 SAIs commenced SAI PMF pilot assessments, supported by a global network of over 800 trained SAI PMF assessors.

STRONGER REGIONAL BODIES, NETWORKS AND COMMUNITIES

- 56 IDI-PSC certified ISSAI facilitators and 8 mentors for the OLACEFS against target of 48.
- 305 SAI PMF assessors trained in 2015. Target exceeded.
- Workshop conducted for INTOSAI Regions on Strategy, Performance Measurement and Reporting.
- Cooperation with all INTOSAI regions in design, development and delivery of capacity development programmes.
- 3i communities of practice and web based community for SAI PMF continued.
- IDI-KSC Community Portal launched
- Supported EUROSAI in developing a framework for independent evaluation.

SCALED UP AND MORE EFFECTIVE SUPPORT TO SAIS

- 25 (53%) of 47 Concept Notes received and reviewed under the 2013 Global Call for Proposals have been matched with donor funding.
- Enhancement of coordination of SAI capacity development support continued through the hosting of the SAI Capacity Development Database.
- Joint focal point with CBC for INTOSAI cooperation with the broader development community, particularly the Effective Institutions Platform.
- External Evaluation of the INTOSAI-Donor Cooperation completed.

IDI DEVELOPMENT

- Recommendations of the IDI Governance Review being implemented. Changes in composition and working of the IDI Board.
- IDI Corporate Risk Register maintained.
- Effective implementation of recently developed IDI policies.
- Strengthened capacity of the Secretariat with seven new recruitments.
- IT tools procured and implemented for increased efficiency
- Study on IDI Capacity Development Programmes initiated.

RESOURCING OF THE IDI

- IDI received NOK 74,5 million in donor funding (NOK 58 million in 2014).
- New contract agreed with DFATD, Canada. Increase in grants from US AID.
- High level of in kind contribution from SAIs and regions continued. Services of 150 resource persons from SAI community received without payment of fees.
- Agreement for in-kind support including printing, hosting and provision of resource persons signed with SAI, Turkey
- Funded staff secondments from SAIs, Norway and Zambia.
- New system of accounting for expenses implemented.

KEY PERFORMANCE RESULTS



KEY PERFORMANCE RESULTS

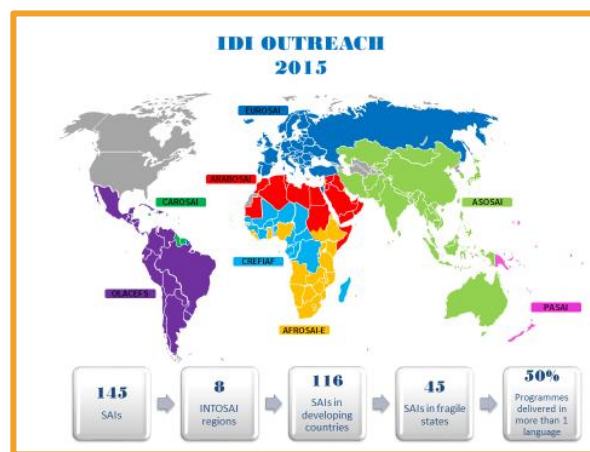
The main highlight of 2015 was perhaps the launching of IDI's capacity development programme portfolio of new programmes. The IDI also initiated its bilateral support for the SAIs of Somalia and Afghanistan. While the portfolio and many of the IDI team members are new, the IDI continued its focus on supporting SAIs in achieving their outcomes through the IDI outcomes of 1) effective capacity development programmes, 2) global public goods used by stakeholders, 3) stronger regional bodies, networks and communities and 4) scaled up and more effective support to SAIs. These outcomes contribute to the three key SAI outcomes of a) SAIs contributing to strengthening the accountability, integrity and transparency of government and public entities, b) SAIs demonstrate ongoing relevance to citizens and other stakeholders and, c) SAIs leading by example.

This section highlights the IDI's performance against its stated outcomes as well as SAI outcomes. A detailed report on outcomes & outputs achieved in 2015 is included as an appendix to the report. Besides reporting on performance against planned outcomes and

outputs, this section also highlights other key developments and contributions of the IDI.

IDI OUTREACH






The IDI's mission is to support SAIs in developing countries in their efforts to sustainably enhance performance, independence and professionalism. During 2015, the IDI provided capacity development support to 145 SAI⁷. These included SAIs in 116 developing countries including 39 in Least Developed Countries. In doing so, the IDI fell slightly short of its outreach target⁸ of 119 SAIs from developing countries. The combined target of 238 SAIs for the OP 2014-15 was achieved.



The work of the IDI also benefits SAIs in developed countries, who have access to IDI's global public goods and knowledge sharing

⁷ Includes only SAIs that participated in IDI's capacity development programmes.

⁸ IDI's 2014-2015 targets have been approved by the IDI Board as a part of its Operational Plan

Performance Dashboard –IDI Outreach 2015			
	Target	Achieved	
SAIs in developing countries	119	116	
SAIs in fragile states	40	45	
Bilateral support	2	2	
Regional coverage	All	All	
Multi lingual programmes	50%	50%	

services. 29 developed country SAIs also participated in IDI capacity development interventions in 2015. Please refer Annexe 1 for details.

SAIS IN FRAGILE STATES

The IDI programmes included 45 SAIs in fragile states compared to the target of 40 SAIs. This includes SAI's of countries such as Bosnia & Herzegovina, Iraq, Malawi, Mauritania, Micronesia and a number of SAIs in CREFIAF region to name a few. Bilateral support was provided to the SAIs of Afghanistan and Somalia.

DONORS AND OTHER PROVIDERS OF SAI CAPACITY DEVELOPMENT SUPPORT

A number of donors and other providers of capacity development support also benefitted from SAI PMF training in 2015. These included staff from the World Bank, African, Asian and Inter-American Development Banks, GIZ, USAID as well as consultants. Participants from Asian

Development Bank, World Bank, CCAF Canada, GIZ and USAID also participated in the Donor Training Programme (Working with Supreme Audit Institutions- A Learning Event for International Development Agency Staff) provided during 2015. Participants from IDI also presented different aspects of SAI capacity development in international events, including conferences such as CReCER and UN-INTOSAI Symposium.

REGIONAL COVERAGE

The IDI met its target by conducting programmes in all INTOSAI regions, including the sub regional groupings of AFROSAI-E and CREFIAF during 2015.

LANGUAGES

The IDI worked in Arabic, French, English and Spanish in 2015. With 50% multilingual programmes in its portfolio the IDI achieved its target of 50 % multilingual programmes in 2015.

STRATEGIC PRIORITIES AND SAI OUTCOMES

Strategic Priorities refer to outcomes at the SAI level that the IDI efforts contribute to. In its Strategic Plan 2014-2018, the IDI identified three strategic priorities and five performance indicators to measure SAI level outcomes.

In 2014 the IDI established baselines for each SAI outcome using a number for data sources

i.e. IDI Global Survey 2014, PEFA, Open Budget Index, SAI PMF, iCATs and interviews with SAIs in a monitoring sample.

The indicators for SAI outcomes focus on issue of audit reports within legal timeframes, publishing of reports, audit coverage and implementation of ISSAIs at Level 2 and Level 3 & 4 Financial, Performance and Compliance audit ISSAIs.

Annexe 3 contains details of the baselines and targets for 2015 and an explanation on the source of information and the methodology used

The SAI Outcome indicators SO 1 to SO 5 are due for measurement in 2017. The baselines and targets in this regard were developed and presented in the PAR 2014. In the meanwhile, the IDI had conversations with INTOSAI regions and SAIs in some of the regions to facilitate the achievement of SAI outcomes by taking measures to ensure that SAIs keep their commitments.








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 dimensions and indicators formulated attempt to not only

measure the end results in quantitative terms but also seek to ensure that the IDI's capacity development efforts are aligned to its professed values and approach.

EFFECTIVE CAPACITY DEVELOPMENT PROGRAMMES

In 2015 the IDI substantially met its targets for effective capacity development programmes. While planned project outputs have been met, the programme evaluations conducted also show that IDI has met its intermediate outcomes. However, achieving SAI level outcomes e.g. audit reports issued, policies implemented etc. does take more time than anticipated.

Performance Dashboard Effective Capacity Development Programmes 2015			
	Target	Achieved	
Programmes delivered as per IDI Service delivery model	90 %	94%	
Programme met intermediate outcomes	100%	100%	
Programme delivered to time and budget	100%	100%	
Participants	845	1106	
Gender balance (Women participation)	44%	41%	
Organisational Support	22 coop audit 30 ISSAI impl	29 29 38 IT Audit 22 ALBF	
Bilateral Support	2 SAIs	2 SAIs	

In 2015 the projects under IDI programmes have been delivered to time and budget and largely follow IDI's service delivery model which focuses on partnerships, needs based approach and facilitation of capacity development and performance to empower SAIs.

The IDI worked with 16 capacity development programmes in 2015. The portfolio of new programmes was expanded from six to eight programmes by introducing a SAI Young Leaders Programme and a programme on Auditing Sustainable Development Goals. Both programmes were added in view of needs expressed by key stakeholders and important developments in the INTOSAI community. As such the IDI launched six instead of targeted four new programmes in 2015. These were:

1. Strategy, Performance Measurement and Reporting
2. SAI Engaging with Stakeholders
3. SAI Fighting Corruption
4. Auditing SDGs
5. 3i Phase II
6. SAI Young Leaders Programme.

The Enhancing eLearning Programme was launched in 2014. In 2015 under this programme, the IDI launched an eLearning portal that is a gateway to the learning management system. The IDI also developed the first draft of the eLearning handbook. SAI India was supported in establishing an

eLearning function in the SAI. Besides ecourses on audit of disaster management in English and audit of poverty alleviation in Spanish, the IDI successfully used the LMS for online selection of participants for ISSAI certification programmes in Arabic and French. All communities of practice are also hosted using the IDI LMS.

IDI programme on supporting institutional capacity development of SAIs has been renamed as 'SAI Independence' programme. This programme which was originally scheduled for launch in 2015, will now be launched in March 2016 with a planning meeting of key stakeholders.

IDI's support for ISSAI Implementation continues in all INTOSAI regions. This is an area of work that is highly prioritised by SAIs in all regions. In 2015, 3i Programme Phase I continued in ARABOSAI (three ISSAI certification programmes and conducting iCATs), in OLACEFS (certification of 56 ISSAI facilitators and eight mentors in three audit streams through the three certification programmes as well as 3i Cooperative audit on poverty alleviation programmes), and in CREFIAF (three ISSAI certification programmes). 88 participants from ARABOSAI and 96 from CREFIAF region SAIs will complete their certification process in 2016. 3i Phase II was also launched for English speaking regions in 2015, with a design meeting of IDI,

INTOSAI and regional experts. The group agreed on a comprehensive support model at SAI level for supporting ISSAI implementation. Providing basic guidance on initial considerations in implementing ISSAIs and quality assurance are some of the new features of this model.

As per the Operational Plan 2014-2015, the IDI also continued with regional rollout under the CBC support programme, by launching ISSAI based cooperative audit programme on Audit of Disaster Management in ASOSAI and Audit of Procurements in PASAI. These programmes form a part of both CBC support and 3i Programme as they use in parallel the 3i products and the CBC guidance on cooperative audit. They follow two models of IDI's new capacity development approach to cooperative audits, as they include blended learning support and quality assurance provisions. While 17 SAIs from ASOSAI and SAI Ukraine are developing audit plans on ISSAI based performance audit of disaster management, 11 SAIs in PASAI are developing their audit plans for an ISSAI based compliance audit of procurement under these programmes.

In 2015 the IDI continued support under the IT Audit Programme by reviewing the draft audit reports of 38 SAIs across INTOSAI regions. Similarly through the programme on Audit of Borrowing and Lending Frameworks the IDI continued to support 24 SAIs in English speaking

regions and OLACEFS in conducting audits on lending and borrowing frameworks in accordance with guidance based on international standards.

The capacity development programme for Audit of Externally Funded Projects in Agriculture and Food Security Sector, which was put on hold due to Ebola outbreak in 2014, has been launched in 2015 with a meeting of SAI management and stakeholders from seven participating SAIs in AFROSAI-E region and IFAD.

In accordance with the decision made by the IDI Board, the IDI provided technical support and conducted evaluation of 30 participants for the Certification Programme for Training Specialists for SAIs of Gulf States. The results of the evaluation are close to being finalised.

The IDI also continues to participate actively in work of the Task Group for INTOSAI Auditor Certification. As a part of this work the IDI hosted an INTOSAI Competency Framework Workshop in 2015, where the first draft of the INTOSAI Competency framework was developed by INTOSAI and regional experts. The IDI has also taken up advocacy and awareness work for the draft competency framework.

Under the strategy, performance measurement and reporting programme, a team of IDI, IDS and regional resource persons aligned IDI's SAI Capacity Development Framework and SAI PMF

to come up with SAI Strategic Management Framework. The IDI strategic planning model was revised to move from goals to perspectives that linked capacity to outputs and outcomes. SAI Liberia was supported in developing its new strategic plan using this revised model.

The IDI consolidated its support to INTOSAI regions by discussing a regional strategic management framework at a workshop for INTOSAI regions on strategic planning, performance measurement and reporting. INTOSAI regions also participated in the planning meetings and global activities i.e. Global symposium on SAI Leadership. Further, the regions also agreed to cooperate with the IDI on a programme monitoring and follow up mechanism to facilitate achievement of outcomes and sustainability at SAI level.

Both 'SAI Fighting Corruption' and 'SAI Engaging with Stakeholder' programmes were launched in 2015 with planning meetings of key stakeholders. Both the programmes are planned to be delivered in all INTOSAI regions.

In 2015 the IDI agreed on the four broad components of the Auditing SDGs programme. These include a Community of Practice (CoP), guidance on auditing preparedness for implementing SDGs, cooperative performance audit on preparedness and compendium of observations. The CoP was launched as a part of

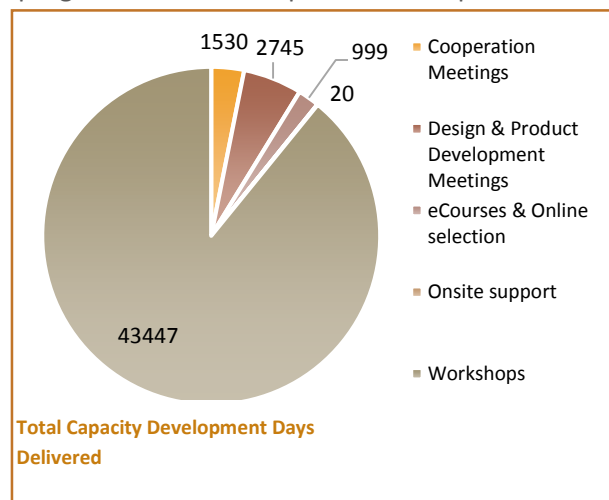
the IDI-KSC community portal in November 2015.

A detailed report on the IDI performance against the IDI outcome indicators IO 1.1. and 1.2 can be found in annex 3. Performance in respect of specific IDI programmes have been analysed in the appendix to this report.

PROFESSIONAL STAFF CAPACITY DEVELOPMENT

During 2015 the IDI programmes covered 1106 participants. The total number of participants substantially exceeds the target of 845 participants. The largest number of participants were covered by the 3i programme (237) and the SAI PMF training (305).

Looking at only the number of participants in IDI programmes does not provide a complete



picture of the volume of capacity development support delivered. While some participants may attend one week training programmes, others participate in 14 week certification programmes. As such in 2015 the IDI has

calculated the total capacity development days delivered during the year⁹. The IDI delivered 48 741 capacity development days in 2015.

While the largest number of days were delivered through face to face workshops, 999 days were also used for eCourse delivery.¹⁰ eCourses are being used by the IDI as part of blended learning programmes. With regards to the ALBF and ITA programmes, as part of the blend, the eCourses were delivered during 2014 and face to face Audit Planning and Review workshops were conducted during 2015. The ISSAI Certification Programmes for the CREFIAF and ARABOSAI regions were delivered in a face to face mode instead of using eCourses as in the case of English speaking and OLACEFS region. This was done in consultation with ARABOSAI and CREFIAF regional secretariats and considering the readiness of the participating SAIs in the regions to benefit from eLearning. Such large number of capacity development days delivered have been possible only due to a large number of resource persons provided as in kind contribution by SAIs. The number of resource persons used by the IDI increased from 113 in 2014 to 150 in 2015. The largest number of resource persons were used in the 3i Programme (67 resource persons). Some of

these resource persons contributed to more than one project during the year. Besides indicating an increase in support to SAIs, this figure also shows the increase in in-kind contribution by regions and SAIs for the IDI programmes.

The IDI endeavours to achieve gender balance in its programmes by actively encouraging participation of women. As against targeted 44% women participation, the IDI was able to secure 41 % women participation in its programmes in 2015. While gender balance can be encouraged in certain interventions like certification programmes that involve selection procedures, in case of other interventions like SAI Management Workshops, where Heads of SAIs are invited to participate, such balance cannot be insisted upon.

Gender balance is also affected by the regions that IDI works in. While some regions have



strong figures in terms of gender equality in their organizations, the number of female employees is considerably lower in others.

The IDI did better in case of resource persons, by using 44% female resource persons.

⁹ Number of participants x number of capacity development days (design meeting, ecourses, workshops)

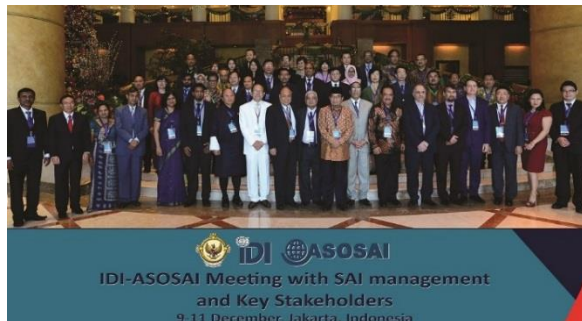
¹⁰ Calculation for eLearning days = 40% of the number of eLearning days (Monday-Friday) X

number of participants . 40% taken based on the estimated time each day that participants are required to spend on the eCourse.

ENHANCING THE CAPACITY OF SAI LEADERSHIP

119 persons (85 men and 34 women) from SAI top management participated in

119 top & senior managers



the IDI capacity development programmes in 2015. Their involvement contributes to building SAI leadership awareness of developments and innovations in the public sector audit profession, to knowledge sharing, and to building peer partnerships with other SAIs. SAI leadership participation is also crucial in getting buy in, commitment and ownership for programme outcomes at the SAI level.

The IDI's Global Symposium on SAI Leadership also advocated leadership as a profession,

Inspired by the IDI's Global Symposium on SAI Leadership, PASAI is discussing a regional leadership programme. SAI Samoa and SAI Guam plan to introduce leadership development initiatives, especially for young leaders. SAI Philippines has used the draft leadership tree in developing its leadership competency framework

developed a draft leadership framework, discussed leadership development initiatives especially for young leaders and women leaders. 12 young leaders for SAIs participated in this symposium along with their SAI leaders.

IDI CERTIFICATION PROGRAMMES

In 2015, the IDI certified 361 (305 SAI PMF, 56 ISSAI facilitators in OLACEFS) participants through four certification programmes. The first

361 SAI staff certified

round of ISSAI Certification Programmes on Financial,

Performance and Compliance Audit was completed in OLACEFS in 2015 with the certification of 56 ISSAI facilitators, against the targeted 48. With this the IDI put in place a pool of 257 ISSAI facilitators (201 ISSAI facilitators and 12 ISSAI mentors in English speaking regions

"Why hire an external consultant? You have excellent ISSAI facilitators within your SAI, certified by IDI and PSC" said IDI to SAI El Salvador. The SAI decided to take this advice and three ISSAI facilitators consequently prepared a ISSAI implementation plan, organized awareness raising activities and training on the ISSAIs, and proposed a change in the organizational structure to facilitate the implementation in the SAI. They presented this success story in the iCAT review meeting in OLACEFS in December 2015. Inspired by this story ISSAI facilitators from other SAIs in the region are keen to do the same in their own countries.

and 56 ISSAI facilitators and 8 mentors in OLACEFS). 82 participants are currently undergoing three ISSAI certification programmes in ARABOSAI and 31 participants have started with the ISSAI certification programme for performance audit in CREFIAF. The delivery of ISSAI certification programmes has been tailored to meet regional needs. While the programme was delivered as a 10 week ecourse and 1 week face to face workshop in OLACEFS, in both ARABOSAI and CREFIAF the programme is being delivered mainly through 4 week face to face workshops for participants selected online.

305 SAI PMF assessors were trained in 2015. With this the total pool of SAI assessors available for carrying out SAI PMF assessments exceeds 800.

IDI's Certification Programme for Training Specialists continue to be in high demand. In 2015 the IDI provided technical support and evaluation of 30 participants in a certification programme for Gulf States. The number of participants certified will be announced after the finalisation of the evaluations in early 2016.

The IDI is still in the process of learning and developing important concepts related to certification. In order to have its certification policy as closely aligned to INTOSAI certification as possible, the IDI will document its certification policy in 2016, based on the lessons

learned from participating in the INTOSAI process.

All new certification programmes provided by the IDI from 2016 onwards will however predominantly be certification for competency as against certification of participation.

As a result, the certification of Public Debt Audit Champions has been removed from the results framework of the Programme on Audit of Lending and Borrowing Frameworks. 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.

IDI-PSC certified ISSAI Facilitators are being utilized at the level of INTOSAI regions and sub regions.

ASOSAI uses only IDI certified training specialists and ISSAI facilitators for design and delivery of all capacity development interventions in the region. As they move towards blended learning programmes they are planning to provide continuous professional development for this pool by training them to be eLearning mentors with the support of IDI.

ASEANSAI uses IDI-PSC certified Financial Audit ISSAI facilitators in their projects on ISSAI Implementation.

As mandated by the IDI Board, the IDI has been actively involved in work of the Task Group on INTOSAI Auditor Certification under the leadership of SAI South Africa as Chair of the CBC. As a part of this group IDI hosted and organised an INTOSAI Competency Framework workshop. During its interactions with SAI management and key stakeholders the IDI has also support awareness raising of the draft INTOSAI competency framework.

SUPPORT FOR ORGANIZATIONAL CAPACITY DEVELOPMENT

The organisational capacity of SAIs include the processes and structures within the organisation to enable a more effective and efficient achievement of the desired objectives. These include systems in the area of public sector audit capacity as well as overall governance and support systems. In addition to face to face workshops and e-courses, capacity development support was also provided by supporting SAI teams in planning, conducting and reporting on audits.

In 2015 the IDI provided organizational capacity development support to SAIs by facilitating cooperative /pilot audits, providing support to conduct iCATs, review iCATs, supporting SAIs in conducting and quality assuring SAI PMF assessments and by supporting SAIs in

Audit of Revenues in Grenada

The SAI of Grenada conducted an audit of their Inland Revenue Department as a part of a cooperative audit facilitated by the IDI under its CBC Support Programme.

Even as the audit report is being finalised, based on draft audit recommendations, the management of the Inland revenue department, has taken steps to put in place mechanisms to increase the registration of self-employed persons to pay income tax and to improve the administration of the Department on a whole :

1. The new Comptroller, has restructured the Department with the objective of improving the service provided to taxpayers.
2. The income tax legislation has been amended to give the comptroller right of access to information residing in other organizations on persons who may be liable to pay income tax.
3. The Department has begun to put mechanism in place to ensure that all professionals are registered and are paying their fair share of taxes. They have started identifying persons that have not registered or have not paid and have sent letters requesting registration or have sent notices requesting payments.

developing strategic plans and performance indicators. A total of 190 SAI teams¹¹ were supported during 2015.

The operational plan 2014-2015 envisaged providing support for implementation of ISSAIs

¹¹ 38 IT A, 22 PDA, 11 PASAI Procurements, 18 Disaster Management, 7 Bilateral Support, 1

Strategic Planning, 14 SAI PMF Quality Assurance and 79 iCATs

by using 3i products in at least 30 SAIs. In 2014, 36 SAIs in ASOSAI, CAROSAI and PASAI were supported in conducting iCATs through iCAT review workshops. In 2015 iCATs were reviewed for 29 SAIs (3 SAIs in EUROSAL and 15 SAIs in ARABOSAI and 11 SAIs in OLACEFS). 79 iCAT teams were supported through the review.

ISSAI based cooperative performance audit of disaster management and compliance audit of procurement are being supported in 29 SAIs (17 in ASOSAI, Ukraine and 11 in PASAI), substantially exceeding the targeted 22 SAIs.

As reported in PAR 2014, six revenue audit teams in CAROSAI, seven extractives industries audit teams in AFROSAL-E, six teams auditing externally aided projects and eight teams auditing public debt in PASAI (English) were provided support through audit planning or audit review meetings in 2014. In 2015 the SAIs were required to issue their audit reports as per their legal mandate. Monitoring and follow up with SAIs revealed that two out of six SAIs in CAROSAI issued performance audit reports on audit of revenue. Three SAIs are in the process of issuing their report and information is not available from one SAI, despite repeated requests.

One out of seven SAIs in AFROSAL-E issued performance audit report on audit of extractive industries. The remaining six SAIs are still working on the audit. In case of public debt

audit in PASAI all participating SAIs issued audit reports and a regional report for PASAI was discussed at the PASAI Governing Board Meeting in February 2016. In case of the cooperative financial audit of foreign aided projects all six SAIs supported in 2014 successfully issued certificates and reports.

14 SAIs in CREFIAF (French) were supported in developing their HRM strategies and six SAIs were supported in developing communications strategies in OLACEFS in 2014. Programme follow up on the adoption and implementation of these strategies at the SAI level showed that 13 SAIs in CREFIAF had adopted the HRM strategies. The CREFIAF Region has also customized the CBC Guidance and has developed a CREFIAF HRM Manual for use by the SAIs. This manual was adopted at the CREFIAF General Assembly in Chad, October 2015

In OLACEFS eight out of ten SAIs developed and adopted communication strategies, one did not, while information is not available from one SAI. In addition to meeting these planned targets, IDI is providing support to 10 SAIs in OLACEFS in conducting ISSAI based performance audit of poverty alleviation programmes.

38 IT audit teams and 22 public debt audit teams (English and Spanish) were in 2015 supported in finalising their audit reports through audit review meetings. Two SAIs were

also provided onsite support in conducting audits of borrowing and lending frameworks. As per the targets, the SAIs are expected to issue audit reports by end 2016.

Providing guidance that can be adapted and adopted at SAI level is also another way of building organizational capacity. This will be discussed in more detail regarding the next IDI outcome, the use of global public goods.

Assessments using SAI PMF pilot version were conducted in several countries and at least 26 assessments reached the draft report stage by the end of 2015. Draft reports and draft Terms of Reference for SAI PMF assessments were quality assured for 8 and 6 teams respectively.

Three teams each from SAIs of Somalia and Afghanistan were supported in conducting the iCATs in the three disciplines. SAI Afghanistan was also supported in conducting the iCATs.

Transformation of financial auditing landscape in SAI Bhutan – story of an ISSAI Mentor

The SAI of Bhutan derives its mandate to conduct financial audit from the Constitution of the Kingdom of Bhutan, Audit Act 2006, and the Public Finance Act 2007. Based on its mandate, the SAI Bhutan has made an attempt to conduct the financial audit of government budgetary agencies since 2006. Prior to 2006, SAI Bhutan had been conducting, what was called as certification audit of donor funded projects, and these audits were deemed to be a financial audit as the donors required expression of an audit opinion on the financial statements of projects implemented.

The initiative of INTOSAI to endorse first set of ISSAIs in 2010 was welcomed by SAI of Bhutan. Subsequently, IDI's 3i Programme brought hope and SAI of Bhutan aspired to transform the financial auditing landscape, leading to professionalism in conducting financial audit and meeting the expectations of stakeholders and public at large. Under the 3i initiative, SAI Bhutan had benefitted by participating in this programme both at global and regional level, wherein four of its staff were certified as ISSAI facilitators. Two of them also became ISSAI mentors for financial and performance audits.

While the final outcome is yet to be seen, which is to make reference to ISSAI in the audit report, SAI Bhutan is in full mode of ISSAI implementation process. The leadership of the SAI has recognised the fact that full compliance to ISSAIs would take considerable amount of time, and therefore, chose to follow a gradual process of implementation. The ISSAI mentor for financial audit took a lead role in transforming the financial auditing practice in an effort to conduct the audit to meet the requirements of the ISSAIs.

The initiative of ISSAI implementation commenced in 2012. While the strategy of SAI Bhutan was to conduct the audit using the methodology that would meet the requirements of ISSAIs in all audits that it conducts annually, the SAI focused on following two audits, which were conducted under the supervision of the ISSAI mentor. This initiative indicated good progress in its pursuit of conducting the financial audit in accordance with ISSAIs. 15 audit team leaders were engaged in conducting these audits under the supervision of ISSAI mentor, and also under the expert guidance of Deloitte, India. Following this methodology and under the supervision of the ISSAI mentor, the auditors were able to document the entire audit process. This helped in enhancing the capacity of 15 team leaders. An independent assessment of the extent of compliance to ISSAIs in these three audits was done through SAI PMF in 2014. SAI Bhutan opted to engage an independent external team to conduct the SAI PMF. The team

considered to conduct the assessment of one sample from these three audits separately. The report reveals that the score for pilot audit ranged from 2-4, whereas other audits indicated between 0-2 for financial audit process.

SAI Bhutan then created a specialized audit team to conduct the audit of Annual Financial Statements (AFS) of the Royal Government of Bhutan under the supervision of ISSAI Mentor since 2012. This particular audit had been considered complex. By following the standards, it improved the quality of audit, which was well appreciated by the Ministry of Finance. Over the period of last four years, SAI Bhutan has been able to professionalise these audits, and also facilitated in improving the presentation of the financial statements of the government including the disclosures. Over the last two years, the Speaker of the Parliament and the PAC considered this as one of the most important audit reports, and started following up on actions taken by the Ministry of Finance on auditor's report having qualified audit opinion and audit findings contained in the audit report. The follow-up audit report for the Fiscal Year 2011-12 and 2012-13 revealed improvement in government treasury management, amongst others. The audit report for the FY 2011-12 was adjudged as the best financial audit report by an independent committee in SAI Bhutan in 2013.

However, the story of ISSAI implementation initiative of the SAI Bhutan and its success story does not end here SAI Bhutan has received a fresh World Bank grant to continue its ISSAI implementation efforts. SAI Bhutan will partner with the IDI and be one of the pilot SAIs for 3i Phase II Programme, which provides comprehensive SAI level support right from initial considerations to quality assurance!

BILATERAL SUPPORT TO SAIS

The IDI expanded its bilateral support portfolio to provide support to the SAIs of Somalia and Afghanistan during 2015. SAI, Afghanistan was supported in conducting a SAI PMF self-

assessment as well as iCATs in all three audit disciplines. SAI Afghanistan is expected to use the results from these self-assessments, expected to be finalised in early 2016, in developing their ISSAI Implementation Strategy and drafting their new Strategic Plan. The support to SAI, Somalia involves supporting the SAI in developing their new Strategic Plan by using the results of a SAI PMF self-assessment and iCATs. The support to SAI, Somalia will continue through 2016.

SUPPORT FOR INSTITUTIONAL CAPACITY DEVELOPMENT

Institutional Capacity Development involves working within the institutional and legal framework within which a SAI operates. It is a combination of formal laws, regulations and procedures on the one hand and informal conventions, customs and norms on the other, within which the SAI operates.

The programme on 'Supporting Institutional Capacity Development' has been renamed 'SAI Independence Programme' and it will be launched in 2016 with a planning meeting of key stakeholders. The programme will focus on three key result areas – advocacy for SAI independence, guidance to SAIs in obtaining greater independence and support to three SAIs in enhancing their independence. Initially this programme will be offered to three SAIs as a pilot.

Success story: how the IDI-CREFIAF Programme on strategic planning has enabled SAI Gabon to strengthen its performance

In 2012, the IDI in cooperation with CREFIAF embarked in the Strategic Planning Programme with the Court of Accounts Gabon. As a direct output, SAI Gabon developed its strategic and operational Plan for 2013- 2018.

SAI Gabon then engaged in advocacy with the Government of Gabon and its Technical and Financial Partners in order to get the necessary resources for its implementation. Thanks to this, and in addition to its internal resources, the Court of Accounts of Gabon has benefited from a financial grant of 300,000 US Dollars from the World Bank, through the second global call for proposals that was launched in October 2013 by the INTOSAI-Donor cooperation. To date, among others, the results of this initiative, outlined below, are palpable and produce a strong impact:

1. With regards to Strategic Priority No. 1 "improving the quality of its products," since 2014, the Court of Accounts has developed new audit manuals and has diversified its audits notably by practicing more performance audit on matters having a strong impact on the lives of citizens particularly in the area of public health and environment.
2. The Court based on the needs assessment done, developed a training plan currently being implemented, has improved its working environment and increased its infrastructure in accordance with the strategic priority N°2 on the "modernization of its organization system and management" and the strategic priority N°3 "Optimization of human resource management".
3. The Court of Accounts started to report annually on its activities and the level of progress in the implementation of its strategic plan to strengthen its transparency and responsibility.



In addition, a process of revising the mandate and the legal framework of the Court is currently underway to make it more independent and to enable it communicate more with external stakeholders notably the Parliament, the Government and the media, as established in its strategic priorities N° 4 and N° 5.

According to the Court of Accounts, this strategic planning process done with the support of IDI, has transformed its management practices, the way it demonstrates its value and how it is self-assessed. This is why it is a real success story for a young institution created in 1994. The Court has institutionalized this in its practices and plans to develop a new strategic plan in 2018, to make this process sustainable.

IDI PROGRAMME EVALUATIONS

As provided for in the World Bank grant, the 3i programme Phase I was externally evaluated in

2014 and the evaluation report was published in early 2015 (Swedish Development Advisers,

March 2015)¹². The evaluation concluded that ‘*The IDI has produced all the pre-requisites needed for a SAI to be able to 1) assess the needed changes 2) know how to start the change process and 3) how to measure if change has happened (or increased ISSAI compliance).*

This Programme is a success and has achieved its outcomes and outputs, and now needs to continue with a new set of activities to help SAIs to increase the quality of their audit work’ The evaluation also provided valuable recommendations for the way forward.

The results of the evaluation have been published on the 3i community portal¹³. The lessons learned from the evaluation and the implementation of 3i Phase I have been discussed with key stakeholders and have been factored in not only in the design of 3i Phase II, but also in the design and delivery of 3i Phase I in regions where the rollout started in 2015.

Through the INTOSAI-Donor Secretariat, the IDI developed a Guidance Note on Strengthening Evaluations of SAI interventions as part of the project on ‘Strengthening use of evaluations’. The Guidance Note integrates international good practices and standards for evaluation as well as complements the findings and recommendations of the Synthesis of Evaluations of SAI Capacity

Development Programmes compiled in 2014. It aims at providing references to international standards and practical information about designing, implementing and using evaluations of SAI capacity development interventions. This Guidance Note was presented and submitted at the Eighth Meeting of the INTOSAI-Donor Steering Committee in October 2015.

In 2015, the IDI, through its Evaluation Manager, has supported the development of the framework for the independent evaluation of EUROSAI. In addition, from April to December 2015, the IDI conducted a study of some of its capacity development programmes and capacity development and service delivery models. The study report is currently in draft stage.

In 2015, the IDI also concluded an internal Mid-Term Review of the INTOSAI Capacity Building Committee Support Programme. The review concluded that relevant topics and activities have facilitated success in regional programmes and that follow up is necessary in ensuring sustainability.

An independent Evaluation of the INTOSAI-Donor Cooperation (Ecorys, August 2015) was also completed. The results are detailed in the subsequent section on ‘Scaled up and more effective support to SAIs’.

¹² http://www.idicommunity.org/3i/index.php/3i-library/cat_view/4-other-resources

¹³ http://www.idicommunity.org/3i/index.php/3i-library/cat_view/4-other-resources

Development of the IDI Evaluation Policy, templates for evaluation bidding proposals, report writing and guidance for preparing ToRs for evaluation of capacity development programmes were also in progress during 2015.

As per operational plan 2014-2015 the IDI had also planned to introduce programme monitoring sheets and procedures for timely monitoring and follow up on programme outcomes. While programme monitoring within a programme was done on uneven basis (differed from programme to programme), monitoring programme outcomes was delayed. A programme monitoring and follow up system was agreed with INTOSAI regions, where the regions agreed to cooperate in this exercise. A project team has been set up in 2016 to design and implement programme monitoring and follow up system in cooperation with INTOSAI regions.

GLOBAL PUBLIC GOODS USED BY STAKEHOLDERS

Through its capacity development interventions the IDI both contributes to the development of global public goods, and to the dissemination and implementation of the various standards and guidance material developed by INTOSAI and the INTOSAI regions. In 2015, the IDI developed:

- Draft eLearning handbook

- SAI Strategic Management Framework
- Draft revised IDI Strategic Management Handbook
- Finalised and published 2014 Global survey report
- Financial and Compliance Audit Models for Auditing Externally Funded Projects in Agriculture and Food Security Sector
- Guidance on Evaluation of Capacity Development Programmes as part of Guidance Note on Strengthening Evaluations of SAI Interventions.

Research report on the role of SAIs in auditing sovereign borrowing and lending frameworks and lessons learned document on cooperative revenue and extractive industries audit have not been completed in 2015 as was planned. These are planned to be completed in 2016 after all

SAI Serbia participated in the IT Audit Programme. SAI Serbia promoted “WGITA – IDI Handbook on IT Audit for Supreme Audit Institutions” to colleagues from West Balkan region. A two-day workshop "Implementation of INTOSAI Handbook for IT Audit and Experiences of IT Support Units in State Audit Institutions was organized where SAI representatives from Poland, Slovenia, Croatia, Audit Office of the Institutions of Bosnia and Herzegovina, Supreme Office of the Republic of Sprska Public Sector Auditing, Montenegro and Macedonia attended. They agreed to continue the collaboration to improve awareness in own SAI about IT audit matters.

participating SAIs issue their audit reports. Review of iCATs and ISSAI implementation handbook was put on hold due to the current revision of level 4 of FA, PA and CA ISSAIs.

The IDI also contributed to the development and dissemination of global goods, which included

ISSAIs

The ISSAIs developed by PSC, FAS, PAS, CAS - Level 2 and Level 3 & 4 ISSAIs for Financial, Performance and Compliance Audit disseminated through the 3i Programme, ISSAIs 5500 series on audit of disaster management, SAI PMF and cooperative audits in different INTOSAI regions.

The use of Global Public Goods was also monitored through the 3i Community Portal. A total of **10361** downloads of iCATs (of English, Arabic, and Spanish versions) have been recorded.

	Arabic	English	Spanish
CA	597	1777	521
FA	734	1177	427
PA	582	4097	449

While the French version is completed, it is currently being used in the 3i programme in CREFIAF and will soon be uploaded on the portal.

ISSAI Implementation Handbooks in English and Spanish are available on the 3i community portal. The portal has till date recorded **22939** downloads

	English	Spanish
CA	1575	1711
FA	3668	1388
PA	6511	6511

The version adapted in French and Arabic have recently been workshopped and will soon be available on the portal. These handbooks are also used by IDI, regions and SAIs in all the 3i cooperative audits supported by the IDI.

During 2014- 2015, the following number of SAIs have reported the use of iCATs as part of the iCATs review process including iCATs review workshops conducted by the IDI:

Region	No. of SAIs
English Speaking	36
OLACEFS	11
ARABOSAI	15

VALUE AND BENEFITS FRAMEWORK AND SAI PMF OF THE WGVBS

IDI coordinated the development of SAI PMF and continues to contribute to its dissemination through SAI PMF training and piloting.

Performance Dashboard Global Public Goods used by stakeholders 2015			
	Target	Achieved	
Dissemination & use of global public goods	14 global public goods	12 global public goods	☹️
Development of global public goods	5	3	☹️

CBC GUIDANCE

on Human Resource Management, Increasing the Impact of Audit Reports, Strategic Considerations in Implementing ISSAIs and Guidance on Cooperative Audits were disseminated through the IDI-CBC cooperation programme and 3i Programme

PUBLIC DEBT AUDIT

the ISSAIs developed by WGPD and UN principles on responsible borrowing and lending are being disseminated through IDI's programme on Audit of Lending and Borrowing frameworks to 24 SAIs.

IT AUDIT

IDI - WGITA IT Audit Handbook is being used by 38 SAIs in conducting IT audits in 2015. IDI is

also a part of the team that will revise the handbook based on lessons learned during the rollout.

STRONGER REGIONAL BODIES, NETWORKS AND COMMUNITIES

INTOSAI regions and subregions play a key role in the capacity development of their member SAIs. They are IDI's strongest partner in the design, development and delivery of its capacity development initiatives.

The IDI Strategic Plan focuses on IDI's support to regional bodies. In 2015 the IDI provided such support to INTOSAI regions by:

- **WORKSHOP FOR INTOSAI REGIONS ON STRATEGY, PERFORMANCE MEASUREMENT AND REPORTING** – All INTOSAI regions except CAROSAI participated in this workshop, where they deliberated a regional strategic management framework and discussed IDI's new strategic planning model, performance



measurement and reporting. All participating regions have sought IDI's support in strategic plan development, implementation, performance measurement and reporting.

- **IDI** continues to support ASOSAI as an observer in its strategic management task force. IDI had planned to support the strategic plan of CAROSAI in 2015. The region is currently in transition due to key leaders leaving office. As such discussions on support for strategic plan have been postponed to a later date, possibly in 2016.
- **COOPERATION ON PROGRAMME MONITORING AND FOLLOW UP** - The IDI and INTOSAI regions will cooperate to monitor and follow up on programme outcomes and SAI commitments to facilitate SAI outcomes.
- **IDI WORKSHOPS WITH SAI MANAGEMENT AND KEY STAKEHOLDERS** – The IDI held two workshops in CREFIAF and ASOSAI for SAI management and key stakeholders in the region to discuss IDI’s new portfolio of eight programmes. The workshops were also used to share SAI experiences, initiatives and challenges in these areas, understand SAI priorities amongst the portfolio of programmes and to agree to stakeholder commitments for some of the programmes.
- **REGIONAL REPRESENTATION AT PROGRAMME PLANNING MEETINGS AND IDI’S GLOBAL SYMPOSIUM ON SAI LEADERSHIP** – The IDI also invited and involved all regions in the planning of its

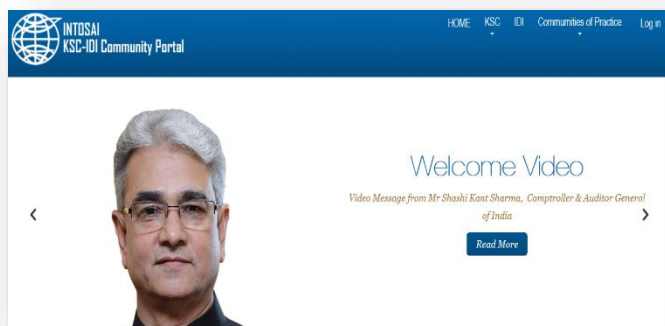
programmes on SAI fighting corruption, SAI engaging with stakeholders, 3i Phase II and SAI Young Leaders Programme. Regional representatives also attended and contributed to IDI’s Global Symposium on SAI Leadership. Inspired by the symposium, PASAI is considering a SAI Young Leaders programme for PASAI.

- **ADVISORY BODY FOR THE IDI** – Pursuant to the IDI Governance Review, the IDI Advisory Committee has been disbanded. A proposal is being presented to the IDI Board for setting up an Advisory Body comprising INTOSAI Regions that will be more active and effective in supporting the IDI’s operations.

KNOWLEDGE NETWORKS AND COMMUNITIES OF PRACTICE

The IDI also contributes to the strengthening of INTOSAI regions by creating regional pools of resource persons in different areas. As mentioned earlier, IDI programmes in 2015 resulted in a pool of 56 ISSAI facilitators and 8 ISSAI mentors for OLACEFS and 305 SAI PMF assessors globally. IDI also supported SAIs of Gulf states in conducting a train the trainers programme. The evaluations for this programme are yet to be finalised.

In 2015 the IDI and INTOSAI KSC cooperated to launch the IDI-KSC Community Portal. This



community portal replaces the INTOSAI Collaborative Tool. The portal has a number of features including communities on practice (CoP) on Common Forum, Auditing SDGs and SAI Leadership.

The IDI also launched its eLearning portal in 2015. The portal hosts IDI ecourses, online tests



and communities of practice. The portal currently hosts SAI PMF communities in English and Spanish (751 registered users), 3i ARABOSAI (98 registered users), 3i OLACEFS (74 registered

users) and IDI-PASAI community for audit of procurement (38 registered users). The IDI has been discussing the need to consolidate and streamline these communities and link them to learning courses. The communities will be shifted to the IDI Community Portal when operational.

Through the INTOSAI-Donor Secretariat, efforts continued to support several regions in accessing donor support from development partners through the matching of proposals under the Global Call for Proposals.

SCALED UP AND MORE EFFECTIVE SUPPORT TO SAIS

This outcome area in the IDI is mainly achieved through the work done by the INTOSAI-Donor Cooperation, whose secretariat is hosted by the IDI. Phase 2 of the INTOSAI-Donor Cooperation (2012-2015) came to an end in 2015, and a new Programme Document for Phase 3 (2016-2018) has been developed.

Major achievements of the INTOSAI-Donor Cooperation during 2015 were:

SCALED-UP SUPPORT FOR SAI CAPACITY DEVELOPMENT

The Cooperation seeks to improve SAI performance through scaling-up and increasing the effectiveness of support to SAIs. Following its establishment in 2014, the SAI Capacity Development Fund approved funding for five

projects in 2015 (ASEANSAI, Bhutan, Mongolia, Mozambique and the Philippines). In addition, by 2015, 53 % of the 47 submissions received under the 2013 Global Call for Proposals have been matched with donor funding.

COUNTRY OWNERSHIP, ALIGNMENT AND COORDINATION OF SUPPORT

The INTOSAI-Donor Secretariat has continued to ensure that the SAI Capacity Development Database (www.SAIdevelopment.org) is kept up to date to make it an effective tool for better coordination of SAI capacity development initiatives. Close to 400 projects are registered.

GLOBAL PUBLIC GOODS, STRONGER REGIONS, KNOWLEDGE NETWORKS AND COMMUNITIES

The INTOSAI-Donor Cooperation recognises the nature of INTOSAI as a global peer partnership, and the role of diverse stakeholders in supporting capacity development. The pilot phase of the SAI PMF was completed in 2015, with 26 assessments having reached at least draft report stage by the end of the year. Work to develop the Endorsement Version for the 2016 INCOSAI commenced. The global network of trained SAI PMF assessors exceeded 800 members with proficiency in different languages, and a pool of individuals trained to carry out independent reviews of draft assessments was developed.

STRENGTHENING SUPPORT TO SAIS

The learning event for development agency staff ‘Working with SAIs’ was delivered on two occasions, and work commenced to develop an e-learning version of the course.

MAJOR ACHIEVEMENTS DURING THE PROGRAMME PERIOD 2012-2015

- An increase in average annual financial support for SAI capacity development of 6.5%, from US \$54 million in 2012 to US \$68 million in 2015 as measured through the SAI Capacity Development Database.
- Launch of the SAI CDF – a multi-donor trust fund established in 2014 to scale up support, improve allocative efficiency, and reduce transaction costs for SAIs and donors.
- Development and testing of the SAI PMF and establishment of a growing global pool of trained assessors.
- Training course for development agency staff on “Working with SAIs” developed and delivered.

EXTERNAL EVALUATION OF THE INTOSAI-DONOR COOPERATION

An independent evaluation of the Cooperation was carried out in 2015, to inform the future design of the Cooperation and with a focus on learning. The report was discussed at the 8th

INTOSAI-Donor Steering Committee in October 2015¹⁴.

The overall evaluation of the performance of the Cooperation was positive, concluding 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 highlighted that the design and set-up of the Cooperation continues to be relevant in view of the evolving context. The evaluation also identified challenges and made recommendations to help improve the management, outcomes and results of the

alignment between the MoU and the Cooperation's activities, more reflection on the current governance arrangements and the responsibilities of key bodies, and increased visibility of the Cooperation. While many of the activities of the Cooperation will continue, the key issues and the recommendations of the evaluation will be addressed in Phase 3 of the Programme.





KNOWLEDGE SHARING AND STAKEHOLDER COMMUNICATION

During 2015, the IDI maintained its commitment of providing communication that is credible, open and transparent, enabling stronger stakeholder relations. The requirements of the IDI Communication Policy providing guidance and direction regarding the protocols for internal and external stakeholder communication were followed.

The IDI contributed to stakeholder communication and knowledge sharing in the following manner:

ATTENDANCE AND CONTRIBUTIONS AT INTERNATIONAL MEETINGS

The IDI participated in 22 meetings during the year. These included

Performance Dashboard Scaled up and more effective support 2012-2015			
	Target	Achieved	
Support for SAI capacity development	USD 55 million	USD 68 million	
SAI Capacity Development Fund	Launched	Launched and 7 projects approved	
% SAIs with Strategic Plan (2014)	80%	92%	
Number of countries in which SAI PMF piloted (Report at least at draft stage)	20	26 (2015)	

Cooperation. These included a need for better

¹⁴ The evaluation report is available at <http://www.idi.no/artikkel.aspx?MIId1=145&AId=1068>

- INTOSAI meetings e.g. Governing Board and meetings of INTOSAI Committees, Working Groups, and Task Forces;
- Regional meetings e.g. regional governing board and congresses and regional training, institutional strengthening or capacity building committees.
- Other stakeholder meetings e.g. UN INTOSAI Symposium and CReCER.

IDI FOCUS AND INTOSAI-DONOR COOPERATION NEWSLETTER

The quarterly online IDI newsletter, 'IDI Focus', was continued through 2015. The issues for the last two quarters were circulated in all four IDI languages reaching 1500 recipients. Four issues of the INTOSAI-Donor Cooperation Newsletter were also sent out by the INTOSAI- Donor Secretariat in all four IDI languages.

The IDI also continued to provide a number of articles for other publications including regular columns in the INTOSAI Journal.

3i COMMUNITY PORTAL

The 3i Community Portal launched in 2013 continued to provide a platform for information, interaction, learning and community support for ISSAI Implementation. By January 2016, the portal had 21 178 visits from 201 countries.

The IDI also received 17 requests for IDI global public goods, which were sent to SAIs and stakeholders.

IDI WEBSITE AND MY IDI

The IDI continued to maintain and update its website and intranet. Work on upgrading IDI website to the IDI Community Portal is still ongoing. The portal is expected to be ready in 2016.

REPORTING TO STAKEHOLDERS

The IDI distributed key documents to its stakeholders like the development partners and INTOSAI bodies. The documents include the Operational Plan, Budget, Financial Statements and Performance and Accountability Report.

PARTNERSHIPS

During 2015 the IDI continued to strengthen its partnership with various INTOSAI bodies in each of the four goal areas of INTOSAI.

With regards to INTOSAI Strategic Goal 1, the INTOSAI **Professional Standards Committee** and its subcommittees on Financial, Performance and Compliance Audit provided substantial support for supporting ISSAI implementation.

The IDI cooperated with the **Capacity Building Committee** in terms of INTOSAI Strategic Goal 2 in disseminating their guidance and supporting the SAIs in implementing them and discussing future

direction of the CBC. IDI is working as part of the INTOSAI Task Group on INTOSAI certification of auditors, led by the CBC Chair to work on a certification scheme for professional staff of INTOSAI member SAIs.

Under the **Knowledge Sharing Committee**, the IDI cooperated with WGPDP, WGITA, WGEA, WGVBS, WGFACML. Further, the IDI has initiated extensive cooperation with the KSC Chair, SAI India for the IDI- KSC Community Portal and Auditing SDGs programme. This cooperation under Strategic Goal 3 included working together on products and comprehensive capacity development programmes that contributes to capacity development of the SAI community. IDI and WGITA collaborated in supporting IT audits conducted as a part of the IT Audit programme. The IDI and WGPDP are cooperating in supporting audit under the ALBF Programme. The IDI is cooperating with the WGEA to support SAIs in ASOSAI in conducting audit of disaster management. The INTOSAI-Donor Secretariat continued to coordinate the Task Team for developing the SAI PMF under the aegis of the WGVBS. The IDI is cooperating with the WGFACML for the SAI Fighting Corruption programme.

Contributing to INTOSAI Strategic Goal 4, the IDI continues to serve as Secretariat for the INTOSAI- Donor Cooperation which seeks to augment and strengthen support to SAIs in developing countries. The partnership seeks to

address the challenges in coordinating support provided to SAIs from the INTOSAI and Donor communities, scaling up support and ensuring that support to SAIs is owned and led by the SAIs. It brings together the entire INTOSAI and Donor communities to identify and address challenges, and to improve and realise opportunities that exist at a global level. The IDI has cooperated extensively with the Chair and Vice-Chair of the **INTOSAI Finance and Administration Committee** in respect of this goal area.

The IDI is also working with other stakeholders in development of the new INTOSAI Strategic Plan as part of the INTOSAI Strategic Planning Taskforce. The IDI is also a member of the Supervisory Committee on emerging issues. The recently set up task force for reviewing the INTOSAI Statutes also has the IDI as a member.

IDI DEVELOPMENT

The following projects were planned in 2015:

THE IDI GOVERNANCE REVIEW

The IDI Governance Review was initiated in 2014 and Frank Grogan Research and Consultancy Limited presented the Governance Review Report to the IDI Board in its meeting in March 2015. The IDI Board decided in principle to implement a number of the recommendations and established a Board Task Force on Governance with a mandate to assess

how the Board could use the findings and recommendation from the report to enhance the IDI governance structure. The Task Force provided its report to the IDI Board in November 2015 and several reforms were agreed on, including a revision of the composition of the IDI Board, the Boards roles and responsibilities, abolishment of the IDI Boards Working Committee and the IDI Advisory Committee. A proposal for establishing a new advisory body for the IDI that is more active and relevant to the IDI's operations is being presented to the IDI Board. An induction programme is being developed for the new board members. The IDI will continue to implement the agreed changes in 2016 by revising the IDI Statutes and the IDI Board's Rules of Procedures.

ORGANISATIONAL REVIEW

The IDI has made some internal adjustments to its organizational structure in 2015 by shifting the responsibility for bilateral programmes within the management group. In addition responsibilities between staff within the departments have also been changed. The SAI PMF responsibilities of the INTOSAI-Donor Secretariat may move to a separate department in the IDI Secretariat. The IDI management has decided to postpone a thorough organizational review of the IDI until

the future administrative arrangements with respect to SAI-PMF have been clarified.

IDI POLICIES AND HANDBOOKS

The IDI had developed several IDI Policies and Handbooks in 2014-15, amongst others a Procurement Policy, the Communication Policy and the Employee Handbook. The focus in 2015 has been on implementing the policies by ensuring that internal procedures and practices comply with the policies in addition to raising staff awareness about the policies.

Implementation and potential revision of policies will be ongoing activities in the coming years for the IDI.

OTHER DEVELOPMENTS

During 2015, the IDI has introduced new IT tools for increasing the efficiency of the operations. Some tools are linked to eLearning while others are more general like introduction of Office 365 and implementation of a new tool to monitor the use and cost of mobile phones. An automated system of time recording has also been introduced. This will also facilitate the allocation of time across the functions and activities undertaken by the Administration, Capacity Development and the INTOSAI- Donor Secretariat. This is in line with the recommendations of the INTOSAI-Donor Cooperation Evaluation.

Staff safety and welfare remains of paramount concern. Towards this end, IDI has entered into an arrangement with International SOS to provide crisis management support, personalised service and travel information during international travel for programme activities. This is in addition to the insurance support.

Finalization of the IDI Capacity Development Handbook has been delayed. The final version that was expected to be available by end 2015, will now be available in 2016.

The IDI has also strengthened its capacity by hiring seven new staff members in 2015. The positions filled in 2015 include the Deputy Head of the INTOSAI-Donor Secretariat, Capacity Development Manager for Bilateral Cooperation, in addition to Capacity Development Managers for IDI Programmes in different INTOSAI regions.

The capacity development team in the IDI is considerably expanded with the recruitment of five new managers-capacity development in 2015. The IDI now has a 3i team consisting of two managers for financial audit, and one each for performance and compliance audit.

¹⁵ Includes NOK 51,05 million for Administration and Capacity Development including carry forward and advance for 2015 of NOK 10,22 million received in 2014 plus NOK 9,46 million for INTOSAI-Donor Secretariat including carry forward and advance of NOK 3,51 million received in 2014.

Managers Capacity Development have also been recruited from Cameroon and Zambia respectively to work with IDI programmes in CREFIAF and AFROSAI-E.

RESOURCING OF THE IDI

The IDI relies on funding from developmental partners and in-kind contributions of SAIs to provide resources for its capacity development activities.

In 2015, the IDI received donor **funding of NOK 74, 5 million**¹⁵. This included core funding from the Office of the Auditor General of Norway for the IDI and INTOSAI-Donor Secretariat as well as selected capacity development programmes¹⁶.

Basket funding was provided by the Swedish International Development Cooperation Agency, the Ministry of Foreign Affairs, Finland, INTOSAI as well as donations from the General Auditing Bureau, Saudi Arabia.

Increasingly the IDI receives earmarked funding for IDI programmes. In 2015, earmarked funds were received from MFA, Norway, IFAD, USAID, OAG Zambia, DFATD, Canada and DFID. DFATD,

¹⁶ Includes committed grants for 2015 received as advances in 2014; excludes similar grants for 2016 received in 2015.

Canada came on board as a new donor and there was an increase in funding from US AID.

The INTOSAI-Donor Secretariat was funded through a joint basket funding initiative by DFID, Irish Aid, State Secretariat for Economic Affairs, Switzerland and the Austrian Development Agency. The World Bank, USAID and Ministry of Foreign Affairs, Australia provided earmarked funding. Ministry of Foreign Affairs, France has come in as a donor for the INTOSAI-Donor Secretariat for 2015.

Towards the close of 2015, MFA, Hungary came on board as a donor with substantial funding for the SAI Fighting Corruption Programme. The notable issue about this funding is that it involved the transfer of the savings of the SAI Hungary which it requested the Government of Hungary to reallocate as funding for the IDI.

IN-KIND CONTRIBUTIONS

In 2015, the IDI continued to receive considerable in-kind contributions from SAI, INTOSAI regions, INTOSAI Committees and Working Groups by way of provision of resource persons; paid seconded staff from the SAI of Brazil and Norway; printing services provided by the SAI of Turkey, translation services and hosting of IDI events with administrative and logistics support. The in kind contribution for the 3i Programme for the English speaking region was estimated to be USD 1 million which

is approximately 27% of the funding received for the programme. The IDI is developing a system for appropriate quantification of the value of in-kind contribution received.

In-kind contributors 2015
Resource Persons
SAIs of Anguilla, Argentina, Bangladesh, Benin, Bhutan, Brazil, Burundi, Cameroon, Canada, China, Colombia, Congo, Cook Islands, Costa Rica, Cyprus, Djibouti, Dominican Republic, Egypt, El Salvador, Gabon, Ghana, Guatemala, India, Indonesia, Iraq, Japan, Kuwait, Lebanon, Lithuania, Luxemburg, Madagascar, Malawi, Malaysia, Maldives, Mexico, Morocco, Namibia, Nepal, New Zealand, Norway, Oman, Pakistan, Palestine, Paraguay, Philippines, Poland, Rwanda, Samoa, Saudi Arabia, Senegal, Sierra Leone, South Africa, Sudan, Tanzania, Thailand, Tunisia, United Arab Emirates, United States of America, Uruguay, Zambia, Zimbabwe.
Secondments to IDI (Fully funded)
SAIs of Norway and Zambia
Printing Support
SAI, Turkey
Hosting of IDI Events
SAIs of Bhutan, Bosnia and Herzegovina, Brazil, Cameroon, Chad, Colombia, Djibouti, Dominican Republic, Hungary, India, Indonesia, Kuwait, Malaysia, Mexico, Morocco, Mozambique, Netherlands, New Zealand, Paraguay, Peru, Philippines, Senegal, Somalia, South Africa, South Arabia, Togo, Tunisia, Turkey, United Arab Emirates and Zambia.

IDI STAFF

During 2015 the IDI had 29 staff members including 4 members of the management team. The capacity development team had 16 employees including three regional employees

operating from Tunisia, Costa Rica and Argentina. The INTOSAI-Donor Secretariat had six employees including one regional employee operating from Brazil.

IDI EXPENSES

In 2015 the IDI's total expenses amounted to NOK 61,15 million. This included expenses on capacity development programmes, staff costs, administration overheads and the INTOSAI Donor Secretariat.

The largest portion of expenses was incurred on the capacity development activities and the salary costs of the IDI (including the INTOSAI Donor Secretariat).

The IDI's financial statements are annually audited by external auditors (KPMG). Like in all previous years since moving to Norway, the IDI received an unqualified audit opinion for 2015.

The IDI is also attempting to set up a reserve of funds to ensure required cash flows in the first quarter of each financial year. The table below shows expenses on IDI capacity development programmes (excluding staff costs).

Programme	Expenses 2015 (NOK)
ISSAI Implementation Initiative ¹⁷	13 584 617
Audit of Lending and Borrowing Frameworks	2 721 384
SAI PMF	3 439 962
CBC Support Programme	2 175 366
IT Audit	1 920 823
Audit of External Aided Projects in Agriculture and Food Security	558 543
Enhancing eLearning Capacity	1 102 200
SAI Engaging with Stakeholders	768 879
SAIs Fighting Corruption	769 097
SAI Strategy, Performance Measurement and Reporting	625 321
SAI Young Leaders	823 533
Bilateral support programmes	1 913 719
Donor Training	369 257
Strengthening INTOSAI regions	351 950
Auditing SDGs ¹⁸	0
ToT for Gulf States ¹⁹	0

¹⁷ Expenses include the 3i Phase I, 3i Phase II, evaluation of 3i Phase I and updating of CA Handbook

¹⁸ Community of Practice launched as per Operational Plan. No expenditure incurred as it was developed in house.

¹⁹ Only Staff costs incurred by the IDI

LESSONS LEARNED



LESSONS LEARNED

As a learning organization the IDI systematically collects and acts upon lessons learned. Some key lessons learned from the delivery of capacity development initiatives in 2015 are:

- Programme monitoring and follow-up is crucial in facilitating SAI level outcomes. Based on this lesson the IDI will cooperate with INTOSAI regions in setting up such a system that allows us to track SAI commitments and follow up on outcomes after the programme has been completed. The IDI will also identify SAI contact persons for regular communication and communicate consolidate its network of IDI certified persons.
- IDI needs a system for facilitating interactive communities of practice. Streamlining the existing communities, linking them to eCourses and providing managers for these communities could be some of the measures taken. It is also important to realise that a community of practice is much more than a web based portal. The IDI needs to complement web based interaction with interaction through other means to enrich its existing communities.
- There can be different ways of blending the support provided in cooperative audits. While in one model, the learning support can be delivered through eLearning, in another model face to face interventions may be necessary.
- While the new eLearning platform works well, it is quite resource intensive. It is necessary to develop capacity within the IDI team and within cooperation partners to administer the learning management system.
- It is necessary to engage with SAI Management not only at the beginning of a programme, but throughout the programme. The IDI also needs to find ways and means of involving SAI middle management in programme activities to facilitate greater sustainability of support provided.
- While the IDI has been taking measures to promote gender balance within its programmes, there is a need to find new ways of contributing to the gender agenda.
- Developing strong ties with regional secretariats and INTOSAI regions works

well for the benefit of both the IDI and the region. IDI workshops with INTOSAI regions have proved to be a good platform for inter-regional interaction as well as interaction between the regions and the IDI. Regional workshops with SAI management, where the new portfolio of programmes is discussed works well. The regional ties can be further strengthened by enhancing communication with the regions.

- Using SAI training facilities and broadening the base of host SAIs can lead to savings and increased outreach of IDI programmes.
- Having a diverse team with managers from the regions, managers technically qualified in ISSAIs and professional programme coordinators works well. The profile of the programme coordinators will be enhanced to include LMS administration.

- Documented policies help in streamlining procedures and better achievement of organisational goals. The policies need to be implemented, feedback obtained and updated on a regular basis.
- With reference to the INTOSAI-Donor Cooperation's phase 2 coming to an end in 2015, to ensure that the transition from one phase of the programme to the next is effective, it is important that the work on the Programme Document commence well in advance of the end of the previous period.

CORPORATE RISKS AND CONTROL MEASURES



CORPORATE RISKS AND CONTROL MEASURES

IDI has since 2014 maintained a Corporate Risk Register which is updated on a half yearly basis and presented to the IDI Board for approval in the semi-annual Board meetings. A simple system of risk analysis and weightage of the impact, probability and the control measure of the different risks help in monitoring each of the identified risks.

Risks relevant to the individual IDI Programmes are monitored and presented in appendix to this report along with the individual detailed programme reports.

During 2015, the individual programme risk profiles were aligned with the IDI Corporate Risk Register for monitoring the programme risks for the 2016-2018 Operational Plan. The risk register measures the inherent risk (product of impact and probability of a risk) and the residual risk (inherent risk multiplied by the control rating). During 2015, the scoring system was revised to enable better representation of the residual risk at a score lower than the inherent risk for each identified risk.

Risks were identified and monitored during 2015. They are classified in four areas:

- **DEVELOPMENTAL RISKS:** This category seeks to address risks related to sustainability of the results from IDI's initiatives, added value from these initiatives and the quality of deliverables. Focus is on greater engagement with stakeholders and the beneficiaries as part of control measures.
- **OPERATIONAL RISKS:** This area covers issues like resourcing, staff safety, staffing and internal controls. Emphasis is on transparency of operations, effective implementation of policies, and engagement with stakeholders.
- **REPUTATIONAL RISKS:** This includes risks emanating from stakeholder expectations and staff conduct. Proper communication and adherence to principles and guidelines is the key to controlling these risks.
- **NATURAL RISKS:** Risks like natural disasters are sought to be countered through adequate backup and support from professional service providers.

ANNEXES



ANNEXE 1: LIST OF SAIS, INTOSAI REGION, DAC STATUS, FRAGILE STATES AND PROGRAMME PARTICIPATION IN 2015

No.	SAI	INTOSAI REGION	DAC Classif. (2015)	ODA Eligible	Fragile states and economies 2015	Participants Country Representation															
						1. BI	2. ALBF	3. IT Audit	4. CBC	5. EFPA F	6. EE	7. SES	8. SFC	9. TOT Gulf	10. SPM R	11. SYL	12. BS	13. SDGs	14. RNC	15. SAI PMF	16. DT
1	Afghanistan	ASOSAI	LDC	Yes	Yes	N	N	Y	Y	N	N	Y	N	N	N	N	Y	N	N	Y	N
2	Albania	EUROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	Y	N
3	Algeria	ARABOSAI	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
4	Angola	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
5	Argentina	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N
6	Austria	EUROSAI	HI	No		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
7	Bahrain	ARABOSAI	HI	No		Y	N	N	N	N	N	N	N	Y	N	N	N	N	N	N	N
8	Bangladesh	ASOSAI	LDC	Yes	Yes	N	Y	Y	Y	N	N	Y	N	N	N	N	N	N	N	Y	N
9	Belize	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
10	Benin	CREFI AF	LDC	Yes		Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
11	Bhutan	ASOSAI	LDC	Yes		N	Y	N	Y	N	N	Y	N	N	N	N	N	N	N	Y	N
12	Bolivia	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
13	Bosnia and Herzegovina	EUROSAI	UMI	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
14	Botswana	AFROSAI-E	UMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N
15	Brazil	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
16	Bulgaria	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
17	Burkina Faso	CREFI AF	LDC	Yes		Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
18	Burundi	CREFI AF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
19	Cambodia	ASOSAI	LDC	Yes		N	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	N	N
20	Cameroon	CREFI AF	LMI	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
21	Cape Verde	CREFI AF	LMI	Yes		N	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
22	Cayman Islands	CAROSAI	HI	No		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
23	Central African Republic (CAR)	CREFI AF	LDC	Yes	Yes	N	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
24	Chad	CREFI AF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
25	Chile	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
26	China	ASOSAI	UMI	Yes		N	Y	Y	Y	N	N	Y	N	N	N	N	N	N	N	N	N
27	Colombia	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
28	Comoros	CREFI AF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
29	Congo, Republic of	CREFI AF	LMI	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
30	Congo, Democratic Republic of the (DRC)	CREFI AF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
31	Cook Islands	PASAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
32	Costa Rica	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
33	Côte d'Ivoire	CREFI AF	LMI	Yes	Yes	N	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
34	Cuba	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
35	Cyprus	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
36	Czech Republic	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
37	Djibouti	CREFI AF	LDC	Yes		Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
38	Dominican Republic	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N

39	Ecuador	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
40	Egypt	ARABOSAI	LMI	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
41	El Salvador	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
42	Eritrea	AFROSAI-E	LDC	Yes	Yes	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	Y	N
43	Estonia	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	Y	N	N	N	N
44	Fiji	PASAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
45	France	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
46	Gabon	CREFAF	UMI	Yes		Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
47	Georgia	EUROSAI	LMI	Yes		N	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
48	Ghana	AFROSAI-E	LMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
49	Guam	PASAI	HI	No		N	N	N	Y	N	N	N	N	N	N	Y	N	N	N	N	N
50	Guatemala	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
51	Guinea	CREFAF	LDC	Yes	Yes	N	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
52	Guinea-Bissau	CREFAF	LDC	Yes	Yes	N	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
53	Honduras	OLACEFS	LMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
54	Hungary	EUROSAI	HI	No		Y	N	N	N	N	N	N	Y	N	N	N	N	N	N	Y	N
55	Iceland	EUROSAI	HI	No		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
56	India	ASOSAI	LMI	Yes		Y	Y	Y	Y	N	Y	N	N	N	N	Y	N	N	N	N	N
57	Indonesia	ASOSAI	LMI	Yes		N	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	N	N
58	Iran (Islamic Republic of)	ASOSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N	N
59	Iraq	ARABOSAI	UMI	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
60	Kazakhstan	EUROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	Y	N
61	Kenya	AFROSAI-E	OLI	Yes	Yes	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N
62	Korea (Dem. Rep)	None	OLI	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
63	Korea (Republic of)	ASOSAI	HI	No		N	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
64	Kuwait	ARABOSAI	HI	No		Y	N	N	N	N	N	N	N	Y	N	N	N	N	N	N	N
65	Kyrgyzstan	ASOSAI	LMI	Yes		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	Y	N
66	Lao Peoples Democratic Republic	ASOSAI	LDC	Yes		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	Y	N
67	Latvia	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
68	Lebanon	ARABOSAI	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
69	Lesotho	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
70	Liberia	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	Y	N	N	N	N	Y	Y	N	N	N	Y	N
71	Libyan Arab Jamahiriya	ARABOSAI	UMI	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
72	Madagascar	CREFAF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
73	Malawi	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
74	Malaysia	ASOSAI	UMI	Yes		N	Y	Y	Y	N	N	Y	N	N	N	N	N	N	N	N	N
75	Maldives	ASOSAI	UMI	Yes		N	Y	Y	Y	N	N	Y	N	N	N	N	N	N	N	Y	N
76	Mali	CREFAF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
77	Marshall Islands	PASAI	UMI	Yes	Yes	N	N	N	Y	N	N	N	N	N	N	Y	N	N	N	N	N

78	Mauritania	ARABOSAI	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
79	Mauritius	AFROSAI-E	UMI	Yes		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
80	Mexico	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
81	Micronesia, Federal State of - Pohnpe	PASAI	LMI	Yes	Yes	N	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
82	Micronesia, Federal State of - Nationa	PASAI	LMI	Yes	Yes	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
83	Moldova	EUROSAI	LMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
84	Mongolia	ASOSAI	LMI	Yes		N	Y	Y	Y	N	N	Y	N	N	N	N	N	N	N	Y	N
85	Montserrat	CAROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
86	Morocco	ARABOSAI	LMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
87	Mozambique	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
88	Myanmar	ASOSAI	LDC	Yes	Yes	N	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	N	N
89	Namibia	AFROSAI-E	UMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
90	Nepal	ASOSAI	LDC	Yes	Yes	N	Y	Y	Y	N	N	Y	N	N	N	N	N	N	N	Y	N
91	Netherlands	EUROSAI	HI	No		N	N	N	N	N	N	N	Y	N	N	N	N	N	N	Y	N
92	Nicaragua	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
93	Niger	CREFAF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
94	Nigeria	AFROSAI-E	LMI	Yes	Yes	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
95	Norway	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
96	Oman	ARABOSAI	HI	No		Y	N	N	N	N	N	N	N	Y	N	N	N	N	N	Y	N
97	Pakistan	ASOSAI	LMI	Yes	Yes	N	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	N	N
98	Palestinian territories / West Bank & G	ARABOSAI	LMI	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
99	Panama	OLACEFS	UMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
100	Papua New Guinea	PASAI	LMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
101	Paraguay	OLACEFS	LMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
102	Peru	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
103	Philippines	ASOSAI	LMI	Yes		N	Y	Y	Y	N	N	Y	Y	N	N	Y	N	N	N	Y	N
104	Poland	EUROSAI	HI	No		N	N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
105	Puerto Rico	OLACEFS	HI	No		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
106	Qatar	ARABOSAI	HI	No		Y	N	N	N	N	N	N	N	Y	N	N	N	N	N	N	N
107	Saint Kitts and Nevis	CAROSAI	UMI	No		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
108	Samoa	PASAI	LMI	Yes		N	N	Y	Y	N	N	N	N	N	N	N	N	N	Y	N	N
109	Sao Tome and Principe	CREFAF	LDC	Yes		N	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
110	Saudi Arabia	ARABOSAI	HI	No		Y	N	N	N	N	N	N	N	Y	N	N	N	N	N	N	N
111	Senegal	CREFAF	LDC	Yes		Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	N	N
112	Serbia	EUROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	Y	N
113	Seychelles	AFROSAI-E	UMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
114	Sierra Leone	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	Y	N	N	N	N	N	Y	N	N	N	N	N
115	Slovakia	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
116	Slovenia	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
117	Solomon Islands	PASAI	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
118	Somalia	ARABOSAI	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	Y	N	N	N	N
119	South Africa	AFROSAI-E	UMI	Yes		Y	N	N	N	N	N	N	Y	N	N	Y	N	N	N	Y	N
120	South Sudan	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N

121	Spain	EUROSAI	HI	No		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
122	Sri Lanka	ASOSAI	LMI	Yes	Yes	N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N	N
123	Sudan	ARABOSAI	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
124	Suriname	CAROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N	N	Y	N	N	N	N	N
125	Swaziland	AFROSAI-E	LMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
126	Sweden	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
127	Syrian Arab Republic	ARABOSAI	LMI	Yes	Yes	Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
128	Tanzania (United Republic)	AFROSAI-E	LDC	Yes		N	N	N	N	Y	N	N	N	N	N	N	N	N	N	Y	N
129	Thailand	ASOSAI	UMI	Yes		N	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	N	N
130	Timor-Leste	None	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
131	Togo	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	Y	Y	N	N	N	N	N	N	Y	N
132	Tonga	PASAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
133	Trinidad and Tobago	CAROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	Y	N	N	N	N	N
134	Tunisia	ARABOSAI	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
135	Turkey	EUROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	Y	N
136	Tuvalu	PASAI	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
137	Uganda	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
138	Ukraine	EUROSAI	LMI	Yes		N	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
139	United Kingdom	EUROSAI	HI	No		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
140	United States of America	None	HI	No		N	N	N	N	N	N	N	N	N	N	Y	N	N	N	N	N
141	Uruguay	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
142	Venezuela	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y	N
143	Viet Nam	ASOSAI	LMI	Yes		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	Y	N
144	Zambia	AFROSAI-E	LDC	Yes		N	Y	Y	N	Y	N	N	N	N	N	N	N	N	N	Y	N
145	Zimbabwe	AFROSAI-E	OLI	Yes	Yes	N	Y	Y	N	N	N	N	N	N	N	Y	N	N	Y	Y	N
	AFROSAI-E	AFROSAI-E				N	N	N	N	Y	N	Y	Y	N	N	Y	N	N	N	Y	N
	ARABOSAI	ARABOSAI				N	N	N	N	N	N	Y	Y	N	N	N	N	N	Y	N	N
	ASOSAI	ASOSAI				N	N	N	N	N	N	Y	Y	N	N	Y	N	N	Y	N	N
	CAROSAI	CAROSAI				N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
	CREFIAF	CREFIAF				N	N	N	N	N	N	Y	Y	N	N	Y	N	N	N	N	N
	EUROSAI	EUROSAI				N	N	N	N	N	N	Y	Y	N	N	Y	N	N	Y	N	N
	OLACEFS	OLACEFS				N	N	N	N	N	N	Y	Y	N	N	Y	N	N	Y	N	N
	PASAI	PASAI				N	N	N	N	N	N	Y	Y	N	N	N	N	N	Y	Y	N
	Others					N	N	N	N	Y	N	Y	Y	N	N	Y	N	N	Y	Y	Y

ANNEXE 2: PROGRAMME-WISE PARTICIPANTS AND RESOURCE PERSONS IN 2015

No. Programme Name			Actual Participants								Resource Team								Total no repeated Resource Team	PARTICIPANTS AND RESOURCE PERSONS NO REPEATED 2015	
			PARTICIPANTS (NOT REPEATED)						Top Management		IDI Certified People		Others		NO REPEATED						
			Male	Female	Total actual	NR Male	NR Female	Total no repeated	Male	Female	Male	Female	Male	Female	NR Male	NR Female					
Short Prog Name	Language		Male	Female	Total actual	NR Male	NR Female	Total no repeated	Male	Female	Male	Female	Male	Female	NR Male	NR Female	Team	Total male	Total female		
1	3i Programme Phases I and II	3i	M	435	253	688	131	106	237	12	10	34	33	18	28	32	35	67	163	141	
2	Audit of Lending and Borrowing Frameworks	ALBF	M	53	56	109	41	40	81	1	1	2	1	4	2	4	2	6	45	42	
3	IT Audit Programme	IT Audit	SL	49	38	87	49	38	87	1	0	0	0	6	1	4	1	5	53	39	
4	CBC Support Programme	CBC	M	37	46	83	37	46	83	0	0	10	8	3	8	7	8	15	44	54	
5	Audit of Ext. Aided Projects in Agric. and Food Security	EFPAF	SL	11	5	16	11	5	16	3	2	2	0	3	2	5	2	7	16	7	
6	Enhancing eLearning Capacity	EE	M	38	13	51	38	13	51	0	0	4	2	2	9	5	7	12	43	20	
7	SAI Engaging with Stakeholders*	SES	M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	SAI Fighting Corruption*	SFC	M	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9	ToT for Gulf States	TOT GS	SL	25	5	30	25	5	30	0	0	5	1	0	0	5	1	6	30	6	
10	SAI Strategy, Perf. Meas. and Reporting	SPMR	M	4	1	5	4	1	5	0	1	0	0	1	1	1	1	2	5	2	
11	SAI Young Leaders	SYL	SL	25	20	45	16	16	32	9	8	2	3	0	0	0	0	0	16	16	
12	Bilateral Support	BS	SL	51	5	56	30	3	33	2	0	8	3	0	0	5	2	7	35	5	
13	Auditing SDGs**	SDGs	SL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Strengthening INTOSAI regions	RNC	SL	90	29	119	90	29	119	55	11	1	0	3	1	4	0	4	94	29	
15	SAI PMF	SAI PMF	M	169	136	305	169	136	305	2	1	14	8	0	0	11	6	17	180	142	
16	Donor Training Meetings	DT	SL	16	11	27	16	11	27	0	0	0	1	1	0	1	1	2	17	12	
Total 2015			8 M	1003	618	1621	657	449	1106	85	34	82	60	41	52	84	66	150	741	515	

* Cooperation Meetings incl. in Strengthening INTOSAI Regions

** SDGs Programme - Community of practice was launched in 2015

SL - Single Language

M - Multilingual

ANNEX 3: 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 data²⁰, The International Budget Partnership’s Open Budget Survey²¹, the annual IDI Performance and Accountability Reports, INTOSAI-Donor Cooperation reports, Global Call for Proposals’ consolidated results, results from Internal/External evaluations at the IDI, SAI Capacity Development Database and a monitoring sample²².

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 SAIs’ performance and results.

²⁰ 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.

²¹ 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.

²² 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.

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. Results for 2015 have been updated where applicable.

SAI Outcome Indicator: SO1	Baseline 2014 ²³	Target 2017
Percentage of SAIs in developing countries that issue ²⁴ 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 = % 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 ²⁵	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:	

²³ 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.

²⁴ Refers to the issuing of the audit reports by the SAI to the Parliament or other recipients determined by law.

²⁵ ISSAI 20, 30 and 40, as ISSAI 10 is not a SAI decision

	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
• Transparency and accountability (ISSAI 20) a. Publication of audit reports ²⁶ 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
• 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
• Quality Control (ISSAI 40) 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)

²⁶ SAIS that publish at least 80% of their completed audit reports

		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:	
	Source: Monitoring Sample – first question	Source: Monitoring Sample
2. % of SAIs that have undertaken an assessment of their compliance with the ISSAIs 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 SAIs).
3. % of SAIs 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	Finance 25% Compliance 25% Performance 25%
	No source of data available	
	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 SAIs that have generally implemented the ISSAIs, 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 SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: <ul style="list-style-type: none"> Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities 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 	Financial audit: LDC + OLI = 69 % LMI = 69 % UMI = 66% Compliance audit: LDC + OLI = 57 % LMI = 64% UMI = 59% Performance audit: LDC + OLI = 38 % LMI = 44% UMI = 55%	Financial audit: LDC + OLI = 72 % LMI = 72 % UMI = 69% 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:	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%

Effective SAI capacity development programmes		Achieved:	94%		
		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. One (Donor Training) out of 16 programmes delivered by the IDI during 2015 did not meet the criteria. For all other programmes the status reporting has been done with respect to the programme components designed, developed and delivered during 2015.			
		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:	a) 100% b) 100% c) 100%		
		Comment: Baselines are not available as none of the IDI Programmes have been evaluated in 2014. 2015 achievement based on the post programme evaluations of the 3i Programme and the INTOSAI Donor Cooperation.			
		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 ²⁷ SAI PMF in the past 3 years.	SAIs: a) 52 b) 40 c) 49 d) NA ²⁸ e) NA f) NA g) 44 h) 52 i)NA ²⁹ 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 ³⁰ d) Donor staff understanding of working with SAIs e) Total (All IDI Programmes)	Male & Female a) 52 & 71 b) 146&74 c) NA ³¹ d) NA ³² e) 386&123	Male & Female a) 136 & 88 b) 231 & 159 c) NA d) 25 & 25 e) 392&272	Male & Female a) 175 & 119 b) 336&264 c) NA d) 40 & 40 e) 551&423	Male & Female a) 175 & 139 b) 476 & 404 c) NA d) 60 & 60 e) 711&603	

²⁷ Embedded in organisational level policy and/or guidance or disseminated across organisation and staff is encouraged to use

²⁸ Developed in 2014

²⁹ Developed in late 2013

³⁰ Certification of PDA Champions has been removed from the programme results framework. 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.

³¹ Programme launched in 2013

³² Programme launched in 2014

		Achieved:	Male & Female a) 115 & 150 b) 536 & 305 c) NA d) 28 & 20 e) 679 & 475	Male & Female	Male & Female
		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 ³³ benefiting from IDI support during last three years to: a) Strategic plan development ³⁴ b) Accessing external funding ³⁵ c) Capacity development programmes d) Development of e-learning capacity	a) 2 b) NA ³⁶ 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 SAls <ul style="list-style-type: none">Increased support	Moving three year average annual financial support for the benefit of SAls in ODA eligible countries	US \$55 million	US \$60 million	US \$65 million	US \$70 million
		Achieved:	US\$68 million		
		Source: IDI calculations extracted from SAI Capacity Development Database			
	IDI Outcome Indicator: I4.2	Baseline 2014	Target 2015	Target 2016	Target 2017

³³ Including AFROSAI, AFROSAI-E and CREFIAF

³⁴ 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

³⁵ Successful in terms of funding being arranged through Global Call for Proposals or otherwise

³⁶ Premature in terms of both GCP 2011 and GCP 2013

<ul style="list-style-type: none"> • Better allocative efficiency of support • Better coordination and alignment • SAI-led strategies • More informed donor engagement with SAs • 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:	53%		
		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			



Performance & Accountability **REPORT 2015**

INTOSAI DEVELOPMENT INITIATIVE

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