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ACRONYMS



Acronyms

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ALBF	Audit of Lending and Borrowing Frameworks
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CCAF	Canadian Comprehensive Audit Foundation
CReCER	Accounting & Accountability for Regional Economic Growth
CREFIAP	African Organization of French speaking Supreme Audit Institutions
DANIDA	Ministry of Foreign Affairs, Denmark
DFATD	Department for Foreign Affairs, Trade and Development, Canada
DFID	Department for International Development UK
EUROSAI	European Organization of Supreme Audit Institutions
FAC	INTOSAI Finance and Administration Committee
FAS	INTOSAI Financial Audit Subcommittee
GCP	Global Call for Proposals
GIZ	German Agency for International Cooperation
GTANIA	OLACEFS Working Group on Implementation of ISSAIs (Spanish Acronym)
HI	High Income Countries
HR(M)	Human resource Management
iCATS	ISSAI Compliance Assessment Tools
ICGFM	International Consortium on Governmental Financial Management
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
ISSAI	International Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
KSC	INTOSAI Knowledge Sharing Committee
LDC	Least Developed Countries
LMI	Low Middle Income Countries
MFA	Ministry of Foreign Affairs
MOU	Memorandum of Understanding
MOSAIC	MoU to Strengthen Accountancy and Improve Collaboration
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OAGN	Office of the Auditor General of Norway
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
(O)LI	Other Low Income Countries
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PDA	Public Debt Audit
PEFA	Public Expenditure and Financial Accountability
PSC	INTOSAI Professional Standards Committee
RBAFA	Risk Based Approach to Financial Audit
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SECO	State Secretariat for Economic Affairs, Switzerland
SIDA	Swedish International Development Cooperation
ToT	Train the Trainer
UN	United Nations
UNCTAD	United Nations Conference on Trade and Development
UNITAR	United Nations Institute for Training and Research
USAID	US Agency for International Development
WB	World Bank
WGEA	INTOSAI Working Group on Environmental Auditing
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

FROM THE DIRECTOR GENERAL'S DESK



From the Director General's desk



Einar J. Gørrissen
Director General

The 2014-2018 Strategic Plan has maintained the strong focus of the IDI as an organization that serves more than 140 SAIs of developing countries that form part of INTOSAI by providing needs based, sustainable and effective capacity development support using a client centred approach. At the same time, the plan has introduced a number of changes to the way the IDI works, hereunder an increased focus on supporting SAI institutional capacity development in addition to professional staff and organizational capacity, a new mandate to provide bilateral support and work on a cost recovery basis on a limited scale, and an improved system for measuring and reporting on the results of our work. The Strategic Plan has also been important in explicitly recognizing the dual role of the IDI as a provider of capacity development

support and secretariat for the INTOSAI-Donor Cooperation, as well as the contribution the IDI makes across the four INTOSAI goal areas.

The Strategic Plan is complemented by multi-year IDI Operational Plans (2014-2015 and 2016-2018) and Annual IDI Performance and Accountability Reports. This Performance and Accountability Report demonstrates that strong progress has been made in 2014 and that the IDI is well on track to meet the targets in the 2014-2015 Operational Plan. 122 developing country SAIs and more than 1100 SAI staff have participated in the IDI capacity development programmes in 2014 that have been carried out in cooperation with the INTOSAI regions, various INTOSAI Committees and Working Groups as well as other partners. The first bilateral SAI support initiatives have been completed and there have been strong progress in the work undertaken under the auspices of the INTOSAI-Donor Cooperation. There have been major developments also within the IDI, where a completely new management group has been appointed, a number of policy documents have been developed and a governance review has been initiated.

One of the key activities carried out in 2014 has been the conduct of the IDI Global Survey on the performance and needs of SAIs. A 2014 Global SAI Stocktaking report is currently being compiled and will be published in early 2015. Importantly, the report indicates that the performance of developing country SAIs overall continues to improve. While this is a positive

development, the report also demonstrates that there still is substantial need for enhanced SAI capacity development support and that considerable efforts still are necessary in terms of enhancing SAI performance and capacity, hereunder in core areas such as implementation of the ISSAIs and ensuring SAI independence, which are crucial for credible and high quality public sector audits. The IDI remains committed to support the SAI community in enhancing their performance, professionalism and independence going forward, and has in 2014, based on the results of the survey and in close cooperation with the INTOSAI regions decided on seven priority areas for capacity development support over the Strategic Planning period. They come in addition to the current portfolio of programmes and are as follows:

- Support for implementing ISSAIs
- SAI-Stakeholder Relations
- Enhancing SAIs role in countering Fraud and Corruption
- Enhancing eLearning capacity
- SAI Young Leadership Programme
- Supporting Institutional Capacity Development (including SAI independence)
- SAI Strategy, Performance & Reporting

Implementation of the first five initiatives will commence in 2015, with others to follow in 2016.

The ability of the IDI to deliver the current level of sustainable and needs based support is a result of the substantial in-kind support being provided from within the INTOSAI community, and the availability of long term and predictable support from development partners. The work of the IDI would not have been possible without this support, and it is key to the continued efforts to enhance the performance and impact of SAIs in developing countries.

2014 PERFORMANCE HIGHLIGHTS



2014 Performance Highlights

IDI Outreach

- Support provided to 150 SAIs across all INTOSAI regions, hereunder 122 SAIs in developing countries¹ and 47 SAIs in fragile² states. Outreach target of 119 SAIs met³.
- Programmes delivered in Arabic, French, English and Spanish. 44% delivered in multiple languages. Slightly below target of 50%.
- Staff from 14 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

- IDI achieved 95% of its planned programme outcomes (IDI outcomes).
- 88% programmes were delivered as per IDI's service delivery model.
- No programmes exceeded the budget by more than 10%.
- IDI programmes benefited 1175 participants. Target of 845 participants exceeded.
- 41 % women participants in programmes. Target of 44% not achieved. Gender balance of 51% women in use of resource persons.
- IDI met target of six certification programmes and certified 444 SAI staff in 2014.

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

5 Assessment of compliance with the standards

6 See IDI Results Framework SO 5(Annexe 3)

- IDI provided support for organizational capacity development to 143 SAI teams in 81 SAIs. Substantially exceeded the target of 58 SAIs.
- IDI provided bilateral support to the SAIs of Iraq and Haiti.
- Programme on Audit of externally aided projects in agriculture and food security sector was put on hold due to the Ebola outbreak.
- 21 SAIs commenced SAI PMF pilot assessments, supported by a global network of over 550 trained SAI PMF assessors.
- Seven focus areas for IDI support identified.

Global Public Goods used by Stakeholders

- ISSAI Implementation Handbook for Compliance audit developed, three iCATs updated to include level 3 ISSAIs and HRM guidance for CREFIAF customised.
- Dissemination and use of Level 2, new Level 3 & 4 financial, performance and compliance audit ISSAIs as well as CBC guidance on HRM, SAI stakeholder relations and cooperative audits facilitated.
- 3i products, PDA guidance and IT audit guidance used by participating SAIs.
- 7142 copies of iCATs in Arabic, Spanish and English and 5466 copies of ISSAI Implementation Handbooks in English and Spanish downloaded.
- The 2014 Global SAI Stocktaking report on SAI performance, capacities and needs to be published in the first quarter of 2015.

Stronger regional bodies, networks and communities

- 201 IDI-PSC certified ISSAI facilitators for the English speaking regions and 12 ISSAI mentors are now available to support INTOSAI regions and SAIs in implementing ISSAIs. Exceeded target.
- 36 training specialists certified for ARABOSAI. Target exceeded.
- 324 SAI PMF assessors trained in 2014. Target exceeded.
- Support to ASOSAI in developing its strategic plan 2016-2021.
- Planning and prioritization workshop with INTOSAI regions held for the first time.
- Cooperation with all INTOSAI regions in design, development and delivery of capacity development programmes.
- 3i communities of practice continued and web based community for SAI PMF launched.

Scaled up and more effective support to SAIs

- SAI Capacity Development Fund established with a US \$5 million commitment from SECO, Switzerland.
- 47 Concept Notes received and reviewed under the 2013 Global Call for Proposals, with interest

expressed in more than half of these.

- Training for donors on Working with SAIs launched and delivered three times.
- Enhancement of coordination of SAI capacity development support continued through the hosting of the SAI Capacity Development Database.
- Served as focal point for INTOSAI cooperation with the broader development community, particularly the Effective Institutions Platform.
- External Evaluation of the INTOSAI-Donor Cooperation commissioned and launched.

Knowledge Sharing and Partnerships

- Partnered with INTOSAI bodies under all INTOSAI goal areas – PSC, CBC, KSC and FAC.
- Partnered with all INTOSAI regions (and sub-regions of AFROSAI-E and CREFIAF).
- Served as secretariat of the INTOSAI- Donor Cooperation.
- Participated and contributed in 35 meetings held by INTOSAI, regions and other stakeholders.

IDI Development

- IDI Performance Measurement system to report on performance indicators developed.
- IDI Procurement Policy developed and approved.
- IDI Governance Review in progress.
- IDI Internal Control System documented.
- IDI Corporate Risk Register maintained.
- Greener IDI continued to strengthen IDI's environmental profile.
- New management team recruited.
- eLearning portal and Learning Management System (LMS) being developed in-house.
- Planning, monitoring and reporting system developed in-house.
- Review of IDI's employee handbook and Capacity Development Handbook commenced.

Resourcing of the IDI

- IDI received NOK 58 million in donor funding (NOK 48 million in 2013).
- New contract agreed with SIDA (Sweden). MFA, France on board as a Donor for the INTOSAI-Donor Cooperation (from 2015).
- From 2015 the IDI will receive core funding from the Norwegian Parliament through the OAGN, instead of funding from NORAD.
- High level of in kind contribution from SAIs and regions in terms of resource persons. Calculated at 27% of funding for 3i Programme. Funded staff secondments from SAIs, Brazil and Norway..
- New system of accounting for expenses implemented.

KEY PERFORMANCE RESULTS



Key Performance Results

2014 was the first year of the implementation of IDI's strategic plan 2014-2018. The IDI focused its operations in 2014 on achieving 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.

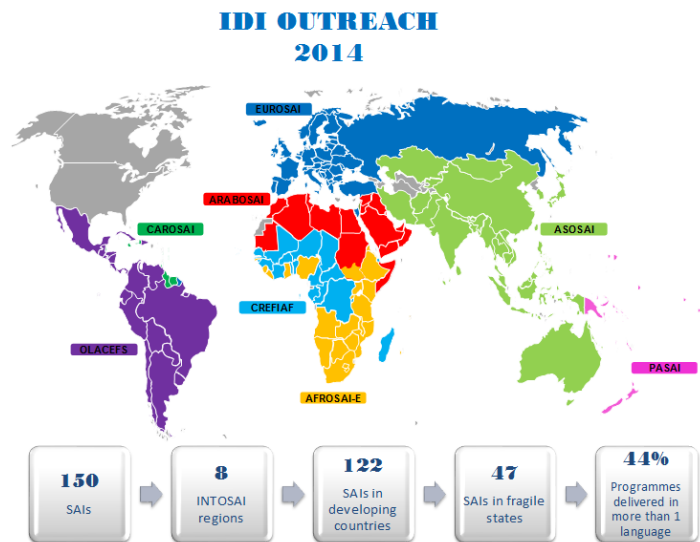
This section highlights the IDI's performance against its stated outcomes as well as SAI outcomes. A detailed report on outcomes & outputs achieved in 2014 is included as an appendix to the report. Besides reporting on performance against planned outcomes and outputs, this section also highlights other 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 2014, the IDI provided capacity development support to

150 SAIs⁷. These included SAIs in 122 developing countries including 42 in Least Developed Countries. In doing so the IDI met its outreach targets⁸ of 119 SAIs from developing countries.

The work of the IDI also benefits SAIs in developed countries, who have access to IDI's global public goods and knowledge sharing services. 28 developed country SAIs also participated in IDI capacity development interventions in 2014. Please refer to Annex 1 for








details.

SAIs in fragile states - The IDI programmes included 47 SAIs in fragile states which compares favourably with the target of 40 SAIs. This includes SAIs of countries such as Haiti, Iraq, Somalia, Nepal, Palestine, South Sudan to name a few. Bilateral support was provided to the SAIs of Haiti and Iraq.

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 2014			
	Target	Achieved	
SAIs in developing countries	119	122	
SAIs in fragile states	40	47	
Bilateral support	2	2	
Regional coverage	All	All	
Multi lingual programmes	50%	44%	

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 2014. These included staff from the World Bank, African and Inter-American Development Banks, CCAF, Irish Aid, GIZ, DFID, DANIDA, SECO, DFATD Canada, Austrian Development Cooperation, IFAD and USAID as well as consultants. IDI also presented different aspects of SAI capacity development in international events, including conferences such as ICGFM, CRECER, United Nations Public Service Forum, Asian Development Bank- World Bank - Confederation of Asian and Pacific Accountants Forum, MOSAIC Steering Committee and OECD events.

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 2014.

Languages- The IDI worked in Arabic, French, English and Spanish in 2014. While four programmes were delivered in more than one languages, three were delivered only in English and two only in Arabic. With 44% programmes delivered in multiple languages and more multiple language programmes in the pipeline

the IDI is hopeful of achieving its target of 50% 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 has been engaged in determining baselines for each SAI outcome. In doing so the IDI has used a number of data sources i.e. IDI Global Survey 2014, PEFA data, Open Budget Index data, 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 and an explanation on the source of information and the methodology used

To give a better sense of progress on implementation of ISSAIs, indicators SO3 and SO 4 have been broken down into a number of sub indicators that provide information on the stages in the process of ISSAI implementation. The process of collecting data to form realistic baselines for these two indicators proved to be challenging as the understanding of 'implementation' varies across SAIs. The IDI also does not have access to a substantial body of

independent evidence based data on ISSAI implementation. Baseline data was collected through a variety of sources as described in Annexe 3.

The collected data showed that 68% SAIs⁹ 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 through appropriate means within six months of completed audit

While 83% SAIs have decided to adopt the Level 2 ISSAIs only 20% have carried out assessments on their compliance with the standards. The implementation of Level 2 ISSAIs in practice ranges from 7% to 12%.

100% of SAIs in the monitoring sample¹⁰ have decided to adopt Financial Audit ISSAIs and 17% have carried out assessments of compliance with the standards.

90% of SAIs in the monitoring sample have decided to adopt Performance Audit ISSAIs and 15 % have carried out assessments of compliance with the standards.

For Compliance Audit ISSAIs, 97% of SAIs in the monitoring sample have decided to adopt and 15% have carried out assessments of compliance with the standards.

⁹ SAIs in developing countries considered across this section unless otherwise stated

¹⁰ 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.

The audit coverage criteria in the results framework were met by 68% of SAIs for financial audit, 60% SAIs for compliance audit, 46% SAIs for performance audit.

The IDI's capacity development programmes contribute to achievement of envisaged SAI outcomes. It is however important to note that there are multiple factors that impact SAI performance.

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

The IDI Strategic Plan aims to deliver effective SAI capacity development programmes that follow the IDI's service delivery model, substantially achieve IDI outcomes and are delivered to time and budget.

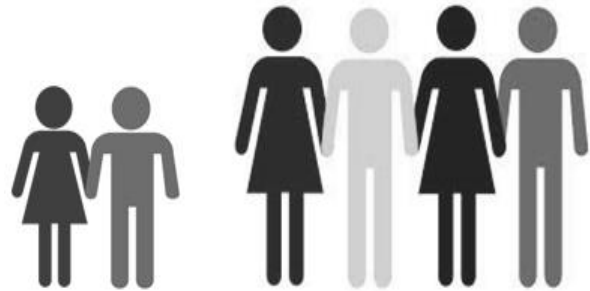
In 2014 IDI delivered nine capacity development programmes. Most were continued from 2012 and 2013. All programmes delivered are needs based and have been designed after thorough consultation with a number of partners and stakeholders.

SAI leadership's commitment and agreement on roles and responsibilities have been a part of seven programmes. All programmes involve SAI staff and regional resource persons in design, development and delivery of the programme. The programmes in 2014 have covered professional staff development and organizational capacity development aspects of capacity development. The IDI is currently in the process of planning a comprehensive programme to support SAIs in their institutional capacity development efforts as well, with a focus on SAI independence. None of the programmes exceed revised budgets for 2014 by more than 10%. The IDI had planned to support seven SAIs in AFROSAI-E region in auditing externally aided projects in agriculture and food security sector. In consultation with all stakeholders, this programme has been put on a hold due to Ebola outbreak in some of the key beneficiary SAIs in West Africa. The IDI is monitoring developments, and hopes to restart the programme in the course of 2015.

Three capacity development programmes i.e. 3i Programme, Audit of Lending and Borrowing Frameworks and IT Audit have a blend of eLearning interventions with face to face sessions to support the audit process. The IDI has now introduced an eLearning component as a part of its support for all cooperative or pilot audits. With the launching of IDI's own eLearning platform in 2015, the IDI hopes to move to a blended approach in most of its capacity development programmes.

In 2014, the IDI met its planned outputs of developing an ecourse in 'Implementing Compliance audit ISSAIs' and adapting three

ecourses and one workshop courseware for ISSAI certification programme in Spanish. In addition to these the IDI also developed iCAT review workshop material in English, 3i Management workshop material in Arabic, French and Spanish. Resource material to



support SAIs in planning, conducting and reporting on cooperative audits on revenue, extractive industries, audit of externally aided projects and public debt audit have been developed.

As evident from the detailed programme reports in the appendix, 95% of programme outcomes were achieved and 88% of programmes were delivered as per the IDI Service Delivery Model.

The IDI programmes delivered are not only partnerships with relevant INTOSAI regions, INTOSAI Working Groups and Committees – but they are partnerships with a much wider set of stakeholders and most importantly with participating SAIs e.g. the Programme on Audit of Lending and Borrowing Frameworks is a partnership with INTOSAI Working Group on Public Debt, UNCTAD, UNITAR, MFA Norway, relevant regions and 24 participating SAIs. A detailed report on the IDI performance against the IDI outcome indicators IO 1.1. and 1.2 is placed at Annex 3. Performance in respect of specific IDI programmes have been analysed in the appendix to this report.

Developing the IDI Capacity Development Portfolio 2014-2018

In 2014 the IDI went through a detailed exercise of selecting its future priority areas. The Global Survey, use of prioritization matrix, consultation with internal and external stakeholders and a planning prioritization workshop with INTOSAI regions confirmed seven priority areas for the IDI. These programmes were approved by the IDI Board in November 2014.



IDI has planned to launch five new programmes during 2014-2015. These include the programme on Enhancing eLearning Capacity, Enhancing SAI's role in countering Fraud and Corruption, SAI- Stakeholder Relations, Supporting Institutional Capacity Development and SAI Young Leaders Programme. In addition the second phase of 3i Programme in English is planned for 2016 under support for Implementing ISSAIs (including Certification) Programme on SAI Strategy, Performance and Reporting will also be taken up in 2016 for the remainder of the Strategic Plan period.

IDI also worked towards drawing assurance and learning on the programme results delivered by it. An external evaluation was commissioned for

the 3i Programme while the IDI-CBC support programme was subject to an internal interim review. An improved procedure for monitoring programme outputs was developed in house during 2014. The IDI has recruited an Evaluation Manager and a Manager eLearning & Web Solutions to strengthen its capacity to carry out programme evaluation, strengthen its results framework and develop in house capacity to deploy blended learning solutions.

Professional Staff Capacity Development

The number of participants in the IDI programmes increased from 802 in 2013 to 1175 in 2014, a substantial increase over 2013 and exceeds the target of 845 participants. The largest number of participants were covered by the 3i programme (376) and the SAI PMF training (324). The number of resource persons used by the IDI also went up from 83 in 2013 to 113 in 2014. Once again, the largest number of resource persons was used in the 3i Programme (46) and SAI PMF training (22). 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 encouraging participation of women. As against targeted 44% women participation, the IDI was able to secure 41 % women participation in its programmes in 2014. While gender balance can be encouraged in certain interventions like certification programmes that involve selection procedures, in case of other interventions like 3i Management Workshops, where Heads of SAIs are invited to



participate, such balance cannot be insisted upon.

The IDI has been successful in achieving a gender balance in case of the resource persons engaged in its programmes. In 2014 the IDI programmes used 51% women resource persons. This was the same as in 2013.

Enhancing the capacity of SAI Leadership

99 persons (79 men and 20 women) from SAI top

99 top & senior managers

management participated in the IDI capacity development programmes in 2014. 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. In the 2014 IDI Global Survey, SAIs also identified strong leadership as one of the key success factors for SAI development. With a view to help foster the next generation of SAI leaders, the IDI plans to organise an international symposium on SAI leadership to share thoughts on leadership development and challenges faced by SAI

leaders to feed into the design of the young leadership programme which will be launched in 2016.

IDI Certification Programmes

444 SAI staff certified

In 2014, the IDI certified 444 (324 SAI PMF, 36 TOT

ARABOSAI, 84 ISSAI facilitators) participants through six certification programmes. The first round of ISSAI Certification Programmes on Financial, Performance and Compliance Audit was completed in 2014 with the certification of 84 ISSAI facilitators in the English speaking regions. With this the IDI put in place a pool of 201 ISSAI facilitators and 12 ISSAI mentors, exceeding its planned target of 180 ISSAI facilitators for English speaking regions. The ISSAI certification programmes are blended programmes of 15 weeks duration. The first round of these three certification programmes has been launched in Spanish as well. With 61 participants from 18 SAIs in OLACEFS participating in these programmes, the IDI is on track to meet its targeted number of ISSAI facilitators for 2015. The certification programmes in Arabic and French are planned to be launched in 2015.

324 SAI PMF assessors were trained through one week workshops in 2014. With this the total pool of SAI assessor available for carrying out SAI PMF assessments is more than 550.

IDI's Certification Programme for Training Specialists continue to be in high demand. In 2014 the IDI certified 36 SAI staff in ARABOSAI as IDI training specialists.

As a part of its endeavour to strengthen its certification programmes, the IDI will in 2015 look to document its certification policy and add elements like a competency framework, evaluations and continuous professional education to some of its comprehensive certification programmes.

As mandated by the IDI Board, the IDI has been actively involved in the development of a whitepaper on 'Professional Development in INTOSAI' under the leadership of SAI South Africa as Chair of the CBC. The whitepaper developed suggests a key role for the IDI in the design, development and piloting of an INTOSAI certification. The INTOSAI Governing Board endorsed that the group conducts further research on the topic of certification at auditor and SAI level to consolidate efforts for SAI assessments to evaluate institutional structures, processes and tools in support of increased professionalization of SAIs.

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.

The IDI provided organizational capacity development support to 143 SAI teams from 81 SAIs by facilitating cooperative /pilot audits, providing support to develop communications strategies, HR strategies, and review of iCATs and development of ISSAI implementation strategies. The support provided exceeded the planned support to 58 SAIs.

A total of 91 SAI audit teams (40 IT audit teams, 24 public debt audit teams (English and Spanish), 6 revenue audit teams in CAROSAI, 7 extractives industries audit teams in AFROSAI-E, 6 teams auditing externally aided projects and 8 teams auditing public debt in PASAI (English) were provided such support through audit planning or audit review meetings in 2014.

10 SAIs in CREFIAF (French) were supported in developing their HRM strategies and six SAIs were supported in developing communications strategies.

36 SAIs in ASOSAI, CAROSAI and PASAI were supported in conducting iCATs through iCAT review workshops.

Besides developing professional staff capacity, support for conducting audits also helps in developing SAI's organizational capacity to conduct audits as per standards in emerging topics of public interest. All SAIs that were supported in conducting audits have given a commitment to issue audit reports based on the audit. Providing guidance that can be adapted and adopted at SAI level is also another way of building organizational capacity. We will look at IDI's achievements in this area when we discuss the next IDI outcome on use of global public goods.









The pilot phase of the SAI PMF roll-out continued, with 21 SAIs commencing pilot assessments

Bilateral Support to SAIs Bilateral support was provided to SAI Iraq by helping them develop a learning plan for the capacity development of the SAI. Support was also provided for SAI PMF training for SAI Haiti. Dialogue is also ongoing with Norad about bilateral support to the SAIs of Somalia and Afghanistan as well as targeted support to SAI Liberia and Sierra Leone on the audit of government response in wake of the Ebola pandemic.

Institutional Capacity Development of SAIs has been identified as a key area for capacity development as per the 2014 IDI Global Survey and a programme on supporting SAIs in institutional capacity development will be launched in 2015.

IDI Programme Evaluations An interim evaluation of the IDI-CBC support programme was done in 2014 and an independent evaluation of the first phase of 3i Programme was initiated as per plan in 2014.

Programme evaluations for the MDP Programme and the Strategic Planning Programme in CREFIAF have been postponed to 2015 and will be done in house by IDI's Evaluations Manager.

Performance Dashboard Effective Capacity Development Programmes 2014			
	Target	Achieved	
Programmes delivered as per IDI Service delivery model	-	88%	
Programme expenditure did not exceed the final budget by more than 10%	-	All programmes	
Participants	845	1175	
Gender balance (Women participation)	44%	41%	
ISSAI facilitators (English)	180	201	
Organisational Support	58 SAIs	143 SAI teams 81 SAIs	
Bilateral Support	2 SAIs	2 SAIs	
Programme Evaluations	2 programmes	0	

Global Public Goods used by stakeholders

Global Public Goods developed and disseminated – Through its capacity development interventions the IDI both contributes to the development of global public goods that are available to the SAI community and other stakeholders, and to the dissemination and implementation of the various standards and guidance material developed by INTOSAI and the INTOSAI regions. In 2014, the IDI developed

- ISSAI Implementation Handbook for Compliance Audit

- HRM Handbook for SAls in CREFIAF
- 2014 Global SAI Stocktaking Report
(will be launched in first quarter of 2015)

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, SAI PMF and Cooperative Audits in different INTOSAI regions.

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.

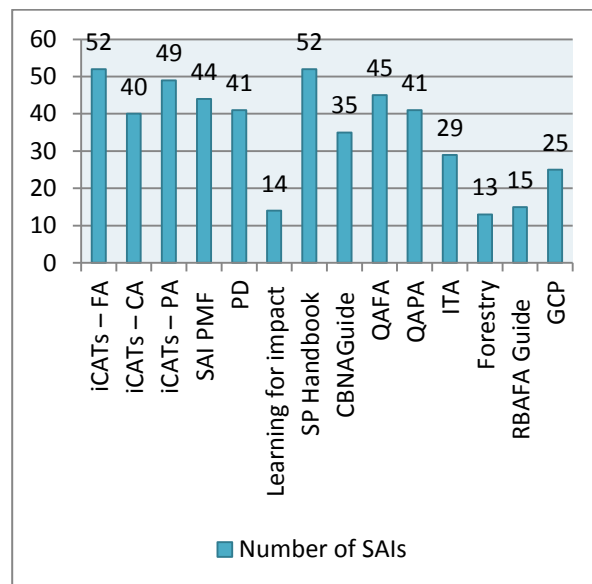
CBC Guidance on HRM, Increasing the Impact of Audit Reports, Strategic Considerations in Implementing ISSAIs and Guidance on Cooperative Audits were disseminated through the IDI-CBC cooperation programme and 3i Programme

Public Debt Audit – the ISSAIs developed by WGPB and UN principles on responsible borrowing and lending are being disseminated through IDI's programme on Audit of Lending and Borrowing frameworks to 24 SAls.

IT Audit – IDI - WGITA IT Audit Handbook is being used by 40 SAls in conducting IT audits in 2014-2015.

Besides the use of IDI's global public goods in IDI programmes, results from the 2014 IDI Global Survey show that these goods are being used by other SAls which have not participated

in the IDI programmes. The number of SAls using the different global public goods during the last three years(Global Survey data) is given in the following chart:



The IDI carried out updating and maintenance work on the financial, performance and compliance audit iCATs in 2014 to incorporate level 3 requirements. iCATs have been translated into Spanish, Arabic and French (French completed in January 2015) and are available on 3i Community portal. A total of 7142 downloads of iCATs (of English, Arabic and Spanish versions) have been recorded as on date (15 Feb 2015).

ISSAI Implementation Handbooks in English and Spanish are also available on the 3i community portal. The portal has till date recorded 5466 downloads. The French translation has recently been completed, and the 3i handbooks are currently being translated into Arabic.

The INTOSAI-Donor Cooperation developed and disseminated a number of global public goods

during 2014, including a Stocktake on SAIs and Stakeholder Engagement Practices, published by the Effective Institutions Platform.

An **IDI Global Survey** was launched in late 2013 to collect baseline data for measurement of implementation of the new IDI Strategic Plan, to provide IDI with information about the capacity building needs of SAIs in developing countries, and enable the following up of the results of the 2010 SAI Stocktaking in terms of data on support provided, needs and aspects of SAI performance.

Findings from the survey are being consolidated as part of the Global Stocktaking Report for distribution to stakeholders.

Performance Dashboard Global Public Goods used by stakeholders 2014			
	Target	Achieved	
Dissemination & use of global public goods	12 global public goods	11 global public goods	☹️
Development of global public goods	3	3	😊

Stronger regional bodies, networks and communities

INTOSAI regions 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 2014 the IDI provided such support to INTOSAI regions by:

- **Support for development of Strategic Plan** – As per the Operational Plan 2014-2015, IDI participated as observer in ASOSAI's Strategic Planning Task force and provided professional support to ASOSAI in developing its Strategic Plan 2016-2021. The plan marks a strategic shift from training to blended capacity development programmes to be facilitated by ASOSAI. The plan was endorsed at ASOSAI's XIII Congress in February 2015.
- **Support for regional secretariats** - The IDI supported positions of capacity building advisors to provide support for ARABOSAI and PASAI Secretariat in 2014.
- **Planning and Prioritization meeting with INTOSAI Regions** – In December 2014 the IDI invited all the INTOSAI regions to Oslo to participate in the selection of the IDI's future programmes and identify their priority areas.



Representatives from all INTOSAI regions participated in the meeting and indicated their cooperation priorities in line with their strategic plans. There is a great degree of coherence between the identified global priorities and the focus areas identified by the regions in their strategic plans. Support for ISSAI implementation continues to be a

top priority need. Support for Institutional capacity development and support in conducting eLearning programmes was also highly prioritized by regions.

- **Sharing data from 2014 IDI Global Survey**
 - The 2014 IDI Global Survey collected important data relevant to SAI performance and capacity development needs. The data was shared with OLACEFS and PASAI secretariats for their respective member SAIs, after they obtained the written permission from their member SAIs. During the Planning and Prioritization workshop the INTOSAI regions and the IDI agreed on the need to work together in collecting information from member SAIs to avoid duplication of efforts.



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 2014 resulted in a pool of 201 ISSAI facilitators and 12 ISSAI mentors for English speaking regions, 36 training specialist for ARABOSAI and 324 SAI PMF assessors globally.

In 2014 the IDI continued to provide 3i communities of practice to consolidate the network created for ISSAI implementation. With the launch of the programme in all regions, this network is growing fast. A new web based community has also been launched for SAI PMF.

Through the INTOSAI-Donor Secretariat, the IDI also continued to support several regions in accessing donor support from development

partners through the matching of proposals under the Global Call for Proposals.

Performance Dashboard Stronger regional bodies, networks and communities 2014			
	Target	Achieved	
Pool of regional resource persons	180 ISSAI facilitators 300 SAI PMF assessors 32 Arabosai Training Specialists	201 ISSAI facilitators & 12 ISSAI mentors 324 SAI PMF assessors 36 ARABOSAI training specialists	
Support for Strategic Planning	1 region	1 region	

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.

The major achievements of the INTOSAI-Donor Cooperation during 2014 were as follows:

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. The average annual value¹¹ of support for SAI capacity development increased from US \$54 million in 2012 to \$62 million in 2014, and

¹¹ Three year moving average, based on analysis from the SAI Capacity Development Database

the SAI Capacity Development Fund has been established with a commitment of 5 million Swiss Francs from SECO, Switzerland. One million has already been disbursed into the fund, and grant awards made to the SAIs of Gabon and Georgia. In addition, in early 2014, 47 Submissions were received under the 2013 Global Call for Proposals. The INTOSAI-Donor Secretariat supported all applicants in strengthening their submissions, and providers of support expressed indicative interest in 53% of the proposals.

Country Ownership, Alignment and

Coordination of Support: The INTOSAI and Donor communities have prioritised development of SAI-led strategies and development action plans since 2010, and now almost all SAIs have these in place: in Low Income Countries¹², the percentage of SAIs with strategic plans improved from 63% to 90%. The IDI Needs Assessment and Strategic Planning Programmes have made a major contribution to this. As per the 2014 Global SAI Stocktaking Report in over 90% of countries, all support is aligned with the SAI's strategic plan. However, 65% of respondents, who confirmed they were in receipt of capacity development support, reported there was no overall donor coordination group. Further, the survey found that where a coordination group was in place, capacity development initiatives were more likely to be successful. This issue is being explored in more detail in the ongoing evaluation of the INTOSAI-Donor Cooperation. The INTOSAI-Donor Secretariat also continued to ensure that the SAI Capacity Development

Database was kept up to date to make it an effective tool for better coordination.

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. Evidence shows a strengthening of INTOSAI regions, with more regions accessing external support, and the Cooperation improving skills of regional bodies and knowledge networks in areas such as use of performance measurement (such as the SAI PMF), and developing needs based funding applications. The pilot phase of the SAI PMF roll-out continued, with 21 SAIs commencing pilot assessments, supported by a global network of SAI PMF assessors exceeding 550 members, and a SAI PMF Community Portal was launched. In addition, the Cooperation developed and disseminated a number of global public goods during 2014, including a Stocktake on SAIs and Stakeholder Engagement Practices, published by the Effective Institutions Platform.

Strengthening Support to SAIs: Work to strengthen the design and delivery of support to SAIs gained momentum. The learning event for development agency staff 'Working with SAIs' was launched in Washington, updated, and delivered on further two occasions. A Synthesis of Evaluations of SAI Capacity Development Programs was published, pointing the way to improvements in both program design, and future evaluations.





External Evaluation of the INTOSAI-Donor Cooperation (On-going)

¹² Includes Least Developed Countries and Other Low Income Countries as per OECD DAC list.

An external evaluation of the INTOSAI-Donor Cooperation commenced in 2014. The Steering Committee agreed a terms of reference for the evaluation, and the evaluator's inception report was agreed by the SC leadership. The evaluation will focus on the following:

- **Pillar 1:** Evaluating the design of the Cooperation against the MoU principles, and its performance including results against the phase 1 and phase 2 program documents, annual work plans, functioning of the Secretariat and overall governance arrangements of the Cooperation
- **Pillar 2:** Evaluating behaviour of the INTOSAI and Donor communities against the MoU principles, and Cooperation contribution to behavioural changes

Evidence for the evaluation will be drawn from global and regional analysis, interviews and documentary review, as well as country visits and desk studies. A draft report is expected around April 2015.

Performance Dashboard Scaled up and more effective support 2014			
	Target	Achieved	
Support for SAI capacity development	USD 55 million	USD 62 million	
SAI Capacity Development Fund	Launched	Launched with 5 million Swiss Francs	
% SAIs with Strategic Plan	80%	92%	
Number of countries in which SAI PMF piloted (Report at least at draft stage)	20	14	

Knowledge Sharing & Stakeholder Communication

The IDI Communication Policy was approved and implemented in 2014. The policy provides guidance and direction to IDI staff on the protocols for internal and external stakeholder communication to ensure that IDI communications are credible, open, and transparent, and build stronger stakeholder relations.

The IDI made the following contributions to promote knowledge sharing amongst INTOSAI and its stakeholders.

Attendance and contributions at international meetings- The IDI participated in 35 meetings during the year. These included

- INTOSAI meetings e.g. Governing Board Meetings and meetings of INTOSAI Committees, Working Groups, and Task Forces;
- Regional meetings e.g. regional governing board meetings, regional congresses and regional training, institutional strengthening or capacity building committees.
- Other stakeholder meetings e.g. United Nations Public Service Forum, Asian Development Bank- World Bank – Confederation of Asian and Pacific Accountants Forum, MOSAIC Steering Committee etc.

IDI Focus and INTOSAI-Donor Cooperation

Newsletter – The quarterly online IDI newsletter,

'IDI Focus', was continued through 2014. 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 the 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 2015, the portal had over 15000 visits from 200 countries.

By January 2015 a total of 7142 copies of iCATs in Arabic, Spanish and English and 5466 copies of ISSAI Implementation Handbooks were also downloaded from the portal.



The IDI also received 43 requests for IDI global public goods, which were sent to SAls and stakeholders.

IDI website and My IDI - The IDI continued to maintain and update its website and intranet. Work is being initiated to upgrade the IDI website

to the IDI Community Portal to build on the benefits obtained from the 3i community portal.

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 2014 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 agreed to scale up support for ISSAI implementation.

The IDI cooperated with the **Capacity Building Committee** in terms of INTOSAI Strategic Goal 2 in disseminating their guidance, helping regional bodies attend CBC meetings and discussing future direction of the CBC. IDI is working as part of the INTOSAI Task Group on certification, led by the CBC Chair to work on a certification scheme for professional staff of INTOSAI member SAls.

Under the **Knowledge Sharing Committee**, the IDI cooperated with WGPd, WGITA, WGEA, WGVBS. 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 launching the IT Audit handbook during the year.

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.

IDI Development

The IDI Strategic Plan 2014-2018 articulates a performance results framework and performance indicators, describing the IDI's service delivery model and introducing SAI Outcomes & IDI Outcomes are some of the key characteristics of the new strategic plan. Work on the IDI Performance Measurement Framework progressed through the year and has been finalised and incorporated in this report. This will assist in objective monitoring of IDI's performance.

The present format of the **Annual Performance and Accountability Report** was adopted in 2014 facilitating a more high level and integrated performance reporting against strategic IDI objectives.

The IDI Procurement Policy was developed and adopted in 2014. It is in compliance with the Public Procurement regulations in Norway and international good practices. The Procurement Policy will assist IDI in procuring goods and

services using a competitive process and thereby increase the value for money of the IDI procurements.

The IDI has a Gender Policy in place which describes the IDI's gender goal of promoting gender equality and women empowerment through SAI activities and audits, as well as through IDI's own programmes.

The Greener IDI project was sustained during 2014. This project strengthened the environmental profile of the IDI and raised awareness on environmental issues. Practical tips were circulated for eco-friendly travel, use of office resources and recycling of wastes.

The **IDI Governance Review** is being finalized and will be discussed at the IDI Board meeting in March 2015. IDI will in 2015 start implementing changes in the governance structure based on the decision by the IDI Board.

To strengthen IDI's governance and internal control, the **IDI Internal Control System** was documented. The IDI Internal Control System is based on the COSO Internal Control – Integrated Framework 2013, INTOSAI GOV 9100- Guidelines for Internal Control Standards for the Public Sector and the Guidelines on Internal Control issued by the Directorate of Financial Management, Government of Norway. The IDI Internal Control System is organised under the five components of internal control as per the COSO framework. These are Control Environment; Risk Assessment; Control Activities; Information and Communication and Monitoring Activities. Each of these components have constituent principles of internal control under them. The controls in operation against

these principles have been described as also the level of maturity of these controls.

IDI has during 2014 worked to update the **IDI Employee Handbook**. Changes have been made to streamline the rules and regulation in IDI. IDI has also worked on updating its IDI Programme Management Handbook into an IDI Capacity Development Handbook. A final version of the handbook is expected to be in place in 2015.

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

The IDI has also strengthened its capacity by hiring a Manager, eLearning & Web solutions and a Manager Evaluations in 2014.

IDI appointed a **new management group** in 2014 due to the retirement of the previous Director General and his deputy. The new management group consists of Mr Einar Gørrissen, Director General; Ms Archana Shirsat, Deputy Director General and Head of Capacity Development; Mr Martin Aldcroft, Deputy Director General and Head of the INTOSAI-Donor Secretariat and Mr Ola Hoem, Deputy Director General and Head of Administration.

Six new Managers Capacity Development positions have been advertised by the IDI. The recruitment process is expected to be completed by mid 2015.

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 2014 the IDI received donor funding of NOK 58 million¹³. This included core funding from NORAD for the IDI and INTOSAI-Donor Secretariat as well as selected capacity development programmes¹⁴.

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 2014 earmarked funds were received from MFA, Norway, WB, IFAD, USAID and DFID.

¹³ Includes NOK 47.88 million for Administration and Capacity Development including carry forward and advance for 2015 of NOK 13.32 million received in 2014 plus NOK 10.64 million for INTOSAI-Donor Secretariat including carry forward and advance of NOK 4.1 million received in 2014.

¹⁴ Includes committed grants for 2014 received as advances in 2013; excludes similar grants for 2015 received in 2014.

The INTOSAI-Donor Secretariat was funded through a joint basket funding initiative by NORAD, DFID, Irish Aid, State Secretariat for Economic Affairs (SECO), Switzerland and the

In-kind contributors 2014

Resource persons
SAIs of Anguilla, Argentina, Bangladesh, Barbados, Bhutan, Brazil, Cameroon, Canada, Chile, Colombia, Cook Islands, Costa Rica, Cyprus, Georgia, Grenada, India, Jamaica, Kenya, Lesotho, Lithuania, Macedonia, Malawi, Mexico, Mongolia, Morocco, Nepal, Norway, Pakistan, Paraguay, Philippines, Poland, Samoa, Saudi Arabia, Senegal, South Africa, St. Lucia, Tunisia, Turkey, Uganda, UAE, United Kingdom, USA, Uruguay and Venezuela.
Secondments to IDI (Fully funded)
SAI Brazil and Norway
Translation Services
SAI Brazil, Mexico and UAE
Hosting of IDI Events
SAIs of Antigua and Barbuda, Bangladesh, Barbados, Bhutan, Brazil, Cameroon, China, Cook Islands, Egypt, Fiji, Grenada, Haiti, India, Malaysia, Mexico, Morocco, Norway, Panama, Peru, Philippines, Poland, Saudi Arabia, Senegal, South Africa, Tanzania, Tonga, Trinidad and Tobago, UAE and Uruguay.

Austrian Development Agency. The World Bank provided earmarked funding. Ministry of Foreign Affairs, France has come in as a donor for the secretariat for 2015.

In-kind contributions: In 2014, the IDI continued to receive considerable in-kind contributions from SAIs, INTOSAI regions, INTOSAI Committees and Working Groups by way of provision of resource persons; paid

seconded staff from the SAIs of Brazil and Norway; translation services and hosting of IDI events with administrative and logistics support. The in kind contribution for the 3i Programme alone is estimated to be USD 1 million which is approximately 27% of the funding received for the programme.

IDI Staff:

During 2014 the IDI had 26 staff members including 4 members of the management team. The capacity development team had 12 employees including three regional employees operating from Tunisia and New Zealand. The INTOSAI-Donor Secretariat had five employees.

IDI expenses:

In 2014 the IDI's total expenses amounted to NOK 45, 56 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 and stakeholder communication activities of the IDI (including the INTOSAI Donor Secretariat) and salary costs.

The IDI's financial statements are annually audited by external auditors (KPMG). The IDI received an unqualified audit opinion for 2014.

In line with the recommendations of the external evaluation, the IDI has developed a new system which came into effect from 2014 for allocating expenses to show the total costs incurred on capacity development activities.

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)

	Expenses 2014 (NOK)
ISSAI Implementation Initiative	9 881 914
Audit of Lending and Borrowing Frameworks	3 318 437
SAI PMF	1 181 394
CBC Support Programme	3 100 127
IT Audit	2 276 637
Audit of External Aided Projects in Agriculture and Food Security	39 498
Certification Programme for Training Specialists	650 749
Strengthening INTOSAI regions	109 465
Programme Planning, Monitoring and Evaluation	338 013
Enhancing eLearning	36 207
Total	21 111 694

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 2014 are:

- As the profile of IDI resource persons changes it is necessary to provide continuous professional education opportunities, maintain and update a data base of resource persons and find ways and means of foster knowledge networks, besides web based communities.
- IDI requires a comprehensive certification policy that covers all elements of a certification programme.
- The IDI also needs to establish a common documented process for development and maintenance of its global public goods.
- Supporting cooperative audits has been an excellent capacity development measure for SAIs. This mechanism can be further enhanced by providing more subject matter input through eLearning and by providing for a quality assurance mechanism at the end of the audit.
- Without an independent quality assurance setup at SAI or regional level it is not feasible to get evidence based data on implementation of standards.
- SAIs need a critical mass of professional people who understand 'implementation' implications, standards and are able to exercise professional judgment to interpret standards.
- Involving experts from professional bodies and institutions like UN provides new insights into audit subject matter.
- Providing support at SAI level has become increasingly necessary. Such support could be planned for as a part of every capacity development programme.
- INTOSAI-Donor Cooperation has demonstrated the benefits of establishing a broad stakeholder partnership in which diverse actors work towards the same overall goals
- It is important to have a well resourced secretariat with sufficient number of professional staff from diverse backgrounds.
- 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.

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/quarterly basis. A simple system of risk analysis and weightage of the impact, probability and the control measure of the different risks helps in monitoring each of the identified risks.

Risks were identified and monitored during 2014. These are classified in the following 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

Annex 1: List of SAIs, INTOSAI region, DAC status, Fragile States and Programme participation in 2014

No.	SAI	INTOSAI REGION	DAC Classification (2011-2013)	ODA Eligible	Fragile states and economies 2014 *	1. 3i	2. ALBF	3. IT Audit	4. CBC Support	5. TOT	6. Strength. INTOSAI regions	7. Bilateral Support	8. SAI PMF	9. Donor Training
1	Afghanistan	ASOSAI	LDC	Yes	Yes	N	N	Y	N	N	N	N	N	N
1	Afghanistan	ASOSAI	LDC	Yes	Yes	N	N	Y	N	N	N	N	N	N
2	Albania	EUROSAI	UMI	Yes		Y	N	Y	N	N	N	N	Y	N
3	Algeria	ARABOSAI	UMI	Yes		Y	N	N	N	Y	N	N	Y	N
4	Angola	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	N	N	N	Y	N
5	Anguilla	CAROSAI	UMI	Yes		Y	N	Y	N	N	N	N	N	N
6	Argentina	OLACEFS	UMI	Yes		Y	Y	N	Y	N	N	N	Y	N
7	Austria	EUROSAI	HI	No		Y	N	N	N	N	N	N	Y	N
8	Bahamas	CAROSAI	HI	No		N	N	N	Y	N	N	N	N	N
9	Bahrain	ARABOSAI	HI	No		Y	N	N	N	Y	N	N	Y	N
10	Bangladesh	ASOSAI	LDC	Yes	Yes	Y	Y	Y	N	N	N	N	N	N
11	Barbados	CAROSAI	HI	No		Y	N	N	Y	N	N	N	N	N
12	Belize	CAROSAI	LMI	Yes		Y	N	N	N	N	N	N	N	N
13	Benin	CREFIAP	LDC	Yes		Y	N	N	N	N	N	N	N	N
14	Bhutan	ASOSAI	LDC	Yes		Y	Y	N	N	N	N	N	Y	N
15	Bolivia	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	Y	N
16	Bosnia and Herzegovina	EUROSAI	UMI	Yes	Yes	Y	N	N	N	N	N	N	N	N

17	Botswana	AFROSAI-E	UMI	Yes		Y	Y	N	N	N	N	N	N	N
18	Brazil	OLACEFS	UMI	Yes		Y	Y	N	Y	N	N	N	Y	N
19	Burkina Faso	CREFAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
20	Burundi	CREFAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
21	Cambodia	ASOSAI	LDC	Yes		Y	N	Y	N	N	N	N	N	N
22	Cameroon	CREFAF	LMI	Yes	Yes	Y	N	N	Y	N	N	N	Y	N
23	Cape Verde	CREFAF	LMI	Yes		Y	N	N	Y	N	N	N	Y	N
24	Cayman Islands	CAROSAI	HI	No		Y	N	N	Y	N	N	N	N	N
25	Central African Republic (CAR)	CREFAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
26	Chad	CREFAF	LDC	Yes	Yes	Y	N	N	Y	N	N	N	N	N
27	Chile	OLACEFS	UMI	Yes		Y	N	N	Y	N	N	N	Y	N
28	China	ASOSAI	UMI	Yes		Y	Y	Y	N	N	Y	N	Y	N
29	Colombia	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N
30	Comoros	CREFAF	LDC	Yes	Yes	Y	N	N	Y	N	N	N	N	N
31	Congo, Republic of	CREFAF	LMI	Yes	Yes	Y	N	N	Y	N	N	N	N	N
32	Congo, Democratic Republic of the (DRC)	CREFAF	LDC	Yes	Yes	Y	N	N	Y	N	N	N	N	N
33	Cook Islands	PASAI	UMI	Yes		Y	N	N	N	N	N	N	Y	N
34	Costa Rica	OLACEFS	UMI	Yes		Y	N	N	Y	N	N	N	Y	N
35	Côte d'Ivoire	CREFAF	LMI	Yes	Yes	Y	N	N	N	N	N	N	N	N
36	Croatia	EUROSAI	HI	No		N	N	N	N	N	N	N	Y	N
37	Cuba	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	Y	N
38	Dominican Republic	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	Y	N
39	Ecuador	OLACEFS	UMI	Yes		Y	N	N	Y	N	N	N	N	N

40	Egypt	ARABOSAI	LMI	Yes	Yes	Y	N	N	N	Y	N	N	Y	N
41	El Salvador	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	Y	N
42	Eritrea	AFROSAI-E	LDC	Yes	Yes	N	N	Y	N	N	N	N	N	N
43	Ethiopia	AFROSAI-E	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
44	Fiji	PASAI	LMI	Yes		Y	N	Y	Y	N	N	N	Y	N
45	Gabon	CREFAF	UMI	Yes		Y	N	N	N	N	N	N	N	N
46	Georgia	EUROSAI	LMI	Yes		N	Y	Y	N	N	N	N	N	N
47	Ghana	AFROSAI-E	LMI	Yes		N	N	N	Y	N	N	N	Y	N
48	Grenada	CAROSAI	UMI	Yes		Y	N	N	Y	N	N	N	N	N
49	Guam	PASAI	HI	No		N	N	N	N	N	N	N	Y	N
50	Guatemala	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	Y	N
51	Guinea-Bissau	CREFAF	LDC	Yes	Yes	Y	N	N	Y	N	N	N	Y	N
52	Guyana	CAROSAI	LMI	Yes		Y	N	Y	Y	N	N	N	N	N
53	Haiti	CAROSAI	LDC	Yes	Yes	N	N	N	N	N	N	N	Y	N
54	Honduras	OLACEFS	LMI	Yes		Y	Y	N	Y	N	N	N	Y	N
55	Hungary	EUROSAI	HI	No		N	N	N	N	N	N	N	Y	N
56	Iceland	EUROSAI	HI	No		N	N	Y	N	N	N	N	N	N
57	India	ASOSAI	LMI	Yes		Y	Y	Y	N	N	Y	N	Y	N
58	Indonesia	ASOSAI	LMI	Yes		Y	N	Y	N	N	N	N	Y	N
59	Iraq	ARABOSAI	LMI	Yes	Yes	Y	N	N	N	Y	N	Y	N	N
60	Ireland	EUROSAI	HI	No		N	N	N	N	N	N	N	Y	N
61	Jamaica	CAROSAI	UMI	Yes		Y	N	N	Y	N	N	N	N	N
62	Japan	ASOSAI	HI	No		N	N	N	N	N	Y	N	N	N
63	Jordan	ARABOSAI	UMI	Yes		Y	N	N	N	N	N	N	Y	N
64	Kazakhstan	EUROSAI	UMI	Yes		Y	N	Y	N	N	N	N	N	N
65	Kenya	AFROSAI-E	LI	Yes	Yes	N	Y	N	Y	N	N	N	N	N
66	Kiribati	PASAI	LDC	Yes	Yes	Y	N	N	N	N	N	N	Y	N

67	Korea (Republic of)	ASOSAI	HI	No		N	N	Y	N	N	Y	N	N	N
68	Kuwait	ARABOSAI	HI	No		N	N	N	N	Y	N	N	Y	N
69	Kyrgyzstan	ASOSAI	LI	Yes		N	N	Y	N	N	N	N	Y	N
70	Latvia	EUROSAI	HI	No		N	N	Y	N	N	N	N	N	N
71	Lebanon	ARABOSAI	UMI	Yes		Y	N	N	N	Y	N	N	Y	N
72	Lesotho	AFROSAI-E	LDC	Yes		Y	N	N	N	N	N	N	N	N
73	Libyan Arab Jamahiriya	ARABOSAI	UMI	Yes	Yes	Y	N	N	N	Y	N	N	N	N
74	Lithuania	EUROSAI	HI	No		N	N	N	N	N	N	N	Y	N
75	Madagascar	CREFAIF	LDC	Yes	Yes	Y	N	N	Y	N	N	N	N	N
76	Malawi	AFROSAI-E	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
77	Malaysia	ASOSAI	UMI	Yes		Y	Y	Y	N	N	Y	N	N	N
78	Maldives	ASOSAI	UMI	Yes		Y	Y	Y	N	N	N	N	Y	N
79	Mali	CREFAIF	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N
80	Marshall Islands	PASAI	LMI	Yes	Yes	Y	N	N	N	N	N	N	Y	N
81	Mauritania	ARABOSAI	LDC	Yes	Yes	Y	N	N	N	Y	N	N	Y	N
82	Mauritius	AFROSAI-E	UMI	Yes		N	N	Y	N	N	N	N	N	N
83	Mexico	OLACEFS	UMI	Yes		Y	Y	N	Y	N	N	N	Y	N
84	Micronesia	PASAI	LMI	Yes	Yes	Y	N	Y	N	N	N	N	Y	N
85	Micronesia (Federal States of) - Kosrae	PASAI	LMI	Yes	Yes	Y	N	N	N	N	N	N	N	N
86	Micronesia (Federal States of) - Pohnpei	PASAI	LMI	Yes	Yes	Y	N	N	N	N	N	N	N	N
87	Moldova	EUROSAI	LMI	Yes		Y	N	N	N	N	N	N	Y	N
88	Mongolia	ASOSAI	LMI	Yes		Y	Y	Y	N	N	N	N	N	N
89	Montserrat	CAROSAI	UMI	Yes		Y	N	Y	N	N	N	N	N	N

90	Morocco	ARABOSAI	LMI	Yes		Y	N	N	N	Y	N	N	N	N
91	Mozambique	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	N	Y	N
92	Myanmar	ASOSAI	LDC	Yes	Yes	Y	N	Y	N	N	N	N	N	N
93	Namibia	AFROSAI-E	UMI	Yes		Y	N	N	N	N	N	N	N	N
94	Nepal	ASOSAI	LDC	Yes	Yes	Y	Y	Y	N	N	N	N	Y	N
95	New Zealand	PASAI	HI	No		N	N	N	N	N	N	N	Y	N
96	Nicaragua	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	Y	N
97	Niger	CREFAF	LDC	Yes	Yes	Y	N	N	Y	N	N	N	N	N
98	Nigeria	AFROSAI-E	LMI	Yes	Yes	Y	N	Y	Y	N	N	N	N	N
99	Northern Mariana Islands	PASAI	HI	No		N	N	N	N	N	N	N	Y	N
100	Norway	EUROSAI	HI	No		Y	N	N	N	N	N	N	Y	N
101	Oman	ARABOSAI	HI	No		Y	N	Y	N	Y	N	N	Y	N
102	Pakistan	ASOSAI	LMI	Yes	Yes	Y	N	Y	N	N	N	N	N	N
103	Palau	PASAI	UMI	Yes		Y	N	N	N	N	N	N	Y	N
104	Palestinian territories / West Bank & Gaza Strip	ARABOSAI	LMI	Yes	Yes	Y	N	N	N	N	N	N	Y	N
105	Panama	OLACEFS	UMI	Yes		N	N	N	Y	N	N	N	N	N
106	Papua New Guinea	PASAI	LMI	Yes		Y	N	N	N	N	N	N	Y	N
107	Paraguay	OLACEFS	LMI	Yes		Y	Y	N	N	N	N	N	Y	N
108	Peru	OLACEFS	UMI	Yes		Y	Y	N	Y	N	N	N	Y	N
109	Philippines	ASOSAI	LMI	Yes		Y	Y	Y	N	N	N	N	Y	N
110	Puerto Rico	OLACEFS	HI	No		Y	N	N	N	N	N	N	Y	N
111	Qatar	ARABOSAI	HI	No		Y	N	N	N	N	N	N	Y	N
112	Romania	EUROSAI	HI	No		N	N	N	N	N	N	N	Y	N
113	Samoa	PASAI	LDC	Yes		Y	N	Y	N	N	N	N	Y	N
114	Sao Tome	CREFAF	LDC	Yes		Y	N	N	Y	N	N	N	Y	N

	and Principe													
115	Saudi Arabia	ARABOSAI	HI	No		Y	N	N	N	Y	N	N	Y	N
116	Senegal	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
117	Serbia	EUROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N
118	Seychelles	AFROSAI-E	UMI	Yes		Y	N	N	N	N	N	N	N	N
119	Sierra Leone	AFROSAI-E	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
120	Slovakia	EUROSAI	HI	No		N	N	Y	N	N	N	N	N	N
121	Solomon Islands	PASAI	LDC	Yes	Yes	Y	N	N	N	N	N	N	Y	N
122	Somalia	ARABOSAI	LDC	Yes	Yes	Y	N	N	N	N	N	N	Y	N
123	South Africa	AFROSAI-E	UMI	Yes		Y	Y	N	Y	N	N	N	N	N
124	South Sudan	AFROSAI-E	LDC	Yes	Yes	N	N	N	Y	N	N	N	Y	N
125	St. Kitts and Nevis	CAROSAI	UMI	Yes		N	N	Y	N	N	N	N	N	N
126	St. Lucia	CAROSAI	UMI	Yes		Y	N	N	Y	N	N	N	N	N
127	St. Vincent and the Grenadines	CAROSAI	UMI	Yes		Y	N	N	N	N	N	N	N	N
128	Sudan	ARABOSAI	LDC	Yes	Yes	Y	N	N	N	Y	N	N	Y	N
129	Suriname	CAROSAI	UMI	Yes		Y	N	Y	N	N	N	N	N	N
130	Sweden	EUROSAI	HI	No		Y	N	N	N	N	N	N	Y	N
131	Tanzania (United Republic)	AFROSAI-E	LDC	Yes		Y	Y	N	Y	N	N	N	Y	N
132	Thailand	ASOSAI	UMI	Yes		Y	N	Y	Y	N	N	N	N	N
133	Timor-Leste	None	LDC	Yes	Yes	N	N	N	N	N	N	N	Y	N
134	Togo	CREFIAF	LDC	Yes	Yes	Y	N	N	Y	N	N	N	N	N
135	Tonga	PASAI	LMI	Yes		Y	N	N	N	N	N	N	Y	N
136	Trinidad and Tobago	CAROSAI	HI	No		Y	N	N	N	N	N	N	N	N
137	Tunisia	ARABOSAI	UMI	Yes		Y	N	N	Y	Y	N	N	N	N
138	Turkey	EUROSAI	UMI	Yes		Y	N	Y	N	N	N	N	Y	N

139	Tuvalu	PASAI	LDC	Yes	Yes	Y	N	Y	N	N	N	N	Y	N
140	Uganda	AFROSAI-E	LDC	Yes	Yes	Y	N	N	Y	N	N	N	N	N
141	Ukraine	EUROSAI	LMI	Yes		Y	N	Y	N	N	N	N	N	N
142	United Arab Emirates	ARABOSAI	HI	No		Y	N	N	N	N	N	N	N	N
143	United States of America	None	HI	No		N	N	N	N	N	N	N	N	Y
144	Uruguay	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	N
145	Vanuatu	PASAI	LDC	Yes		Y	N	N	N	N	N	N	Y	N
146	Venezuela	OLACEFS	UMI	Yes		Y	Y	N	Y	N	N	N	N	N
147	Vietnam	ASOSAI	LMI	Yes		N	N	N	N	N	N	N	Y	N
148	Yemen	ARABOSAI	LDC	Yes	Yes	Y	N	Y	Y	Y	N	N	Y	N
149	Zambia	AFROSAI-E	LDC	Yes		Y	Y	Y	N	N	N	N	N	N
150	Zimbabwe	AFROSAI-E	LI	Yes	Yes	Y	Y	Y	N	N	N	N	N	N

Annex 2: Programme-wise participants and resource persons in 2014

No. Programme Name	Participants					Resource team										Total participants and resource team				
	Actual participants					IDI Certified People		Others		IDI Certified People and Others						Total male	%	Total female	%	Total
	Male	%	Female	%	Total Actual	Male	Female	Male	Female	Total Male	%	Total Female	%	Total						
1 3i Programme	212	56 %	164	44 %	376	11	13	8	14	19	41 %	27	59 %	46	231	55 %	191	45 %	422	
Audit of Lending and 2 Borrowing Frameworks	80	58 %	59	42 %	139	2	2	1	3	3	38 %	5	63 %	8	83	56 %	64	44 %	147	
3 IT Audit Programme	69	59 %	48	41 %	117	0	0	4	2	4	67 %	2	33 %	6	73	59 %	50	41 %	123	
4 CBC Support Programme Certification Programme	51	59 %	35	41 %	86	3	2	7	7	10	53 %	9	47 %	19	61	58 %	44	42 %	105	
5 for Training Specialists Strengthening INTOSAI	21	57 %	16	43 %	37	0	0	2	4	2	33 %	4	67 %	6	23	53 %	20	47 %	43	
6 regions	7	78 %	2	22 %	9	0	0	0	0	0	0 %	0	0 %	0	7	78 %	2	22 %	9	
7 Bilateral Support	8	47 %	9	53 %	17	0	0	0	0	0	0 %	0	0 %	0	8	47 %	9	53 %	17	
8 SAI PMF	214	66 %	110	34 %	324	13	8	0	1	13	59 %	9	41 %	22	227	66 %	119	34 %	346	
9 Donor Training Meetings	36	51 %	34	49 %	70	4	2	0	0	4	67 %	2	33 %	6	40	53 %	36	47 %	76	
TOTAL 2014		698	59 %	477	41 %	1175	33	27	22	31	55	49 %	58	51 %	113	753	58 %	535	42 %	1288

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 data¹⁵, The

¹⁵ 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.

International Budget Partnership's Open Budget Survey¹⁶, 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 sample¹⁷.

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.

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.

¹⁶ 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.

¹⁷ 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.

SAI Outcome Indicators:

Strategic Priorities

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

SAI Outcome Indicator: SO1	Baseline 2014 ¹⁸	Target 2017
Percentage of SAIs in developing countries that issue ¹⁹ 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		

¹⁸ 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.

¹⁹ Refers to the issuing of the audit reports by the SAI to the Parliament or other recipients determined by law.

1. % of SAI s that have decided to adopt the level 2 ISSAI s ²⁰	83%	95%
	Achieved:	
	Source: Monitoring Sample	Source: Monitoring Sample
2. % of SAI s that have undertaken an assessment of their compliance with the level 2 ISSAI s, using the level 2 iCAT s and/or SAI PMF	20%	30%
	Achieved:	
	Source: SAI PMF, iCAT s	Source: SAI PMF, iCAT s
3. % of SAI s 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 SAI s that have generally implemented the ISSAI s, 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 ²¹ b. % of SAI s that measure and report publicly on their annual performance	a. 48% b. No baseline available	a. 55% b. 25%
	Source:	Source:

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

²¹ SAIs that publish at least 80% of their completed audit reports

	a. Global Survey	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) b. SAI PMF: SAI-10, score 3 or higher
5. % of SAs that have an external Quality Assurance review which confirms that the level 2 ISSAs 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 SAs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAs, 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 SAs that have decided to adopt the ISSAs on: • 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 SAs that have undertaken an assessment of their compliance with the ISSAs with iCATs on: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: 17% Compliance: 15% Performance: 15%	Finance: 35% Compliance: 30% Performance: 30%
	Achieved:	
	Source: Monitoring Sample – questions 2-5	Source: Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAs).
3. % of SAs that have ISSAI compliant manuals and policies in place for: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: No baseline available Compliance: No baseline available Performance: No baseline available	Finance 25% Compliance 25% Performance 25%
	No source of data available	
	Achieved:	
4. % of SAs that have generally implemented the ISSAs, in practice, for: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	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
	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

<p>Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline:</p> <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 	<p>Financial audit: LDC + OLI =69 % LMI = 69 % UMI = 66%</p> <p>Compliance audit: LDC +OLI =57 % LMI = 64% UMI = 59%</p> <p>Performance audit: LDC +OLI =38 % LMI = 44% UMI = 55%</p>	<p>Financial audit: LDC + OLI =72 % LMI = 72 % UMI = 69%</p> <p>Compliance audit: LDC +OLI =60 % LMI = 67% UMI = 62%</p> <p>Performance audit: LDC +OLI =41 % LMI = 47% UMI = 58%</p>
	<p>Source: Triennial IDI Global Surveys</p>	

IDI Outcome Indicators:

IDI OUTCOME 1	IDI Outcome Indicator: I1.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO1: Effective SAI capacity development programmes	Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model. Programmes are selected on the basis of criteria defined by the IDI.	88%	90%	90%	90%
		Achieved:			
		Comment: The sub indicators mentioned in the Strategic Plan document have been merged to facilitate reporting. Also, the source has been changed from evaluations to IDI Programme reports to obtain the baseline as the IDI Service Delivery Model has been in operation from 2014 and there was no data available in this regard from previous programme evaluations			
	Source: IDI Performance and Accountability Report				
	IDI Outcome Indicator: I1.2	Baseline 2014	Target 2015	Target 2016	Target 2017

	Percentage of IDI programmes completed for which a post-programme evaluation finds that: a) The programme fully or substantially achieved its defined intermediate outcomes b) Programme expenditure did not exceed the final budget by more than 10% c) Programme was completed no more than three months after the planned/revised completion date	a) NA%	a) 90%	a) 90%	a) 90%
		b) NA%	b) 90%	b) 90%	b) 90%
		c) NA%	c) 90%	c) 90%	c) 90%
		Achieved:			
		Comment: Baselines are not available as none of the IDI Programmes have been evaluated in 2014			
		Source: Internal and /or external evaluations of IDI Programmes			
IDI OUTCOME 2	IDI Outcome Indicator: I2.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO2: Global Public Goods used by Stakeholders	i. Number of SAIs actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years: a) iCAT: Financial Audit b) iCAT: Compliance Audit c) iCAT: Performance Audit d) ISSAI Implementation Handbook FA e) ISSAI Implementation Handbooks CA f) ISSAI Implementation Handbooks PA g) SAI PMF h) Strategic Planning Handbook i) IT Audit Guidance ii. Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used ²² SAI PMF in the past 3 years.	SAIs: a) 52 b) 40 c) 49 d) NA ²³ e) NA f) NA g) 44 h) 52 i) NA ²⁴ 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:			

²² Embedded in organisational level policy and/or guidance or disseminated across organisation and staff is encouraged to use

²³ Developed in 2014

²⁴ Developed in late 2013

		Source: A. Triennial IDI Global Surveys B. IDI Performance and Accountability Report C. Survey among donor signatories to the INTOSAI-Donor MoU			
IDI OUTCOME 3	IDI Outcome Indicator: I3.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO3: Stronger regional bodies, networks and communities	Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions d) Donor staff understanding of working with SAIs e) Total (All IDI Programmes)	Male & Female a) 52 & 71 b) 146&74 c) NA ²⁵ d) NA ²⁶ e) 386&123	Male & Female a) 136 & 88 b) 85 & 85 c) x & y d) 25 & 25 e) x & y	Male & Female a) x & y b) 105& 105 c) x & y d) 40 & 40 e) x & y	Male & Female a) x & y b) 140& 140 c) x & y d) 60 & 60 e) x & y
		Achieved:	Male & Female a) 212 & 164 b) 378& 190 c) x & y d) 36& 34 e) x & y	Male & Female a) x & y b) x & y c) x & y d) x & y e) x & y	Male & Female a) x & y b) x & y c) x & y d) x & y e) x & y
		Source IDI Annual Performance and Accountability Reports			
	IDI Outcome Indicator: I3.2	Baseline 2014	Target 2015	Target 2016	Target 2017
	No. of INTOSAI regional bodies ²⁷ benefiting from IDI support during last three years to: a) Strategic plan development ²⁸ b) Accessing external funding ²⁹ c) Capacity development programmes	a) 2 b) NA ³⁰ c) 8 d) 0	NA	NA	a) 2 b) 2 c) 8 d) 2

²⁵ Programme launched in 2013

²⁶ Programme launched in 2014

²⁷ Including AFROSAI, AFROSAI-E and CREFIAP

²⁸ 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

²⁹ Successful in terms of funding being arranged through Global Call for Proposals or otherwise

³⁰ Premature in terms of both GCP 2011 and GCP 2013

	d) Development of e-learning capacity	Achieved:			
		Source A. IDI Annual Performance and Accountability Reports B. GCP monitoring reports			
IDI OUTCOME 4	IDI Outcome Indicator: I4.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO4: Scaled-up and more effective support to SAI's <ul style="list-style-type: none"> Increased support Better allocative efficiency of support Better coordination and alignment SAI-led strategies More informed donor engagement with SAI's Better design of support Better M&E of support Continually improving providers 	Moving three year average annual financial support for the benefit of SAI's in ODA eligible countries	US \$55 million	US \$60 million	US \$65 million	US \$70 million
		Achieved:			
		Source: IDI calculations extracted from SAI Capacity Development Database			
	IDI Outcome Indicator: I4.2	Baseline 2014	Target 2015	Target 2016	Target 2017
	Support aligned and coordinated behind SAI-led strategies: a) Percentage of SAI's with a strategic plan b) Percentage of SAI's with a development action / operational plan currently in place c) Percentage of country level projects ongoing during last three years where support is aligned behind strategic plan d) Percentage of countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate	a. Strategic Plan: LDC + OLI = 98% LMI = 89 % UMI = 100% b. Development Action Plan: LDC+OLI = 85% LMI = 100% UMI = 98% c. Support aligned behind SP LDC+OLI = 75% LMI = 66% UMI = 48 % d. Donor Coordination Group 35%			a. Strategic Plan: LDC+OLI = 99% LMI = 92 % UMI = 100% b. Development Action Plan: LDC+OLI = 87% LMI = 100% UMI = 99% c. Support aligned behind SP LDC+OLI = 80 % LMI = 75% UMI = 60% d. Donor Coordination Group 50%
		Achieved:			
		Source: A. Triennial IDI global Surveys C. SAI Capacity Development Database			
	IDI Outcome Indicator: I4.3	Baseline 2014	Target 2015	Target 2016	Target 2017

	Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	NA	60%
		Achieved:			
		Source: Global call for Proposals 2011	Source: Global call for Proposals 2013		Source: Global call for Proposals 2015
	IDI Outcome Indicator: I4.4	Baseline 2014	Target 2015	Target 2016	Target 2017
	Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	NA	NA	90%
		Achieved:			
		Source: Triennial IDI Global Surveys			

