PERFORMANCE & ACCOUNTABILITY REPORT

2016

INTOSAI IDI DEVELOPMENT INITIATIVE

CONTENTS

ACRONYMS

ACRONYMS

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ALBF	Auditing Lending and Borrowing Frameworks
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASEANSAI	Organization of ASEAN Supreme Audit Institutions (Part of ASOSAI)
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CA	Compliance Audit
CAS	INTOSAI Compliance Audit Subcommittee
CREFIAF	African Organization of French Speaking Supreme Audit Institutions
CBC	INTOSAI Capacity Building Committee
CMP	Crises Management Plan
EUROSAI	European Organization of Supreme Audit Institutions
FA	Financial Audit
FAS	INTOSAI Financial Audit Subcommittee
GCP	Global Call for Proposals
iCATS	ISSAI Compliance Assessment Tools
IDI	INTOSAI Development Initiative
IDS	INTOSAI-Donor Secretariat
IFAD	International Fund for Agricultural Development
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
IO	IDI Outcome
LMS	Learning Management System
MFA	Ministry of Foreign Affairs
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PA	Performance Audit
PAR	IDI Performance and Accountability Report
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PMF	Performance Measurement Framework
PSC	INTOSAI Professional Standards Committee
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SDGs	Sustainable Development Goals
SECO	State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation
SO	SAI Outcome
UNCTAD	United Nations Conference on Trade and Development
UNITAR	United Nations Institute for Training and Research
USAID	US Agency for International Development
WGEA	INTOSAI Working Group on Environmental Auditing
WGFACML	INTOSAI Working Group on Fight Against Corruption and Money Laundering
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

FROM THE DIRECTOR GENERAL'S DESK

Einar J. Gørrissen
Director General

I am very pleased to present the 2016 IDI Performance and Accountability Report and the corresponding appendix. We at the IDI value the important support from our partners and we are continuing our efforts to enhance the quality of our performance reporting.

2016 has been an important year in terms of the IDI's operations. In the first year of the triennial Operational Plan 2016-2018, we embarked on our portfolio of eight new programmes:

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

Design and planning of some of these programmes were initiated in 2015, while it commenced for others in 2016. During this year most of these programmes went through their product development phase prior to being rolled out for the participants. With the important support of our resource persons

drawn from the SAI community, we now have the advanced draft versions of the guidance material for SAI Independence, Auditing SDGs, Strategy for Engagement with Stakeholders, Audit of Institutional Frameworks for Fighting Corruption and Implementation of ISSAI 30. I am confident that these global public goods will go a long way in meeting the SAIs' requirements and expectations from the respective programmes when they are rolled out in 2017. They will also provide valuable support to SAIs that are not taking part in the programmes, as well as other partners supporting SAI capacity development. Other capacity development programmes initiated in 2013-2015 were also continued. The year also saw the endorsement of the SAI Performance Measurement Framework (SAI PMF) at the XXII INCOSAI, marking the culmination of a long journey to develop the SAI PMF. I would here like to acknowledge the contributions made to the development of the SAI PMF by the global SAI community, the INTOSAI-Donor Cooperation and the INTOSAI Working Group on the Value and benefits of SAIs. Going forward, the INTOSAI Capacity Development Committee (CBC) will be the strategic governance lead on the SAI PMF, while the IDI will take the operational lead on

supporting SAIs in undertaking SAI PMF assessments.

The focus on product development for the new portfolio of IDI programmes, combined with fewer SAI PMF trainings and some postponements of activities reduced the SAI outreach and professional staff development figures in 2016 compared to the last couple of years. However, we have still reached out to and supported 107 SAIs including 96 SAIs from developing countries.

During the year, the INTOSAI-Donor Secretariat also embarked upon its third phase with the implementation of the INTOSAI-Donor Cooperation's Programme Document for 2016-2018. Elaborate strategies have been developed for the main activities during this period: The Global Call for Proposals, the INTOSAI-Donor Cooperation Portal (including a global database of SAI capacity development projects), communications and results monitoring.

Our cooperation with partners in the INTOSAI community and regions remained strong. ASOSAI and CAROSAI were supported with the development of their strategic plans. The IDI-KSC Community Portal emerged as a sought after resource in the SAI community and by the end of the year hosted ten Communities of Practice.

We continued with the internal development of the IDI. The new governance structure was implemented, and the Board composition amended to strengthen the ties with INTOSAI and ensure stronger representation from developing country SAIs on the Board. The IDI's Organisational Review was also initiated during 2016, with the aim of ensuring a staff complement and structure to address the mandate in a more effective manner. An Institutional Gender Equality Audit was undertaken during the year and relevant findings and recommendations were obtained for addressing the gender agenda in relation to the IDI's work. During 2016, the IDI has continued to benefit from a very supportive group of donors, and we have continued to receive invaluable in-kind support from our partners in the SAI community and other international organisations.

I would take this opportunity to also encourage the readers to visit our newly launched website at www.idi.no.

As we take forward the implementation of our new portfolio of programmes, I look forward to continued cooperation with all our partners and stakeholders to support SAIs in developing countries to sustainably enhance their performance, independence and professionalism.

2016 PERFORMANCE HIGHLIGHTS

2016 PERFORMANCE HIGHLIGHTS

IDI OUTREACH

- Support provided to 107 SAIs across all INTOSAI regions, hereunder 96 SAIs in developing countries[1] and 25 SAIs in fragile[2] states. This is below the 2016 outreach target of 120 developing country SAIs [3]. Shortfall is to a large degree due to the reduced number of SAI PMF trainings as focus in 2016 was to finalize the SAI PMF for INCOSAI approval.
- Programmes delivered in Arabic, French, English and Spanish. 79% delivered in multiple languages. Exceeded target of 50%.

STRATEGIC PRIORITIES & SAI OUTCOMES[4]

- 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 assessments[5]. 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 audit[6], 60% of SAIs for compliance audit and 46% of SAIs for performance audit.

EFFECTIVE SAI CAPACITY DEVELOPMENT PROGRAMMES

- Capacity Development Programme Portfolio of eight programmes launched. 14 programmes delivered during 2016.
- All programmes were delivered as per IDI's service delivery model. Exceeded the target of 90%.
- No programmes exceeded the budget by more than 10%. Exceeded the target of 90%.
- IDI programmes benefited 551 participants. Target of 736 participants[7]. Target not met.
- 34 % women participants in programmes. Below target of 40%. 38% of resource persons were women.
- 171 ISSAI facilitators were certified in Arabic and French during the year, exceeding the target of 111.

---

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 2016 targets have been approved by the IDI Board as a part of the IDI Operational Plan 2016-2018 in November 2015.
4 All figures for SAIs in developing countries. The data pertains to 2014 as it will come up for review in 2017
5 Assessment of compliance with the standards
6 See IDI Results Framework SO 5(Annexe 3)
7 Target revised from 1016 in OP 2016-2018 due to combining of SAI Management engagement for three separate programmes into one SAI Management workshop per region for the entire new portfolio of eight programmes. IDI Board informed in March 2016.

- IDI exceeded the targets for organizational capacity development support to SAI teams in respect of cooperative audits (76 against 61), ISSAI implementation support (18 against 5) and SAI PMF quality assurance (9 against 5).
- eLearning portal and Learning Management System (LMS) in Arabic, French and Spanish developed in- house in 2016 after the English version being developed in 2015.
- IDI provided bilateral support to the SAIs of Somalia and Afghanistan. Support for a third SAI planned in 2016 did not materialise till late 2016 when South Sudan expressed a need.
- SAI Independence Programme launched with focus on Institutional Capacity Development. Other new programmes launched in 2016 like 3i Phase-II, SAI Fighting Corruption, SAI Engaging with Stakeholders and Auditing SDGs will also cover institutional capacity development.

GLOBAL PUBLIC GOODS USED BY STAKEHOLDERS

- Previously developed Global Public Goods like iCATs, ISSAI Implementation Handbooks, IT Audit Guidance maintained during the year.
- Draft versions out for comment for all planned new Global Public Goods including Guidance on Auditing Preparedness for Implementation of SDGs, Auditing Institutional Frameworks for Fighting Corruption, Supreme Audit Institutions Engaging with Stakeholders and Towards Greater independence- A Guidance for Supreme Audit Institutions.

STRONGER REGIONAL BODIES, NETWORKS AND COMMUNITIES

- Strategic Planning support provided to ASOSAI and CAROSAI.
- IDI Workshop for INTOSAI regions conducted and strategic planning model for regions developed.
- Knowledge Networks and Communities sustained including the KSC-IDI Community Portal.

SCALED UP AND MORE EFFECTIVE SUPPORT TO SAIS

- INTOSAI-Donor Cooperation's work stream strategies finalised.
- SAI PMF endorsed at XXII INCOSAI.
- 42 significant projects funded through the Global Call or SAI Capacity Development Fund against the target of 45 (cumulative).
- 41% of SAIs in developing countries benefitting from major capacity development projects which is below the target of 55%.
- SAI Capacity Development Database kept up to date.

IDI DEVELOPMENT

- IDI Governance Structure finalised.
- IDI Organisational Review initiated.
- Institutional Gender Equality Audit completed.
- INTOSAI Global Survey initiated

KNOWLEDGE SHARING AND STAKEHOLDER COMMUNICATION

- New IDI Website launched.

RESOURCING OF THE IDI

- IDI received NOK 62,9 million in donor funding excluding advances for 2017.
- Basket funding from MFA Finland restored after a gap of one year.
- High level of in kind contribution from SAIs and regions continued. In kind contribution for ongoing IDI-ARABOSAI 3i Programme estimated at 41% of the funding used during 2014-2016.
- Funded staff secondments from Norway and Zambia

KEY PERFORMANCE
RESULTS

KEY PERFORMANCE RESULTS

The main focus of 2016 was on broad based stakeholder consultations for the new portfolio of capacity development programmes, development of global public goods and structured courseware for blended learning programmes. The IDI also initiated a pilot on SAI level support for ISSAI Implementation and continued existing programmes. The Secretariat of the INTOSAI-Donor Cooperation, hosted by the IDI, started the implementation of the Cooperation's 2016-2018 work plan. The IDI continued its focus on supporting SAIs in achieving their outcomes through the IDI outcomes of 1) effective capacity development programmes, 2) global public goods used by stakeholders, 3) stronger regional bodies, networks and communities and 4) scaled up and more effective support to SAIs. These outcomes contribute to the three key SAI outcomes of: SAIs contributing to strengthening the accountability, integrity and transparency of government and public entities; SAIs demonstrate ongoing relevance to citizens and other stakeholders and; SAIs leading by example.

This section highlights the IDI's performance against its stated outcomes as well as SAI outcomes. The detailed reports on outcomes & outputs for different programmes achieved in 2016 are included in the appendix. Besides reporting on performance against planned outcomes and outputs, the 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 2016, the IDI provided capacity development support to 107 SAIs[8]. These included SAIs in 96 developing countries hereunder 36 in Least Developed Countries. In doing so, the IDI fell short of its outreach target[9] of 120 SAIs from developing countries.
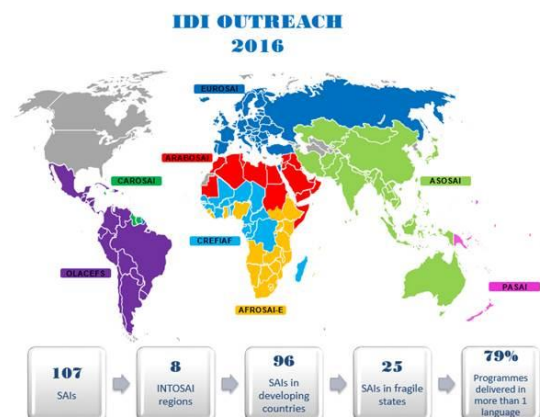
The shortfall in the target is largely attributable to the reduced number of SAI PMF trainings

Performance Dashboard –IDI Outreach 2015			
	Target	**Achieved**	
SAIs in developing countries	**120**	**96**	
Bilateral support	**3**	**2**	
Regional coverage	**All**	**All**	
Multi lingual programmes	**60%**	**79%**	

conducted during the year as compared to the plan. This is a consequence of the SAI PMF efforts in 2016 focusing primarily on finalising SAI PMF for endorsement at the INCOSAI in December 2016, instead of further deliveries of SAI PMF Training Courses.

The work of the IDI continues to also benefit SAIs in developed countries, who have access to IDI's global public goods and knowledge sharing services. 11 developed country SAIs participated in IDI capacity development interventions in 2016. Please refer Annexe 1 for details.

SAIS IN FRAGILE STATES

The IDI programmes included 25 SAIs in fragile states compared to the target of 40 SAIs. Bilateral support was provided to the SAIs of Afghanistan and Somalia.

DONORS AND OTHER PROVIDERS OF SAI CAPACITY DEVELOPMENT SUPPORT

Staff from the Inter- American Development Bank and a number of consultants benefited

from SAI PMF training during the year. The IDI contributed to seminars organised by the OECD, International Fund for Agricultural Development, International Budgetary Partnership, the High Level Political Forum at UN and the Open Government Partnership Global Summit.

REGIONAL COVERAGE

The IDI met its target of conducting programmes in all INTOSAI regions, including the sub regional groupings of AFROSAI-E and CREFIAF during 2016.

LANGUAGES

The IDI worked in Arabic, French, English and Spanish in 2015. With 79% multilingual programmes in its portfolio the IDI exceeded its target of 60 % multilingual programmes in 2016.

STRATEGIC PRIORITIES AND SAI OUTCOMES

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

In 2014 the IDI established baselines for each SAI outcome using a number for data sources i.e. IDI Global Survey 2014, PEFA, Open Budget Index, SAI PMF, iCATs and interviews with SAIs in a monitoring sample.

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

Annexe 3 contains details of the baselines and targets for 2016 and an explanation on the source of information and the methodology used

The SAI Outcome indicators SO 1 to SO 5 are due for measurement in 2017. The baselines and targets in this regard were developed and

Performance Dashboard Effective Capacity Development Programmes 2016			
	Target	Achieved	
% Programmes delivered as per IDI Service delivery model	90 %	100%	🙂
Professional staff support (participants)	736	551	☹️
ISSAI Certification	111	171	🙂
Gender balance (Women participants)	40%	34%	☹️
Organisational Support	61 coop audit teams	76	🙂
	5 SAI teams ISSAI impl. support	18	
	QA review of 5 SAI PMF assessments	9	

presented in the PAR 2014. In the meanwhile, the IDI continued dialogue with INTOSAI regions and SAIs in some of the regions to facilitate the achievement of SAI outcomes by taking measures to ensure that SAIs keep their commitments.

IDI OUTCOMES

The IDI outcomes are the results achieved in the four main areas of IDI strategy – effective capacity development programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The dimensions and indicators formulated attempt to not only measure the end results in quantitative terms but also seek to ensure that the IDI's capacity development efforts are aligned to its professed values and approach.

EFFECTIVE CAPACITY DEVELOPMENT PROGRAMMES

The results in 2016 were mixed. While the IDI exceeded its organisational support and ISSAI certification targets, it fell short of the targeted participant numbers and gender balance.

The 3i programme, audit of externally funded projects in agriculture and food security sector, regional workshops for SAI management and IDI workshop for INTOSAI regions had fewer women participants than targeted.

The IDI met its target of operating within the programme budgets, and recorded substantial savings. This was mainly on account of concerted efforts at reducing expenditure by actively pursuing in kind contribution from SAIs and regions. This included providing accommodation and meeting facilities and

paying the direct costs of resource persons, substantial portions of product development work done online and leveraging on regional meetings and a number of SAIs bearing the costs of their participants. In addition, some projects and activities were also deferred to 2017 owing to shortage of resources.

The IDI followed its service delivery model which focuses on partnerships, needs based approach and facilitation of capacity development and performance to empower SAIs for all its programmes.

The IDI worked with 14 capacity development programmes in 2016. Consultations and product development for its new portfolio of eight programme occupied most IDI resources in 2016. Ongoing programmes from 2015 were continued in the delivery phase during 2016.

Under 3i Programme Phase I, IDI supported SAIs in ARABOSAI and CREFIAF by creating pools of ISSAI facilitators, supporting SAI teams in conducting iCATs, development of ISSAI implementation strategies and ISSAI based cooperative audits. Under 3i Phase II the IDI worked on updating and maintenance of 3i products. 3i Phase II has also involved the development and piloting of a holistic SAI Level support model for implementation of ISSAIs. IDI has also contributed to the development of

competency framework for INTOSAI audit professionals.

Under the portfolio of new programmes, the IDI engaged in substantial design and development work. Draft versions of four guidance documents - Guidance on Auditing Preparedness for Implementation of SDGs, Auditing Institutional Frameworks for Fighting Corruption, Supreme Audit Institutions Engaging with Stakeholders and Towards Greater independence- A Guidance for Supreme Audit Institutions were developed by expert teams and are available on the IDI website for comments. The IDI has also discussed and drafted a quality protocol for development of global public goods. These guidance documents will be used in developing blended solutions to support participating SAIs, based on their prioritisation of programmes and in some cases selection e.g. SAI Independence programme. These will also serve as resource material for other SAIs and stakeholders supporting SAI capacity development.

In case of Strategy, Performance Measurement and reporting programme, the IDI has supported two regions and two SAIs in development of their strategic plans. While a Strategic Management Model for INTOSAI regions has been discussed and agreed with the regions and other stakeholders, the strategic management handbook will be finalised in 2017.

The IDI learning management system that was set up in 2014 is extensively used for delivery of eLearning courses, selection process and communities of practice. Instead of rolling out courses for LMS administrators and eLearning specialists as originally planned, the IDI decided to pilot this first in ASOSAI, a region that has expressed urgent need for such pools. While the LMS administrator pool has been trained, it has taken longer to develop different components of the eLearning specialist certification programme, which will be a competency based certification.

As a part of support to CBC programme, the IDI developed a compendium of findings on the audit of revenues in CAROSAI, supported a performance audit of disaster management in ASOSAI and compliance audit of procurement in PASAI.

In the audit of lending and borrowing frameworks programme, 17 SAIs out of 23 SAIs have issued reports and 14 of these reports have been quality assured by experts from WGPD.

The programme design for audit of lending and borrowing frameworks was modified in consultation with MFA, Norway. The public debt auditor certification component of the

programme was replaced with quality assurance workshops and lessons learned meeting. Since certification is currently being discussed in INTOSAI and since there are plans to pilot certification of auditors at a later date, the IDI chose to reallocate resources to strengthen the audit aspect of the programme and facilitate sustainability by discussing lessons learned with SAI management.

In respect of IDI's bilateral support programme, IDI continued its engagement with the SAIs of Afghanistan and Somalia during the year.

Updates on SAI PMF has been presented in the section on 'Scaled up and more effective support to SAIs'.

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

PROFESSIONAL STAFF CAPACITY DEVELOPMENT

During 2016, IDI programmes covered professional staff capacity to 551 participants. The total number of participants fell short of the target of **736** participants[10].

---

[10] Target revised from 1016 in Operational Plan 2016-2018 due to combining of SAI management engagement planned as separate

events into one dedicated SAI Management workshop per region for the new portfolio of IDI programmes. Therefore, the target was reduced to 140 from 420. IDI Board informed in March 2016.

Changes in the programme design for the ALBF and eLearning programme, combined with the delay in development of eLearning specialist certification programme, explains part of the deviation.

In addition, for some INTOSAI regions the IDI leveraged regional fora and INCOSAI 2016 for management engagement on the new portfolio of IDI capacity development programmes rather than having separate management workshops.[11]

Finally, the short fall is a result of fewer SAI PMF courses and donor training than originally planned. In terms of the SAI PMF it was decided to have a primary focus on the finalisation and approval of the SAI PMF framework instead of further deliveries of the previously developed training course that already had created a substantial pool of SAI PMF assessors. The INTOSAI – Donor Steering Committee also allocated a low priority to the training for donors on working with SAIs, which entailed that no such trainings were carried out in 2016 (there was a target of 60 persons).

The IDI has discontinued the practice of calculating capacity development days (introduced in the report for 2015). This due to the resource intensiveness of making the calculations, the challenges in getting accurate estimates regarding support provided on-line and how to calculate when leveraging other events. The number of capacity development days provided is not part of the IDI Results Framework.[12]
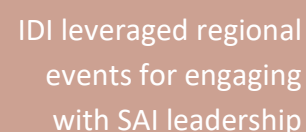
The IDI used 144 resource persons in 2016. Some of the SAIs also bore the direct costs of these resource persons. The largest number of resource persons were used in the 3i Programme (48). 2016 was also characterised by extensive online product development work by resource persons.

The IDI endeavours to achieve gender balance in its programmes by actively encouraging participation of women. As against targeted 40% women participation, the IDI was only able to secure 34 % women participation in its programmes in 2016. 38% of the resource persons were women.

ENGAGEMENT WITH SAI LEADERSHIP

In 2016 the IDI discussed its new portfolio with SAI

IDI leveraged regional events for engaging with SAI leadership

leadership in AFROSAI-E, ARABOSAI, CAROSAI, CREFIAF, EUROSAI, OLACEFS and PASAI. While separate and dedicated three day workshops were conducted in ARABOSAI and PASAI, in

---

[11] This was done for SAIs in EUROSAI (at INCOSAI) and SAIs in OLACEFS during the OLACEFS assembly. Participants in these workshops have not been included in the achievements while forming part of the planned outreach.

[12] An error has been discovered in the application of the formula for capacity development days used in the Performance and Accountability Report 2015. The capacity development days for 2015 stands corrected at 11 926.

other regions the IDI leveraged regional events like regional congresses to present the portfolio. This has resulted in greater awareness of the IDI portfolio of new programmes, and the IDI now has a full overview of the priorities of SAIs with regards to the portfolio. It is pertinent to note that there is also a considerable interest from developed country SAIs in participating in IDI programmes.

The IDI has also introduced involvement of SAI middle managers as a key component of its cooperative audit support model. With greater engagement of SAI middle level managers the IDI hopes to facilitate greater ownership, quality, sustainability and follow up of audits at the SAI level.

Regarding SAI Young Leaders programme, the IDI had planned to use early part of 2016 in setting up the programme design and partnerships necessary for implementation and the later part of 2016 in selection and preparation for delivery. However, the IDI was delayed in formulating the syllabus and programme design. Consequently 2016 was mostly spent in research and development and firming up the programme design. As such the selection and first part of the programme delivery are now planned for 2017.

IDI CERTIFICATION PROGRAMMES

In 2016, the IDI completed ISSAI certification programmes in the ARABOSAI and CREFIAF regions, thereby completing the first round of the programme in all INTOSAI regions. A pool of 80 PSC- IDI certified ISSAI facilitators was created in ARABOSAI, exceeding the target of 53. CREFIAF recorded 88 PSC-IDI certified ISSAI facilitators exceeding the target of 58.

425 ISSAI facilitators in all INTOSAI regions

As on date the 3i has created a pool of 425 ISSAI facilitators (201 in English, 56 in Spanish, 80 in Arabic and 88 in French). Many of the facilitators are actively involved in supporting ISSAI implementation in their SAIs, at the regional level and through IDI programmes.

The IDI also acted on the directive of the Board to move from "certification of participation" to "competency based certification". As a step in this direction the IDI participated actively in the development of INTOSAI's competency framework for audit professionals, under the Task Group on INTOSAI Auditor Certification, led by the CBC Chair, the SAI of South Africa. The use of this framework for piloting a certification programme was supported at the INCOSAI in December 2016. Based on availability of resources, the IDI plans to start putting in place mechanisms for piloting a certification

programme based on the competency framework.

The IDI developed a competency based certification programme for eLearning specialists in 2016. This programme included a competency framework, syllabus, eLearning and evaluation components.

It will be delivered in ASOSAI and OLACEFS in 2017. Besides personal attributes, certified eLearning specialists will demonstrate competence in analysing needs, designing, developing and facilitating eLearning as per IDI's eLearning methodology. A blended learning specialist's programme will also be developed and delivered in ASOSAI in 2017. The blended learning specialist certification is an update on the popular IDI training specialist certification.

In 2016 the IDI also certified 28 participants from the Gulf States as IDI training specialists.

SUPPORT FOR ORGANIZATIONAL CAPACITY DEVELOPMENT

The organisational capacity of SAIs encompass the processes and structures within the SAI to

enable a more effective and efficient achievement of the desired objectives. These include systems in the area of audit capacity as well as overall governance and support systems.

In addition to the direct professional staff capacity development support through face to face workshops and e-courses, organisational capacity development support was also provided to SAI teams in planning, conducting and reporting on audits, conducting iCATs developing ISSAI implementation strategies and development of strategic plans and performance indicators. The IDI also piloted its SAI level support model for ISSAI implementation in SAI Bhutan. A total of 76 SAI teams[13] were supported in conducting ISSAI based cooperative audits during 2016, exceeding the target of 61.

---

[13] 9 Compliance Audit and 3 Financial Audit teams in ARABOSAI, 10 performance audit teams in OLACEFS, 14 Quality Assurances of audits in ALBF programme,6 Financial Audit and 6 Compliance

Audit teams under the programme on the audit of externally aided projects, 17 audit teams for the audit of disaster management, 11 teams for audit of procurement in PASAI

In CAROSAI, a compendium of audit findings on audit of revenues was developed based on audit reports of participating SAIs. The compendium will be uploaded on the IDI website in April 2017 after being finalised by the graphic designer. A similar compendium could not be developed for cooperative audit of extractive industries in AFROSAI-E as only three of the six participating SAIs had reported that they have issued their audit reports to date. Both the IDI and AFROSAI-E are following up with participating SAIs.

The IDI supported iCAT teams from 17 SAIs in CREFIAF in developing ISSAI implementation strategies. These will be the basis of future ISSAI implementation.

One of the key innovations of 2016 has been the design and development of a holistic SAI level support model for ISSAI Implementation.
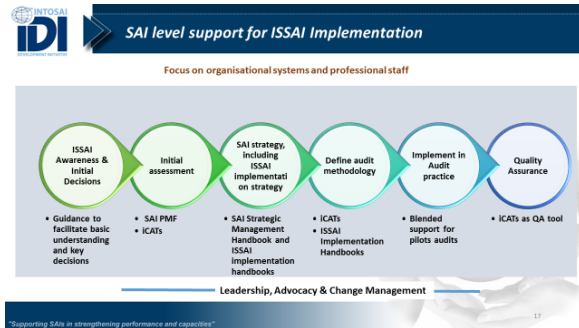
From the lessons learned discussions based on 3i Phase I, findings and recommendations of the external evaluation of the 3i Phase I, and planning discussions for 3i Phase II, the need has been felt for extending the 3i programme and also the IDI providing more extensive SAI level support for ISSAI implementation. Based on this feedback, the IDI decided to develop a model and pilot in an SAI that showed both commitment and readiness for such engagement. The model is currently being piloted in SAI Bhutan and is planned to be piloted in at least one additional SAI in 2017. During 2016 as a part of the 3i Phase 2 pilot, 60 staff and management from SAI Bhutan were trained in the three audit streams. The 3i team supported the SAI teams in initial mapping, conducting iCATs, revision of methodology, planning pilot audits (two in each stream) and stakeholder engagement both internally and externally. The support will continue in 2017 for completion of pilot audits and setting up robust quality assurance system. Further capacity development in SAI Bhutan will be ensured by training provided to their colleagues by the auditors who have been part of the IDI

programme to the extent that virtually all auditors in the SAI will have had training in one of the audit streams.

Key features of the model are initial mapping to understand current audit practices, inclusion of SAI leadership engagement, stakeholder management support, advocacy and change management discussions, emphasis on quality assurance and due linkages between SAI strategy on the one hand and SAI audit plan on the other.

ARABOSAI 3i programme

Iraq
SAI Iraq provided intensive training to its staff in ISSAIs. During 2016, 899 SAI staff were trained in ISSAIs. The courses were facilitated by 3 newly certified ISSAI facilitators and one IDI ISSAI mentor.
Palestine
Based on the results of the iCATs and SAI PMF conducted by the SAI, a new SAI law has been drafted. The new SAI Strategic plan 2017-2021 took into consideration the results of the iCATs and the SAI PMF.
Bahrain & Libya
SAIs of Bahrain and Libya have adopted strategic plans that include many initiatives aiming at reducing the gaps in terms of implementation of ISSAIs identified in their respective iCAT reports.
Libya
The Strategic plan 2016-2019 of SAI Libya addresses a number of gaps identified by the team who participated in the 3i programme.

Nine SAIs were also supported during the year through the Quality Assurance of their SAI PMF reports against the target of five.

The IDI continued the bilateral support to the SAIs of Afghanistan and Somalia during 2016. SAI Afghanistan completed its iCATs reviews in Compliance, Performance and Financial Audits as well as the SAI PMF assessment during the year. While the iCATs reports were finalised, the SAI PMF report was at an advanced stage of finalisation leading on to quality assurance. The current round of support was brought to a close by discussing the further course of action at a

---

ISSAI Implementation in SAI Philippines

The SAI Philippines Audit Research and Development Committee, in coordination with the ISSAI facilitators for Financial Audit trained by the IDI started developing the Philippine Public Sector Standards on Auditing with Practice Notes to conform with the ISSAIs. In 2014, it was adopted for implementation. They also conducted coaching and mentoring of three audit teams from the health, social welfare and science and technology audit groups to accomplish their IRRBA-filled up templates so that all audit teams will be guided by having templates for planning, conducting and reporting on their audits. Because of these initiatives in addition to intensive trainings within the SAI facilitated by the ISSAI facilitators and mentors, they were chosen to be subjected to Quality Management System Review by an independent reviewer for the ISO certification of SAI Philippines

---

Strategic Management Seminar in Kabul in December 2016.

SAI Somalia completed the iCATs in 2016 but the report is yet to be finalised. Coordination

meetings were conducted with other providers of support to SAI Somalia. The further steps for needs assessment and strategic planning for SAI Somalia will be undertaken in 2017.

During the year, the IDI worked on finalising the Bilateral Policy. The policy has been shared with several stakeholders including regions, donors and the IDI Board. IDI received a request for bilateral support from the SAI of South Sudan and initiated a dialogue in December 2016.

SUPPORT FOR INSTITUTIONAL CAPACITY DEVELOPMENT

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

The SAI Independence programme will be a key mechanism of providing such support to SAIs. The guidance developed as a part of this programme is covered in the next section. The IDI, in cooperation with the INTOSAI regions has initiated a selection process for determining three SAIs to be supported through the programme.

This programme is also linked to SAIs engaging with stakeholders, wherein guidance is provided on engaging with different stakeholders to move towards greater SAI Independence.

Other programmes working on developing the institutional capacity of SAIs include those on Strategy, Performance Measurement & Reporting, 3i Phase II, SAI Fighting Corruption and Auditing SDGs. These programmes were also at the product development stage during the year.

Programme on Strategy, Performance Measurement and Reporting

In 2015 and 2016, the IDI provided support in developing the strategic plans for SAI Liberia and Bhutan using the SAI strategic management framework. The IDI is conscious of the fact that having a well prepared strategic plan is just a first step, and that effective implementation of the plan often poses a challenge to SAIs. The two SAIs have now taken the first steps in putting the plan into action.

1. SAI Liberia

The Strategic Plan presents three goals that will guide the SAI for the next five years i.e. to ensure greater impact of audit recommendations, increased trust in the GAC as a credible organization, and establish a high performing GAC. The Strategic Plan's goals have been captured in the Operational Plan 2016/2017. The GAC, having presented its annual budget and operational plan, has been funded by the Government of Liberia appropriation. The Commission was also assisted by development partners including the European Union through the financing of some of its planned activities and programmes which could not be provided for by Government.

2. SAI Bhutan

SAI Bhutan's Strategic Plan 2015-2020 developed with support from the IDI, has for the first time included a performance measurement framework containing performance indicators and sub-indicators. These indicators are output and outcome based, and will help the SAI to measure the success in implementing its strategic plan. SAI Bhutan has identified five broad

performance indicator: audit coverage, audit recommendations implemented, audits conducted in accordance with ISSAIs, stakeholder satisfaction, and leading by example.

Another unique element of this strategic plan is the recognition of SDGs, as to how SAI Bhutan intends to contribute towards achievement of SDG commitment made by the Royal Government of Bhutan to the UN.

PROGRAMME MONITORING, FOLLOW UP & EVALUATIONS

All information in the IDI's programme monitoring system has been updated for 2016, as per the requirements of the Operational Plan.

To ensure effective follow up on IDI outcomes, an IDI project team has designed Programme 360 degrees. This programme focuses on monitoring outcomes during a programme, following up on outcomes of past programmes and consolidating IDI pools of resources created in the regions. This programme has been discussed with the INTOSAI regions and will be implemented from 2017. The internal study report on IDI programmes was finalised during the year. The IDI will follow up on the recommendations. Groundwork was also initiated for the mid-term independent external review of the implementation of the IDI Strategic Plan 2014-2018.

GLOBAL PUBLIC GOODS USED BY STAKEHOLDERS

The IDI has recently drafted a quality protocol for the

```
┌──────────────┐    ┌──────────────┐    ┌──────────────┐
│ 1. Define    │    │ 2.Product    │    │ 3. Exposure &│
│ Terms of     │ →  │ development  │ →  │ stakeholder  │
│ Reference    │    │              │    │ feedback     │
└──────────────┘    └──────────────┘    └──────────────┘
                                                │
        ┌──────────────┐    ┌──────────────┐    │
        │ 4. GPG       │    │ 5. Maintenance│←──┘
        │ Version 1    │ →  │ of GPGs      │
        └──────────────┘    └──────────────┘
```
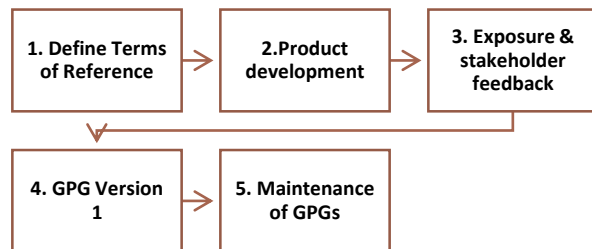
development and maintenance of IDI global public goods. The steps identified in the draft quality protocol are currently applied based on the status of the global public good.

The following table shows the status of maintenance and development of global public goods against the Operational Plan 2016-2018.

Planned 2016	Status
Maintenance & Revision of GPGs	
iCATs and ISSAI Implementation Handbooks	3i products revised during 2016. Finalised in 2017 following adoption of level 4 ISSAI in Dec 2016
ISSAI Certification Programmes	Not done. Pending approval of INTOSAI competency framework which was approved at INTOSAI Congress in December 2016. Will be done as part of the pilot for 3i Phase II.
Public Debt Audit Guidance	Draft version available on IDI website for comments

IT Audit Guidance	IDI part of WGITA team responsible for maintenance of the guidance [14]
Development of GPGs	
Guidance on Auditing Preparedness for Implementation of SDGs	Draft version available on IDI website for comments. Also available in INCOSAI documents
Guidance for Auditing Institutional Frameworks for Fighting Corruption	Draft version available on IDI website for comments.
Guidance on Assessing Implementation of ISSAI 30	Draft version will be available on IDI website for comments in the first quarter of 2017
Guidance on Strategy for SAIs' engaging with stakeholders	Draft version available on IDI website for comments.
Compendium of audit findings on Revenue Audits in CAROSAI	Done. Being finalised by graphic designer for uploading on IDI website.
Compendium of audit findings on Audit of Extractive Industries in AFROSAI-E	Not done. Only three out of six audits published.
SAI Strategic Management Handbook	Strategic Management Model for INTOSAI regions finalised. Handbook not finalised.

In addition, the IDI worked in 2016 on developing a guidance for 'Moving towards greater SAI Independence'. Draft version of the product is available on IDI website for comments. Under the ALBF programme the IDI also finalised a compendium of findings of audits of lending and borrowing frameworks. The document is available on the IDI portal. There have been a number of new elements introduced through the global public goods developed and maintained in 2016.

The financial audit iCAT has been automated using MS Excel and now provides for filtering of financial audit requirements at different levels.

The performance audit handbook has been expanded to include considerations on equity, including gender equality.

The *guidance on auditing preparedness for implementation of SDGs*, introduces a new audit model to help SAIs look at complexity in their environments. The audit model is based on the 'whole of government approach' which puts outcomes at the centre and then looks at the centre of governance and its ability to draw connections between different elements of
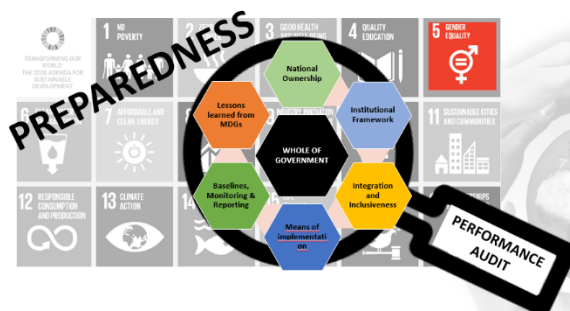
governance to achieve those outcomes.

In the specific context of preparedness for implementation of agenda 2030. It is also based on the main components identified for voluntary national reviews by UN.

---

[14] IDI has worked as part of the team chaired by the WGITA. IDI's contribution to the draft update has been completed and the finalisation by WGITA is in progress.

IDI's eLearning handbook has for the first time defined and documented an IDI methodology for eLearning.

Each IDI global public good is based on INTOSAI's global public goods, mainly the ISSAIs. IDI has also benefitted from guidance developed by the regions and by other international organisations like UN and World Bank.

In 2016 the IDI in addition contributed to the development and dissemination of further global goods, which includes ISSAIs developed by PSC, FAS, PAS, CAS - Level 2 and Level 3 & 4 ISSAIs for Financial, Performance and Compliance Audit disseminated through the 3i Programme, ISSAIs 5500 series on audit of disaster management, SAI PMF and cooperative audits in different INTOSAI regions. ISSAIs developed by WGITA and WGPD on IT and public debt audit. SDGs and Agenda 2030 developed by UN, GAIN model developed by UNDP for assessing institutional frameworks for fighting corruption

The use of Global Public Goods was also monitored through the 3i Community Portal and the IDI portal. A total of 14466 downloads of iCATs (of English, Arabic, and Spanish versions) have been recorded by January 2017.

	Arabic	English	Spanish	French
CA	2259	760	101	804
FA	1519	660	141	1127
PA	5472	739	97	787

ISSAI Implementation Handbooks in Arabic, French, English and Spanish are available on the 3i community portal. The portal has till date recorded 27504 downloads

	English	Spanish	French	Arabic
CA	230	2918	2606	123
FA	161	4961	2962	492
PA	222	8901	3718	130

These handbooks are also used by IDI, regions and SAIs in all the 3i cooperative audits supported by the IDI.

During 2016, 17 SAIs in CREFIAF reported the use of iCATs as a part of the iCAT review process.

STRONGER REGIONAL BODIES, NETWORKS AND COMMUNITIES

INTOSAI regions and sub regions play a key role in the capacity development of their member SAIs. They are IDI's key 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 2016 the IDI provided such support to INTOSAI regions by:

- **IDI WORKSHOP FOR INTOSAI REGIONS**
  All INTOSAI regions, including sub regions of CREFIAF, AFROSAI-E and ASEANSAI participated in the annual IDI workshop. One of the key outputs of this workshop was the finalisation of the IDI Strategic Management Model for INTOSAI regions. A number of other issues including SAI independence and gender were discussed at the workshop. The workshop also provided opportunity for discussions on the regional preparations for INCOSAI 2016.

- **STRATEGIC PLANNING SUPPORT FOR INTOSAI REGIONS** - IDI continues to support ASOSAI as an observer in its strategic management task force. IDI supported CAROSAI in the development of its strategic plan during 2016. CAROSAI presented this plan at INCOSAI 2016. The IDI will also cooperate with CAROSAI in the implementation of the strategy.   The IDI will also support ARABOSAI in developing their strategic plan during 2017.

- **COOPERATION ON PROGRAMME MONITORING AND FOLLOW UP -** The IDI and INTOSAI regions will cooperate to monitor and follow up on programme outcomes as a part of Programme 360 degrees. Preliminary discussions have been initiated in 2016.

- **IDI WORKSHOPS WITH SAI MANAGEMENT AND KEY**

STAKEHOLDERS – The IDI held workshops in ARABOSAI and PASAI for SAI management and key stakeholders in the region to present and discuss the new IDI capacity development portfolio. The workshops were also used to share SAI experiences, initiatives and challenges in these areas, understand SAI priorities and to agree to stakeholder commitments for programmes.

In AFROSAI-E, CAROSAI, EUROSAI and OLACEFS and CREFIAF the IDI engaged with SAI management during regional/INTOSAI events.

- **MEMORANDA OF UNDERSTANDING WITH REGIONS**

   IDI and PASAI entered into a three-year MoU to enhance the synergies in the work of IDI and PASAI. IDI also entered into a MoU with the EUROSAI Task Force on Audit and Ethics regarding support in using the IDI's eLearning Platform and online meeting facilities. In addition, IDI benefitted from having the taskforce as a partner in developing the programme on SAI Fighting Corruption.

KNOWLEDGE NETWORKS AND COMMUNITIES OF PRACTICE

The IDI also continues contributing to the strengthening of INTOSAI regions by creating regional pools of resource persons. Please refer

to the previous sections describing the pools of ISSAI facilitators, LMS administrators and training specialists.

In 2016 the IDI continued to cooperate with INTOSAI KSC in maintaining the KSC- IDI Community Portal. The portal also provided a platform for ten communities of practice during the year.

During the year, the IDI used its eLearning portal to host eLearning courses, online tests and communities of practice.

SCALED UP AND MORE EFFECTIVE SUPPORT TO SAIS

This outcome area in the IDI is mainly achieved through the work done by the INTOSAI-Donor Cooperation, whose secretariat is hosted by the IDI. Phase 3 of the INTOSAI-Donor Cooperation started in 2016, guided by a Programme Document for 2016-2018.

In 2016, the INTOSAI-Donor Secretariat supported the INTOSAI-Donor Steering Committee in developing the future strategic direction of the Cooperation, in light of an independent evaluation of the Cooperation in 2015. Elaborate strategies for the main activities were developed, namely the Global Call for Proposals, the INTOSAI-Donor Cooperation Portal (including a global database of SAI capacity development projects), communications and results monitoring. The

Performance Dashboard Scaled up and more effective support 2016			
	Target	**Achieved**	
Cumulative number of Global Call for Proposals and/or SAI Capacity Development Fund projects that exceed USD 0.3 million/2 years	**45**	**42**	😐
% of dev. countries benefitting from a SAI capacity development project exceeding USD 0.3 million/2 years	**55 %**	**41 %**	☹️
Support for SAI capacity development	**USD 65 million**	**USD 69 million**	😊
Number of developing countries with a completed SAI PMF report	**20**	**19**	😐
SAI PMF status within INTOSAI	**Endorsed by Congress**	**Endorsed by Congress**	😊
Number of strategies finalized for the Cooperation's work streams	**5**	**5**	😊

new strategic direction was approved in December 2016, and implementation begins in 2017.

Further achievements of the INTOSAI-Donor Cooperation during 2016 included:

ENHANCED SUPPORT FOR SAI CAPACITY DEVELOPMENT

The Cooperation seeks to improve SAI performance through scaling-up and increasing the effectiveness of support to SAIs. The Cooperation developed a new approach for the

Global Call for Proposals, which will have two tiers going forward: tier one will be an inclusive invitation to submit proposals for SAI capacity development projects in developing countries, and tier two providing targeted support to a limited number of the most challenged SAIs. The implementation work will begin in 2017. In 2016, the SAI Capacity Development Fund approved funding for two new projects (Nicaragua and Sierra Leone).

The Cooperation measures the levels of support to SAIs globally. The annual financial support for SAI capacity development increased slightly from 2015 to 2016, as measured through the SAI Capacity Development Database, reaching 68.7 million USD. The percentage of developing countries benefitting from a substantial capacity development initiative (in size or duration) fell however to 41 % in 2016 from 51 % in 2015, reflecting a reduction of support provided to Middle Income Countries.

COORDINATION OF SUPPORT

The INTOSAI-Donor Secretariat has continued to ensure that the SAI Capacity Development Database (www.SAIdevelopment.org) is kept up to date to make it an effective tool for better coordination of SAI capacity development initiatives. More than 450 projects are registered, an increase of 50 since 2015. During 2017, the database will be incorporated into a

new IDC Portal, which will provide improved possibilities for data analysis.

ENHANCED KNOWLEDGE OF SAI DEVELOPMENT

The INTOSAI-Donor Cooperation recognises the nature of INTOSAI as a global peer partnership, and the role of diverse stakeholders in supporting capacity development. The SAI PMF was approved at INCOSAI 2016, and 19 developing countries have now completed a SAI PMF assessment (in total, 40 assessments have reached at least draft report stage, up from 26 in 2015). From 2017 onwards, as the work on SAI PMF shifts from development to implementation. The IDI will take the operational lead for SAI PMF, in collaboration with the CBC as strategic governance lead. The INTOSAI-Donor Secretariat will no longer be directly involved. During its engagement with SAI PMF since 2011, the INTOSAI-Donor Secretariat has played an important role in developing the framework, and over 900 people have received SAI PMF training. The work has been done under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs, and with substantial support from the INTOSAI-Donor Cooperation and the Sai community.

COMMUNICATIONS AND OUTREACH

Four issues of the INTOSAI-Donor Cooperation Newsletter were issued in 2016. A communications strategy for the Cooperation was developed, recognizing that outreach throughout the Cooperation is important to contribute to more effective delivery of capacity development. Three success stories showing how good practice principles for SAI capacity development contributed to results in Bhutan, PASAI and Sierra Leone were disseminated at INCOSAI in December 2016.

KNOWLEDGE SHARING AND STAKEHOLDER COMMUNICATION

The IDI continued its endeavour to provide transparent and effective communication to stakeholders through 2016.

IDI WEBSITE AND MYIDI

After being developed through 2016, the IDI launched its new website in early 2017. It is available at the same address as before: www.idi.no

The website presents an interactive experience where one can download IDI publications including guidance materials, IDI plans and reports, previous issues of IDI & INTOSAI-Donor Cooperation newsletters and other global public goods. Information is also available about IDI, capacity development programmes and the INTOSAI-Donor Cooperation. The website is linked to the IDI eLearning portal, which provides registered users access to the IDI's eLearning courses offered as part of the IDI's capacity development programmes as per a blended mix of eLearning and face to face modules. The users can also access the Communities of Practice on different subjects related to public sector auditing.

Linked to the new website, a new intranet site has also been developed for IDI staff.

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. During 2016, the portal had 759 visits from 46 countries.

IDI FOCUS

More than 1500 recipients received the IDI Focus – the quarterly IDI Newsletter in Arabic, English, French and Spanish. languages.

The IDI also contributed articles for other publications and a regular column in all issues of the INTOSAI Journal.

ATTENDANCE AND CONTRIBUTIONS AT INTERNATIONAL MEETINGS

During the year, IDI participated in 24 international meetings. These included:

- INTOSAI meetings like the XXII INCOSAI, Governing Board and meetings of INTOSAI Committees, Working Groups and Task Forces.
- Regional meetings like the regional governing board, congresses and meetings of regional training, institutional strengthening or capacity building committees.
- Other stakeholder meetings like UN High Level Political Forum, other meetings/seminars organised by UN bodies, OECD, International Budgetary Partnership, Fellowship programme at the US Government Accountability Office and seminars organised by donor organisations.

In the meetings, the IDI shared updates on its activities and provided technical inputs on different issues related to capacity development and public sector auditing.

REPORTING TO STAKEHOLDERS

During the year, the IDI prepared the statutory documents in a timely manner. These included the Operational Plan, Budget, Financial Statements and Performance and Accountability Report.

PARTNERSHIPS

During 2016 the IDI continued to strengthen its partnership under each of the four goal areas of INTOSAI.

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

The IDI is also represented on the Forum for INTOSAI Professional Pronouncements (FIPP). The IDI also continued and expanded its strong partnership with the **Capacity Building Committee** under INTOSAI Strategic Goal 2 in disseminating CBC guidance and supporting SAIs in implementing them. IDI was also part of the INTOSAI Task Group on INTOSAI Certification of Auditors[15], led by the CBC Chair to work on a certification scheme for professional staff of SAIs. The INTOSAI competency framework was approved at the XXII INCOSAI.

At the XXII INCOSAI, the CBC, IDI and INTOSAI-Donor Cooperation organised a joint booth. To enhance the coordination of the work of the CBC and INTOSAI-Donor Cooperation, the annual meeting of the INTOSAI-Donor Steering Committee was held together with the annual meeting of the CBC in 2016. The post 2016 SAI PMF Strategy, approved at INCOSAI 2016 has been

---

[15] Renamed as Task Force on INTOSAI Auditor Professionalisation

developed in partnership with the CBC. With effect from 2017, the CBC will be the Strategic Governance lead for the SAI PMF and the IDI will be the Operational lead.

Under the **Knowledge Sharing Committee**, the IDI cooperated with WGEA, WGPD, WGITA, WGVBS and WGFACML. Further, the IDI had extensive cooperation with the KSC Chair, SAI India for the IDI- KSC Community Portal and Auditing SDGs programme. This cooperation under Strategic Goal 3 included working together on products and capacity development programmes. IDI and WGITA collaborated in maintaining their co-branded guidance. The IDI and WGPD are cooperating in supporting audit under the ALBF Programme. The IDI is cooperating with the WGEA to support SAIs in ASOSAI in conducting audit of disaster management. The INTOSAI-Donor Secretariat continued to coordinate the Task Team for developing the SAI PMF under the aegis of the WGVBS in 2016. The IDI is cooperating with the WGFACML for the SAI Fighting Corruption programme.

Contributing to INTOSAI Strategic Goal 4, the IDI continues to serve as Secretariat for the INTOSAI- Donor Cooperation which seeks to augment and strengthen support to SAIs in developing countries. The IDI has cooperated extensively with the Chair and Vice-Chair of the **INTOSAI Policy, Finance and Administration Committee** in respect of this goal area.

The IDI also actively contributed to the new INTOSAI Strategic Plan as part of the INTOSAI Strategic Planning Taskforce. Further, the IDI is a member of the INTOSAI Supervisory Committee on Emerging Issues, and participated actively in the task force for reviewing the INTOSAI Statutes. The IDI and INTOSAI-Donor Cooperation's roles have been clearly recognised in the new INTOSAI Strategic Plan 2017-2022 and the IDI is now also clearly defined as an INTOSAI organ as per the revised INTOSAI Statutes.

During 2016, a strong partnership was also forged between the IDI and UNDESA for the Audit of SDGs programme. UNDESA hosted IDI meetings for this programme and contribute actively in the design and development work for the programme. The programme products are planned to be co-branded.

IDI also strengthened its cooperation with International Budgetary Partnership (IBP) and will work together with the IBP to strengthen SAIs' engagement with stakeholders.

IDI DEVELOPMENT

The following key developments took place in 2016:

IDI GOVERNANCE STRUCTURE

The IDI revised its Statutes and the Rules of Procedures for the IDI Board in 2015. The

Statutes and Rules of Procedures were approved by the IDI Board and the Norwegian Foundation Authorities in 2016. The revised statutes incorporated changes in the composition of the IDI Board towards stronger representation from the INTOSAI Community and developing country SAIs. The IDI Board has continued the transition towards the requirements of the revised Statutes, which will be met in 2017. The IDI Board has also initiated a system of annual appraisal of its performance.

IDI ORGANISATIONAL REVIEW

The IDI Board decided to review the organizational structure of the IDI due to among other things the change in the responsibility for SAI PMF from 2017 onwards. The broad outlines for the future organizational structure was decided in December 2016. The IDI will be in a transition period during the first half of 2017 to implement the new organizational structure. Going forward, the IDI will be divided in three departments complemented by a strategic support unit where two departments will implement the capacity development programmes while the third will cover the IDI administration and the INTOSAI-Donor Secretariat.

IDI POLICIES AND HANDBOOKS

The IDI has during 2016 developed a Crises Management Plan (CMP). The CMP is a stepwise

approach for how IDI should deal with safety and health issues of IDI staff. IDI has in cooperation with OAG Norway and International SOS tested the plan. Furthermore, all IDI staff received training on safety and health issues in 2016.

The IDI is also developing a Complaints Framework for dealing with any internal and external complaints against IDI staff and the IDI Board. The Complaints Framework will be finalized in first quarter of 2017

The IDI has in 2016 reviewed it's Environmental Policy and the Employee Handbook.

The draft IDI Bilateral Policy will be considered for approval by the IDI Board in March 2017. The IDI Programme Handbook is being revised. An IDI Certification Policy for streamlining and aligning the IDI's practices for offering certification will be developed in line with the developments regarding certification of public sector auditors in INTOSAI.

EFFICIENCY OF INTERNAL PROCESSES

The IDI has during 2016 worked in cooperation with its IT service provider to improve its IT environment. Hereunder renewal of hardware and software and upgrading of the tele/videoconference facilities.

NEW PREMISES

The IDI moved into new and modern office premises in September 2016. The new office is situated in the city center of Oslo. The moving process was successfully managed in cooperation with OAG Norway and it did not impair the delivery of IDI programmes.

DEVELOPMENT OF THE NEW IDI STRATEGIC PLAN

The current IDI Strategic Plan ends in 2018, and IDI has started preparing for the development of the next Strategic Plan. The Terms of Reference for the external mid-term review of the current strategic plan have been developed.

INTOSAI GLOBAL SURVEY

IDI has in partnership with the INTOSAI Community developed the 2017 INTOSAI Global Survey which amongst other things will take stock of the global SAI performance and map the capacity development needs of SAIs. By involving all the INTOSAI Committees and INTOSAI regions in the design and delivery of the Global Survey, the objective is also to reduce the volume of surveys in the INTOSAI community which place constraints on the SAIs. The survey will triangulate data from different sources including a questionnaire distributed to all SAIs and data from open sources like PEFA

reports etc. The INTOSAI Global Stocktaking Report will be finalized in second half of 2017.

IDI GENDER EQUALITY INSTITUTIONAL ASSESSMENT

The assessment was conducted by the IDI during 2016.

The report presents pertinent findings, conclusions and recommendations in respect of gender equality both in the IDI's internal organisational structure as well as the IDI's capacity development approach.

To take forward the recommendations, IDI has established a project group on Gender comprising management and staff from all departments. This project group will interact with gender experts and other stakeholders during 2017 -2018 and contribute to the development of gender indicators relevant for the results framework for the next IDI Strategic Plan.

RESOURCING OF THE IDI

The IDI relies on funding from developmental partners and in-kind contributions of SAIs for resourcing of its capacity development work.

In 2016, the IDI received donor funding of NOK 62,8 million[16]. This included core funding from

---

[16] Includes NOK 54,35 million for administration and capacity development including brought forward advances for 2016 of NOK 12,03 million received in 2015, NOK 8,2 million earmarked funding for use during 2016-2018 on specific programmes and accrued

interest available for use on programme activities. Also includes NOK 8,25 million for the INTOSAI-Donor Secretariat including

the Norwegian Parliament through the OAG Norway for administration, the INTOSAI-Donor Secretariat as well as capacity development programmes·

Basket funding was provided by the Swedish International Development Cooperation Agency (SIDA), the Ministry of Foreign Affairs (MFA), Finland and INTOSAI.

During the year, earmarked funds for specific programmes were received from MFA Norway, International Fund for Agricultural Development (IFAD), United States Agency for International Development (USAID), OAG Zambia, Global Affairs (GA) Canada (, MFA Australia, MFA France and MFA Hungary. MFA Hungary came on as a donor for the first time with substantial funding for the programme on SAI Fighting Corruption. A notable feature of this funding was that the amount was the savings of the SAI Hungary for 2015. MFA France also came on board as a funding partner for the programme on SAI Independence. In the second half of the year, MFA Finland restored its basket funding after a one-year gap.

The INTOSAI-Donor Secretariat was funded through a joint basket funding initiative by Irish Aid, State Secretariat for Economic Affairs

(SECO), Switzerland and the Austrian Development Agency.

In 2016, the IDI continued to receive substantial 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 Norway and Zambia; and hosting of IDI events with administrative and logistics support. The in kind contribution for the 3i Programme for the English speaking region (2012-2014) was calculated to be around USD 1 million, approximately 27 percent of the funding used for the programme. For the ongoing 3i Programme in ARABOSAI, the in-kind contribution for 2014-2016 has been valued at USD 0, 56 million which represents 41 percent of the funding used for the programme during 2014-2016.

In-kind contributors 2015
Resource Persons
SAIs of Argentina, Austria, Bahrain, Bangladesh, Bhutan, Brazil, Burundi, Cameroon, Canada, Cayman Islands, Chile, China, Colombia, Congo, Costa Rica, Djibouti, El Salvador, Estonia, Gabon, Georgia, Guam, Guatemala, Hungary, India, Indonesia, Iraq, Jamaica, Luxembourg, Malawi, Malaysia, Maldives, Morocco, Namibia, Nepal, Netherlands, New Zealand, Norway, Pakistan, Peru, Philippines, Portugal, Samoa, Senegal, Sierra

---

brought forward from 2015 of NOK 1,32 million. Excludes advance of NOK 11,8 million for 2017.

Leone, South Africa, Sudan, Sweden, Tanzania, Thailand, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uruguay and Zambia.	
Secondments to IDI (Fully funded)	
SAIs of Norway and Zambia	
Hosting of IDI Events	
SAIs of Austria, Bhutan, Cameroon, Ecuador, Costa Rica, Ethiopia, Gabon, Georgia, Hungary, India, Indonesia, Jordan, Malaysia, Mexico, Morocco, New Zealand, Panama, Paraguay, Philippines, Samoa, Sudan and Tanzania.	

IDI STAFF

During 2016 the IDI had 27 staff members including 4 members of the management team. The capacity development team had 13 employees including two regional employees operating from Tunisia and Costa Rica. The INTOSAI-Donor Secretariat had a manager and five employees.

IDI EXPENSES

In 2016 the IDI's total expenses amounted to NOK 48,1 million. This included expenses on capacity development programmes, staff costs, administration overheads and the INTOSAI-Donor Secretariat.

The largest portion of expenses was incurred on the capacity development activities and the salary costs of the IDI.

The IDI's financial statements are annually audited by external auditors (KPMG). Like in all previous years, the IDI received an unqualified audit opinion for 2016.

The table below shows expenses on different IDI capacity development programmes (excluding staff costs).

Programme	Expenses 2016 (NOK)
ISSAI Implementation Initiative[17]	8 842 847
Audit of Lending and Borrowing Frameworks	912 502
SAI PMF	2 659 542
CBC Support Programme	1 846 861
SAI Independence	146 915
Audit of External Aided Projects in Agriculture and Food Security	924 836
Enhancing eLearning Capacity	488 123
SAI Engaging with Stakeholders	456 359
SAIs Fighting Corruption	475 153
SAI Strategy, Performance Measurement and Reporting	26 807
SAI Young Leaders	131 675
Bilateral support programmes	429 986
Donor Training	
Supporting Regions, Networks and Communities	1 530 707
Auditing SDGs	95 976

---

[17] Expenses include the 3i Phase I & 3i Phase II

The IDI tried many things for the first time in 2016. The lessons learned recorded below highlight some of our main learning during 2016. Specific lessons learned from different programmes are presented in the detailed programme reports in the appendix.

- Developing global public goods requires resource persons who combine subject matter expertise with, understanding of local context, facilitation and eLearning mentoring skills. To build strong teams that have a common understanding of the subject matter, local context and display necessary skills, the IDI plans to introduce mentor training as a regular component of its capacity development programmes. Such a component will also provide an incentive and facilitate commitment of resource persons. Sourcing in external experts on new areas or engaging such experts to train the mentor team will also be pursued.

- Online product development works well in terms of costs and engagement of otherwise unavailable resources. However, the process is lengthy. There is a need to look for a workable combination of online product development combined with face to face meetings. In addition, the need for global exposure and feedback from stakeholders, may also make it necessary to provide more time for product development and finalisation.

- There is a need to provide adequate time and resources for development of competency based certification programmes. The IDI underestimated the time needed for such development in 2016.

- Providing detailed templates and working papers helps SAIs teams in carrying out ISSAI based audits. Further templates need to be developed for performance and compliance audits.

- Including middle managers in cooperative audits, requiring the audit to be a part of the SAI annual work plan, assigning specific mentors to each SAI team and development of review checklist facilitated stronger audit results. IDI eLearning platform has also been used successfully for follow up on the status of cooperative audits.

- There is a need to take a common stand on participation of SAIs who have confidentiality requirements or SAIs

that change audit team members during a cooperative audit.

- Introducing elements of advocacy, change management, engagement with SAI leadership and stakeholder engagement have been good additions for SAI level support pilot for ISSAI implementation. IDI has learnt that these elements need to be worked on more intensively. IDI has also faced the dilemma of balancing what needs to be done to facilitate outcomes at the SAI level.

- SAI Strategic Management Framework and IDI Strategic Management Model for INTOSAI regions proved to be good models for supporting SAIs and regions in development of their strategic plans and performance indicators

- IDI needs a system for facilitating interactive communities of practice. Streamlining the existing communities, linking them to eLearning courses and providing managers for these communities could be some of the

measures taken. It is also important to realise that a community of practice is much more than a web based portal. The IDI needs to complement web based interaction with interaction through other means to enrich its existing communities. This is a lesson learned from last year that the IDI failed to act on in 2016. We will make plans to do so in 2017.

- While the IDI has been taking measures to promote gender balance within its programmes, there is a need to find new ways of contributing to the gender agenda. This is a lesson learned that the IDI will continue to work with.

- Using SAI training facilities and broadening the base of host SAIs has led to savings and increased outreach of IDI programmes.

CORPORATE RISKS AND CONTROL MEASURES

CORPORATE RISKS AND CONTROL MEASURES

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

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

During 2016, the individual programme risk profiles were aligned with the IDI Corporate Risk Register for monitoring the programme risks for the 2016-2018 Operational Plan. The risk register measures the inherent risk (product of impact and probability of a risk) and the residual risk (inherent risk multiplied by the control rating).

Risks were identified and monitored during 2016. They are classified in four areas:

- **DEVELOPMENTAL RISKS:** This category seeks to address risks related to sustainability of the results from IDI's initiatives, added value and the quality of deliverables. Focus is on greater engagement with stakeholders and the beneficiaries as part of control measures.

- **OPERATIONAL RISKS:** This area covers issues like resourcing, staff safety, staffing and internal controls. Emphasis is on transparency of operations, effective implementation of policies, and engagement with stakeholders.

- **REPUTATIONAL RISKS:** This includes risks emanating from stakeholder expectations and staff conduct. Proper communication and adherence to principles and guidelines is the key to controlling these risks.

- **NATURAL RISKS:** Risks like natural disasters are sought to be countered through adequate backup and support from professional service providers.

ANNEXES

ANNEXE 1: PARTICIPATING SAIS IN 2016

No.	SAI	INTOSAI Membership	INTOSAI REGION	DAC Classification (2016)	ODA Eligible	Fragile states and economies 2016	1. 3i Programme Phases I and II	2. Audit of Lending and Borrowing Frameworks	3. Support to CBC	4. Audit of Externally Aided Projects in Agricultural and Food Security	5. Enhancing eLearning Programme	6. SAI Strategy, Performance Measurement and Reporting	7. Support for INTOSAI Regions, Networks and Communities	8. Bilateral	9. SAI PMF
1	Afghanistan	Yes	ASOSAI	LDC	Yes	Yes	N	N	Y	N	Y	N	N	Y	N
2	Algeria	Yes	ARABOSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N
3	Argentina	Yes	OLACEFS	UMI	Yes		N	Y	N	N	N	N	N	N	N
4	Bangladesh	Yes	ASOSAI	LDC	Yes		N	Y	Y	N	Y	N	N	N	N
5	Belize	Yes	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y
6	Benin	Yes	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
7	Bhutan	Yes	ASOSAI	LDC	Yes		Y	N	Y	N	Y	Y	N	N	N
8	Bolivia	Yes	OLACEFS	LMI	Yes		N	N	N	N	N	N	N	N	Y
9	Brazil	Yes	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	Y
10	Burkina Faso	Yes	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
11	Burundi	Yes	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
12	Cambodia	Yes	ASOSAI	LDC	Yes		N	N	N	N	N	N	N	N	N
13	Cameroon	Yes	CREFIAF	LMI	Yes		Y	N	N	N	N	N	N	N	N
14	Cape Verde	Yes	CREFIAF	LMI	Yes		Y	N	N	N	N	N	N	N	N
15	Cayman Islands	No	CAROSAI	HI	No		N	N	N	N	N	N	N	N	Y
16	Chad	Yes	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
17	Chile	Yes	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	Y
18	China	Yes	ASOSAI	UMI	Yes		N	N	Y	N	Y	N	N	N	N
19	Colombia	Yes	OLACEFS	UMI	Yes		N	Y	N	N	N	N	N	N	N
20	Comoros	No	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
21	Congo, Republic of	Yes	CREFIAF	LMI	Yes		Y	N	N	N	N	N	N	N	N
22	Congo, Democratic Republic of the (DRC)	Yes	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
23	Cook Islands	Yes	PASAI	UMI	Yes		N	N	Y	N	N	N	Y	N	Y
24	Costa Rica	Yes	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	Y
25	Cyprus	Yes	EUROSAI	HI	No		N	N	N	N	N	N	N	N	Y
26	Djibouti	Yes	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
27	Dominican Republic	Yes	OLACEFS	UMI	Yes		N	N	N	N	N	N	N	N	Y
28	Ecuador	Yes	OLACEFS	UMI	Yes		Y	N	N	N	N	N	N	N	Y
29	Egypt	Yes	ARABOSAI	LMI	Yes		N	N	N	N	N	N	Y	N	N
30	El Salvador	Yes	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	N	Y
31	Fiji	Yes	PASAI	UMI	Yes		N	N	Y	N	N	N	Y	N	N
32	Gabon	Yes	CREFIAF	UMI	Yes		Y	N	N	N	N	N	N	N	N
33	Gambia	Yes	AFROSAI-E	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N
34	Georgia	Yes	EUROSAI	LMI	Yes		N	Y	N	N	N	N	N	N	N
35	Guatemala	Yes	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	N	Y

#	Country						1	2	3	4	5	6	7	8	9
36	Guinea	Yes	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
37	Guinea-Bissau	Yes	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
38	Honduras	Yes	OLACEFS	LMI	Yes		N	Y	N	N	N	N	N	N	N
39	India	Yes	ASOSAI	LMI	Yes		N	N	Y	N	N	N	Y	N	N
40	Indonesia	Yes	ASOSAI	LMI	Yes		N	N	Y	N	Y	N	N	N	N
41	Iraq	Yes	ARABOSAI	UMI	Yes	Yes	Y	N	N	N	N	N	Y	N	N
42	Jamaica	Yes	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y
43	Jordan	Yes	ARABOSAI	UMI	Yes		Y	N	N	N	N	N	Y	N	N
44	Kazakhstan	Yes	EUROSAI	UMI	Yes		N	N	N	N	Y	N	N	N	N
45	Kenya	Yes	AFROSAI-E	OLI	Yes		N	Y	N	N	N	N	N	N	N
46	Kiribati	Yes	PASAI	LDC	Yes	Yes	N	N	N	N	N	N	Y	N	N
47	Kuwait	Yes	ARABOSAI	HI	No		N	N	N	N	N	N	Y	N	N
48	Lao Peoples Democratic Republic	Yes	ASOSAI	LDC	Yes		N	N	Y	N	N	N	N	N	N
49	Lebanon	Yes	ARABOSAI	UMI	Yes	Yes	N	N	N	N	N	N	Y	N	N
50	Liberia	Yes	AFROSAI-E	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N
51	Libyan Arab Jamahiriya	Yes	ARABOSAI	UMI	Yes	Yes	Y	N	N	N	N	N	Y	N	N
52	Madagascar	Yes	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
53	Malawi	Yes	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	N	N	N
54	Malaysia	Yes	ASOSAI	UMI	Yes		N	Y	Y	N	Y	N	N	N	N
55	Maldives	Yes	ASOSAI	UMI	Yes		N	Y	Y	N	N	N	N	N	N
56	Mali	Yes	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
57	Marshall Islands	Yes	PASAI	UMI	Yes	Yes	N	N	Y	N	N	N	Y	N	N
58	Mauritania	Yes	ARABOSAI	LDC	Yes		Y	N	N	N	N	N	Y	N	N
59	Mexico	Yes	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	N
60	Micronesia, Federal State of - Pohnpei	Yes	PASAI	LMI	Yes		N	N	Y	N	N	N	N	N	N
61	Micronesia, Federal State of - National O	Yes	PASAI	LMI	Yes	Yes	N	N	Y	N	N	N	Y	N	N
62	Mongolia	Yes	ASOSAI	LMI	Yes		N	N	Y	N	N	N	N	N	N
63	Morocco	Yes	ARABOSAI	LMI	Yes		Y	N	N	N	N	N	Y	N	N
64	Myanmar	Yes	ASOSAI	LDC	Yes	Yes	N	N	Y	N	Y	N	N	N	N
65	Nauru	Yes	PASAI	UMI	Yes		N	N	N	N	N	N	Y	N	N
66	Nepal	Yes	ASOSAI	LDC	Yes		N	Y	Y	N	Y	N	N	N	N
67	New Zealand	Yes	PASAI	HI	No		N	N	N	N	N	N	N	N	Y
68	Nicaragua	Yes	OLACEFS	LMI	Yes		Y	N	N	N	N	N	N	N	Y
69	Niger	Yes	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
70	Oman	Yes	ARABOSAI	HI	No		Y	N	N	N	N	N	Y	N	N
71	Pakistan	Yes	ASOSAI	LMI	Yes		N	N	Y	N	Y	N	N	N	N
72	Palau	Yes	PASAI	UMI	Yes		N	N	N	N	N	N	Y	N	N
73	Palestinian territories / West Bank & Gaz	No	ARABOSAI	LMI	Yes	Yes	Y	N	N	N	N	N	Y	N	N
74	Panama	Yes	OLACEFS	UMI	Yes		N	N	N	N	N	N	N	N	Y
75	Papua New Guinea	Yes	PASAI	LMI	Yes		N	N	Y	N	N	N	Y	N	Y

#	Country														
76	Paraguay	Yes	OLACEFS	LMI	Yes		Y	Y	N	N	N	N	N	N	Y
77	Peru	Yes	OLACEFS	UMI	Yes		Y	Y	N	N	N	N	N	N	Y
78	Philippines	Yes	ASOSAI	LMI	Yes		N	Y	Y	N	Y	N	N	N	N
79	Portugal	Yes	EUROSAI	HI	No		N	N	N	N	Y	N	N	N	N
80	Qatar	Yes	ARABOSAI	HI	No		N	N	N	N	N	N	Y	N	N
81	Rwanda	Yes	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	N	N	N
82	Samoa	Yes	PASAI	LMI	Yes		N	N	Y	N	N	N	Y	N	Y
83	Sao Tome and Principe	Yes	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
84	Saudi Arabia	Yes	ARABOSAI	HI	No		N	N	N	N	N	N	Y	N	N
85	Senegal	Yes	CREFIAF	LDC	Yes		Y	N	N	N	N	N	N	N	N
86	Sierra Leone	Yes	AFROSAI-E	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N
87	Solomon Islands	Yes	PASAI	LDC	Yes	Yes	N	N	Y	N	N	N	Y	N	Y
88	Somalia	Yes	ARABOSAI	LDC	Yes	Yes	N	N	N	N	N	N	N	Y	N
89	Spain	Yes	EUROSAI	HI	No		N	N	N	N	Y	N	N	N	N
90	Sri Lanka	Yes	ASOSAI	LMI	Yes		N	N	N	N	Y	N	N	N	N
91	Sudan	Yes	ARABOSAI	LDC	Yes	Yes	Y	N	N	N	N	N	Y	N	N
92	Suriname	Yes	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y
93	Tanzania (United Republic)	Yes	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	N	N	N
94	Thailand	Yes	ASOSAI	UMI	Yes		N	N	Y	N	Y	N	N	N	N
95	Togo	Yes	CREFIAF	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N
96	Tonga	Yes	PASAI	UMI	Yes		N	N	Y	N	N	N	Y	N	Y
97	Trinidad and Tobago	Yes	CAROSAI	HI	No		N	N	N	N	N	N	N	N	Y
98	Tunisia	Yes	ARABOSAI	UMI	Yes		Y	N	N	N	N	N	Y	N	N
99	Tuvalu	Yes	PASAI	LDC	Yes	Yes	N	N	Y	N	N	N	Y	N	Y
100	Ukraine	Yes	EUROSAI	LMI	Yes		N	N	Y	N	N	N	N	N	N
101	United Arab Emirates	Yes	ARABOSAI	HI	No		N	N	N	N	Y	N	N	N	N
102	Uruguay	Yes	OLACEFS	UMI	Yes		N	N	N	N	N	N	N	N	Y
103	Vanuatu	Yes	PASAI	LDC	Yes		N	N	N	N	N	N	Y	N	N
104	Venezuela	Yes	OLACEFS	UMI	Yes		N	N	N	N	N	N	N	N	Y
105	Viet Nam	Yes	ASOSAI	LMI	Yes		N	N	Y	N	N	N	N	N	N
106	Zambia	Yes	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	N	N	N
107	Zimbabwe	Yes	AFROSAI-E	OLI	Yes	Yes	N	Y	N	N	N	N	N	N	N

The following table makes a distinction between the total number of participants and resource persons involved in the IDI programmes during 2016. A distinction is also made in terms of the 'Not Repeated' figures where the number of those participants and resource persons involved in more than one programme has been moderated.

| No. | Programme Name | Language | Actual Participants | | | PARTICIPANTS (NOT REPEATED) | | | Top Management | | Resource Team | | | | | | Total no repeated |
| | | | | | | | | | | | IDI Certified People | | Others | | NO REPEATED | | |
			Male	Female	Total actual	NR Male	NR Female	Total no repeated	Male	Female	Male	Female	Male	Female	NR Male	NR Female	
1	3i Programme Phases I and II	More than 1	178	88	266	157	64	221	18	5	28	27	13	8	29	19	48
2	Audit of Lending and Borrowing Frameworks	More than 1	9	5	14	9	5	14	0	0	3	3	8	7	6	5	11
3	Support to CBC	More than 1	59	59	118	32	39	71	0	0	6	7	4	2	6	6	12
4	Audit of Ext. Aided Projects in Agric. and Food Security	English	32	10	42	26	16	42	3	1	0	0	9	2	7	2	9
5	Enhancing eLearning Capacity	More than 1	20	8	28	20	8	28	0	0	1	3	0	0	1	2	3
6	SAI Engaging with Stakeholders	More than 1	0	0	0	0	0	0	0	0	0	0	4	7	2	4	6
7	SAI Fighting Corruption	More than 1	0	0	0	0	0	0	0	0	1	0	10	1	8	1	9
8	SAI Young Leaders	English	0	0	0	0	0	0	0	0	0	0	1	3	1	3	4
9	SAI Strategy, Performance Measurement and Reporting	More than 1	3	2	5	3	2	5	1	1	0	0	0	0	0	0	0
10	SAI Independence	More than 1	0	0	0	0	0	0	0	0	0	0	9	3	10	3	13
11	Auditing of Sustainable Development Goals	More than 1	0	0	0	0	0	0	0	0	0	0	22	11	17	8	25
12	Support for INTOSAI Regions, Networks and Communities	More than 1	66	21	87	66	21	87	42	11	0	0	0	0	0	0	0
13	Bilateral	English	26	1	27	26	1	27	0	0	0	0	2	1	2	1	3
14	SAI PMF	More than 1	31	36	67	24	32	56	0	0	0	0	1	0	1	0	1
	Total 2016	79 %	424	230	654	363	188	**551**	64	18	39	40	83	45	90	54	**144**
						66 %	34 %								63 %	38 %	

ANNEXE 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 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 values and benefits of SAIs 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 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 are 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 to set baselines, milestones and targets. These sources include the triennial IDI/INTOSAI Global Surveys (2014 and 2017), SAI PMF assessments, iCAT (ISSAI Compliance Assessment Tools) reviews, PEFA data[18], the International Budget Partnership's Open Budget Survey[19], 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 sample[20].

The SAI Outcome indicators along with the constituent sub indicators are 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/INTOSAI Global Survey for information. In case of indicators measuring cumulative results, the figures for 2015 and 2016 will be treated as milestones towards 2017 targets. Results for 2015 have been updated where applicable.

SAI Outcome Indicator: SO1	Baseline 2014[21]	Target 2017
Percentage of SAIs in developing countries that issue[22] 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**
	LDC&LI = 40%	LDC&LI = 50%

---

18 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.

19 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.

20 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.

21 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.

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

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.	LMI = 70% UMI = 80%	LMI = 75% UMI = 85%
	Achieved:	LDC&OLI = % LMI = % UMI = %
	Source: IDI review of latest published PEFA reports (PEFA PI-10, criteria (iv))	
SAI Outcome Indicator: SO3	**Baseline 2014**	**Target 2017**
Percentage of SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice **Sub-indicators**		
1. % of SAIs that have decided to adopt the level 2 ISSAIs[23]	83%	95%
	Achieved:	
	Source: Monitoring Sample	Source: Monitoring Sample
2. % of SAIs that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF	20%	30%
	Achieved:	
	Source: SAI PMF, iCATs	**Source:** SAI PMF, iCATs
3. % of SAIs that have ISSAI compliant manuals and policies in place for:		
• Code of Ethics (ISSAI 30), including monitoring system	77%	**85%**
	Achieved:	
	Source: Monitoring Sample – questions in the code of ethics section	**Source:** SAI PMF: SAI-18 dim (i), criteria (a) met

•   Quality Control (ISSAI 40)
        a.   Quality control
        b.   Quality assurance
	a. No baseline
	b. 47%
		a. 55%
		b. 55%

	Achieved:	
	Source: b.Monitoring Sample, questions in the quality assurance section	**Source:** **a.** SAI PMF: SAI-9 dim (iii) score 3 or higher **b.** SAI PMF: SAI-9 dim (iv) score 3 or higher
4. % of SAIs that have generally implemented the ISSAIs, in practice, for:		
• Independence (ISSAI 10)	12%	20%
	Achieved:	

---

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

	Baseline 2014	Target 2017
	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[24] b. % of SAIs that measure and report publicly on their annual performance	a. 48% b. No baseline available	a. 55% **b.** 25%
	Source: a. Global Survey	**Source:** a. Global survey **b.** SAI PMF: SAI-5 dim (iii), score 3 or higher
• Code of Ethics (ISSAI 30) , including monitoring system	7%	15%
	Achieved:	
	Source: Monitoring Sample - questions in the code of ethics section	**Source:** SAI PMF: SAI-18 dim (i), score 3 or higher
• Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline available b. 7%	a. 15% **b.** 15%
	Achieved:	
	Source: **b.** Monitoring Sample, questions in the quality assurance section	**Source:** a. SAI PMF: SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A) b. SAI PMF: SAI-10, score 3 or higher
5. % of SAIs that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice	0%	**5%**
	Achieved:	
	Source: Number of countries (from Monitoring Sample) for which all criteria under (3) and (4) above are met, and they have done a level 2 iCAT and/or SAI PMF	**Source:** Number of countries meeting all the criteria under (3) and (4) above, based on received SAI PMF assessment reports (self assessment reports must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology).
SAI Outcome Indicator: SO4	**Baseline 2014**	**Target 2017**
Percentage of SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: **Sub Indicators:**		
1. % of SAIs that have decided to adopt the ISSAIs on: • Financial Audit • Performance Audit	Finance: 100% Compliance: 97% Performance: 90%	Finance 95% Compliance 95% Performance 95%
	Achieved:	

---

[24] SAIS that publish at least 80% of their completed audit reports

	• Compliance Audit	**Source:** Monitoring Sample – first question	**Source:** Monitoring Sample
2.	% of SAIs that have undertaken an assessment of their compliance with the ISSAIs with iCATs on: • Financial Audit • Performance Audit • Compliance Audit	Finance: 17% Compliance: 15% Performance: 15%	Finance: 35% Compliance: 30% Performance: 30%
		Achieved:	
		Source: Monitoring Sample – questions 2-5	**Source:** Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAIs).
3.	% of SAIs that have ISSAI compliant manuals and policies in place for: • Financial Audit • Performance Audit • Compliance Audit	Finance: No baseline available Compliance: No baseline available Performance: No baseline available No source of data available	Finance 25% Compliance 25% Performance 25%
		Achieved:	
		Source:	**Source:** • FA: SAI PMF: SAI-11 dim (i), score 3 or higher • CA: SAI PMF: SAI-13 dim (i), score 3 or higher • PA: SAI PMF: SAI-15 dim (i), score 3 or higher
4.	% of SAIs that have generally implemented the ISSAIs, in practice, for: • Financial Audit • Performance Audit • Compliance Audit	Finance: 3% Compliance: 10% Performance: 7%	Finance 10% Compliance 15% Performance15%
		Achieved:	
		Source: Monitoring Sample – tables under sections on Finance, Compliance and Performance audits.	**Source:** • FA: SAI PMF: SAI-12, score 3 or higher • CA: SAI PMF: SAI-14, score 3 or higher • PA: SAI PMF: SAI-16, score 3 or higher Must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology
SAI Outcome Indicator: SO5		**Baseline 2014**	**Target 2017**
Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: • Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)		**Financial audit:** LDC + OLI =69 % LMI = 69 % UMI = 66% **Compliance audit:**	**Financial audit:** LDC + OLI =72 % LMI = 72 % UMI = 69% **Compliance audit:**

• 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	LDC +OLI =57 % LMI = 64% UMI = 59% **Performance audit:** LDC +OLI =38 % LMI = 44% UMI = 55%	LDC +OLI =60 % LMI = 67% UMI = 62% **Performance audit:** LDC +OLI =41 % LMI = 47% UMI = 58%			
	Source: Triennial IDI Global Surveys				

IDI Outcome Indicators:

IDI OUTCOME 1	IDI Outcome Indicator: I1.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO1: Effective SAI capacity development programmes	Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model. Programmes are selected on the basis of criteria defined by the IDI.	88%	90%	90%	90%
	Achieved:		94%	100%	
	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% b) NA% c) NA%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%
	Achieved:		a) 100% b) 100% c) 100%	NA	
	Comment: No Programme Evaluations were planned during 2016				
	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[25] SAI PMF in the past 3 years.	SAIs: a) 52 b) 40 c) 49 d) NA[26] e) NA f) NA g) 44 h) 52 i) NA[27] Donors: a) 2	NA	NA	SAIs: a) 60 b) 60 c) 60 d) 60 e) 60 f) 60 g) 60 h) 60 i) 60 Donors: a) 12
		Achieved:			
		Comment:			
		Source: 　**A.** Triennial IDI Global Surveys 　**B.** IDI Performance and Accountability Report 　**C.** Survey among donor signatories to the INTOSAI-Donor MoU			
IDI OUTCOME 3	**IDI Outcome Indicator: I3.1**	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
IDI Outcome IO3: Stronger regional bodies, networks and communities	Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions[28] d) Donor staff understanding of working with SAIs e) Total (All IDI Programmes)	**Male & Female** a) 52 & 71 b) 146&74 c) NA[29] d) NA[30] e) 386&123	Male & Female a) 136 & 88 b) 231 & 159 c) NA d) 25 & 25 e) 392&272	Male & Female a) 175 & 119 b) 336& 264 c) NA d) 40 & 40 e) 551&423	**Male & Female** a) 175 & 139 b) 476 & 404 c) NA d) 60 & 60 e) 711&603

---

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

[26] Developed in 2014

[27] Developed in late 2013

[28] Certification of PDA Champions has been removed from the programme results framework. Since certification is currently being discussed in INTOSAI and since there are plans to pilot certification of auditors at a later date, the IDI is not investing separate resources at this stage in a certification programme for public debt experts.

[29] Programme launched in 2013

[30] Programme launched in 2014

		Achieved:	Male & Female	Male & Female	Male & Female
			a) 115 & 150 b) 536 & 305 c) NA d) 28 & 20 e) 679 & 475	a)222&211 b)546&321 c)NA d)28&20 e)796&552	
		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 [31]benefiting from IDI support during last three years to: a) Strategic plan development[32] b) Accessing external funding[33] c) Capacity development programmes d) Development of e-learning capacity	a) 2 b) NA[34] c) 8 d) 0	NA	NA	a) 2 b) 2 c) 8 d) 2
		Achieved:			
		Source A. IDI Annual Performance and Accountability Reports B. GCP monitoring reports			
IDI OUTCOME 4	**IDI Outcome Indicator: I4.1**	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
IDI Outcome IO4: Scaled-up and more effective support to SAIs • Increased support	Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries	US $55 million	US $60 million	US $65 million[35]	US $70 million
		Achieved:	US$68 million	US$69 million	
		Source: IDI calculations extracted from SAI Capacity Development Database			
	IDI Outcome Indicator: I4.2	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**

---

[31] Including AFROSAI, AFROSAI-E and CREFIAF

[32] 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

[33] Successful in terms of funding being arranged through Global Call for Proposals or otherwise

[34] Premature in terms of both GCP 2011 and GCP 2013

[35] Milestones were set as part of the IDI results framework in 2014. Against these milestones, the performance is on track. In 2016, the INTOSAI-Donor Cooperation developed its results framework for 2016-18, and set new milestones of $70, $75 and $80 million for 2016, 2017 and 2018 respectively. This reflected that achievement in 2015 was already $68 million. Compared to these milestones, the 2016 target was narrowly missed.

	Support aligned and coordinated behind SAI-led strategies:	a. **Strategic Plan:** LDC + OLI = 98% LMI =89 % UMI = 100% **b. Development Action Plan:** LDC+OLI = 85% LMI = 100% UMI = 98% **c. Support aligned behind SP** LDC+OLI = 75% LMI = 66% UMI =48 % d. Donor Coordination Group 35%			a. **Strategic Plan:** LDC+OLI = 99% LMI =92 % UMI = 100% **b. Development Action Plan:** LDC+OLI = 87% LMI = 100% UMI = 99% **c. Support aligned behind SP** LDC+OLI =80 % LMI = 75% UMI = 60% d. Donor Coordination Group 50%
• Better allocative efficiency of support • Better coordination and alignment • SAI-led strategies • More informed donor engagement with SAIs • Better design of support • Better M&E of support • Continually improving providers	a) Percentage of SAIs with a strategic plan b) Percentage of SAIs 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				
		Achieved:			
		Source: A. Triennial IDI global Surveys C. SAI Capacity Development Database			

IDI Outcome Indicator: I4.3	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	NA	60%
	Achieved:	53%		
	Source: Global call for Proposals 2011	**Source:** Global call for Proposals 2013		**Source:** Global call for Proposals 2015
IDI Outcome Indicator: I4.4	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	NA	NA	90%
	Achieved:			
	Source: Triennial IDI Global Surveys			

Performance & Accountability
Report 2016

INTOSAI
IDI
DEVELOPMENT INITIATIVE