



CONTENTS

Acronyms	2
Introduction	3
SAI Fighting Corruption	4
Auditing SDGs	11
ISSAI Implementation Initiative (3i Programme) Phase I in ARABOSAI	17
ISSAI Implementation Initiative (3i Programme) Phase I in OLACEFS	24
ISSAI Implementation Initiative (3i Programme) Phase I in CREFIAF	30
ISSAI Implementation Initiative (3i Programme) Phase II	36
Enhancing eLearning Capacity	39
SAI Engaging with Stakeholders	45
Strategy, Performance Measurement & Reporting	51
SAI Independence	53
SAI Young Leaders Programme	55
Audit of Externally Funded Projects in Agriculture and Food Security Sector	57
IDI Global Programme on Specialised Audits – Audit of Lending and Borrowing Frameworks	62
CBC Support Programme: 3i Cooperative Audit Programme - Disaster Management in ASOSAI	68
CBC Support Programme: Cooperative Audit Programme - Procurement in PASAI	73
Bilateral support	78
Supporting SAI Performance Measurement in PASAI	85
INTOSAI-Donor Cooperation	89
IDI Capacity Development	97

ACRONYMS

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
AISCCUF	Association des Institutions Supérieures de Contrôle Ayant en Commun l'usage du français (Association of Francophone SAIs)
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
CA	Compliance Audit
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CREFIAF	African Organization of French Speaking Supreme Audit Institutions
CBC	INTOSAI Capacity Building Committee
ECA	European Court of Auditors
EUROSAI	European Organization of Supreme Audit Institutions
FA	Financial Audit
FAS	INTOSAI Financial Audit Subcommittee
GA	Global Affairs
GAIN	Global Anti-Corruption Initiative
GCP	Global Call for Proposals
IBP	International Budgetary Partnership
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
MCD	Manager Capacity Development
MFA	Ministry of Foreign Affairs
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OAG	Office of Auditor General
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
UNDESA	United Nations Department of Economic and Social Affairs
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

INTRODUCTION

The appendix to the Performance and Accountability Report 2016, as in the previous years presents the detailed reports for 2016 on the different capacity development programmes developed and delivered by the IDI. These reports have been developed to present the programme updates for 2016 against the IDI Operational Plan 2016-2018 that was approved by the IDI Board in November 2016. The expenditure on the different programmes during 2016 have been compared to the revised budget 2016-2018 approved by the IDI Board in July 2016.

The reports present the details regarding the programme profile in terms of participating SAIs, cooperation partners, funding sources and link to the IDI results framework. The IDI is immensely grateful for the in kind contribution received from different SAIs and other international organisations have also been mentioned. The resource persons mentioned in the detailed reports are in addition to the IDI managers who have also contributed as resource persons for the programmes like SAI Fighting Corruption, SAI Engaging with Stakeholders, Auditing SDGs, SAI Independence, SAI Young Leaders, SAI PMF etc. In addition to the in kind contributions for the different programmes mentioned in the detailed reports, the IDI has also been benefited by other stakeholders who have provided valuable comments to the draft guidance being developed by the IDI during the year on different subjects. The IDI would like to thank the individual reviewers who have provided their comments, in addition to stakeholders like the International Budgetary Partnership (IBP), Association des Institutions Supérieures de Contrôle Ayant en Commun l'usage du français (Association of Francophone SAIs) (AISCCUF), United Nations Department of Economic and Social Affairs (UNDESA), CCAF FCVI Inc. and the World Bank (WB).

Updates have also been provided on the results frameworks and risk management of the respective programmes.

While attempting to present the details on all the above mentioned issues, the detailed reports have been presented in four different formats depending on the nature of the respective programmes. Programmes like Auditing Lending and Borrowing Frameworks and the CBC Support Programme are ongoing programmes from the previous Operational Plan period 2014-2015. Accordingly, they have a different format of results framework. In case of programmes like 3i Phase II, Strategy, Performance Measurement and Reporting; SAI Independence; and SAI Young Leaders, update on the results framework, detailed results framework and the risk management details have not been incorporated since these have been developed and approved by the IDI Board only in the November 2016 update of the IDI Operational Plan 2016-2018. The SAI Performance Measurement Framework managed by the INTOSAI-Donor Secretariat in the IDI as also the report for the INTOSAI-Donor Secretariat have different formats of results frameworks as agreed to by the respective stakeholders. The IDI Capacity Development refers to the internal activities in the IDI and accordingly do not have a results framework similar to the IDI programmes. All the other programmes follow the format of the results framework and risk management as developed for the new portfolio of the IDI programmes launched during 2015-2016.

SAI FIGHTING CORRUPTION

Background



SAIs can contribute to creating a climate of transparency that contribute to preventing corruption. SAIs have different mandates in fighting corruption, but frequently SAIs come across corruption in course of their audits and have a role in detecting and following up on such issues. As a public institution, it is also important that SAIs lead by example in the fight against corruption. ISSAI 30 requires SAIs to have and implement a code of ethics to ensure ethical behavior in the SAI. The 2014 Global Survey indicated that many SAIs face considerable challenges in fulfilling their mandates of preventing, detecting and reporting on corruption. 98 SAIs and seven INTOSAI regions had prioritized this area for support. The IDI's prioritization matrix also indicated this as a high priority programme that will address the needs of SAIs in developing countries. The programme design has been developed and agreed with a wide variety of stakeholders in September 2015 and subsequent engagements. During 2016 work has been initiated on developing the guidance and learning material for the programme components being delivered in 2017.

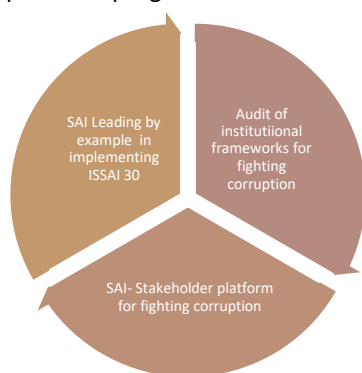
2016 has seen three important developments that affect this programme – The IDI has a revised cooperative audit model that will look at not only SAI commitment but also SAI readiness to conduct the audit. The audit model is also linked to SDG Goal 16 (especially 16.5 related to fight against corruption) and looks at the institutional framework for fighting corruption. To maintain the quality of support provided, the IDI has decided to limit the number of SAIs included in each round of cooperative audit and to keep this manageable in terms of the resources provided.

Programme Profile

Full Name	SAI fighting corruption				
Duration	2015 to 2020				
Link to SAI & IDI Outcomes	<p>Linked to all strategic priorities of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, it will help SAIs in taking up audits on new topics and it will ensure that SAIs lead by example as they conduct assessments of their own institutional framework to ensure robust ethical practices. Fighting corruption will demonstrate the SAIs' continued relevance to citizens and other stakeholders.</p> <p>As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with other institutions in the fight against corruption, it also covers IDI outcomes 1, 2 and 3.</p>				
Participating SAIs	Programme is planned to be offered to SAIs in all INTOSAI regions. Based on resources available and SAI prioritization and readiness. 58 SAIs will be invited to participate in the programme.				
	ARABOSAI	CREFAF	English speaking regions	OLACEFS	Total
	13 SAIs	12 SAIs	25 SAIs	8 SAIs	58 SAIs
Other participating organizations	During the country level delivery, stakeholders from anti- corruption and other agencies in the country may also participate in programme activities.				
Participants	Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit), staff from agencies involved in anti-corruption				
Cooperation Partners	UNDP Global Anti-Corruption Initiative (GAIN), INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), INTOSAI Regions, EUROSAT Task Force on Audit and Ethics (TFA&E)				
In-kind contribution	2016 Hosting support: SAI Hungary Resource Persons: SAIs of Cameroon, Nepal, Cayman Islands, Georgia, Hungary, Guam, Zambia, Jamaica, Thailand.				
Funding Sources	Global Affairs(GA) Canada, Ministry of Foreign Affairs (MFA) Hungary, USAID, IDI basket funds (OAG Norway, SIDA Sweden and MFA Finland)				

Programme Implementation Strategy

The main objective of the programme is **greater effectiveness of SAIs in fighting corruption**. For attaining this objective, development of programme resources like guidance and course material have taken place in the following areas during 2016:



1. SAI Leading by example in implementing ISSAI 30- Code of Ethics– As SAIs contribute to the fight against corruption in the country, they need to ensure that their own ethical practices are robust. As per the plan, SAIs were expected to undertake a review of their ethical practices based on implementation of ISSAI 30. Upon further discussions with stakeholders, support is now being provided to SAI teams through eLearning in implementation of ISSAI 30. This is important, as the revised ISSAI 30 is a new standard endorsed at the 2016 INTOSAI Congress and SAIs need to be aware of the requirements of implementing the Code of Ethics before conducting a review. The draft guidance has been developed on these lines.

2. Audit of Institutional Frameworks for fighting corruption – SAIs will be supported in conducting ISSAI based Performance Audits (PA) of institutional frameworks for fighting corruption. The audits will look at the strength and weakness of the institutional framework for fighting corruption at the whole of government level as well as one or two sectors for detailed checks to be selected by the participating SAIs. The focus is on prevention of corruption that may affect the efforts at achieving the SDGs. The impact of corruption on gender and the importance of stakeholder engagement in prevention of corruption have also been incorporated. Tools and guidance developed during the year for providing this support are also based on assessment methodologies developed by UNDP's GAIN programme at the sector level. The draft guidance on this component has been developed. The findings of a research undertaken on the subject in a sample of 28 SAIs across the INTOSAI regions have been incorporated in the guidance.

3. SAI-Stakeholder Platform for fighting corruption – This will be an engagement at the SAI level. Depending on the need and commitment of the SAIs, the IDI will support selected SAIs in setting up or enhancing SAI-stakeholder platform for fighting corruption. Work on this component has not been initiated in 2016 as it is scheduled to be delivered in 2019.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework about the Programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The colour scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off - target

Programme Outcome & Output Indicator for 2016	Achievement/Comments
Projects/Activities 2016	
Translation of English products into Arabic	Postponed to early 2017. English materials are in draft form
Product Development Meeting- Guidance on SAI Fighting Corruption. Oslo, Norway	Done
Product Development Meeting- Blended Learning Course on SAI Fighting Corruption. Budapest, Hungary	Done
Output Indicators 2016	
Research report on auditing of corruption by SAIs and different tools available to assess implementation of ISSAI 30	Done. Incorporated in the draft guidance.

Guidance on assessing implementation of ISSAI 30 and auditing institutional frameworks for fighting corruption available in English	Draft version available on IDI Community Portal for comments
Outcome Indicators 2016	
% invited SAls committing to IDI and SAI outcomes	40% The process of selection has been deferred to 2017 owing to new criteria being developed for selection of SAls during 2016

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
677 861	475 153	-202 708 (-30%)	Underspend due to (a) savings on IDI staff's travel and accommodation for the meeting conducted in Oslo, earlier planned elsewhere and (b) availability of substantially cheaper hotel in Budapest.

Key Lessons Learnt (Transferable to other Programmes)

1. Need to provide for adequate time for drafting the guidance, obtaining feedback from stakeholders and finalising after discussion with resource team.
2. Need to provide grounding on eLearning concepts and tools to resource persons for development of eLearning course modules.
3. In case of technical subjects like SAI Fighting Corruption, it is important to have a suitable mix of resource persons with competency in the subject matter (anti-corruption work) and methodology (ISSAI based PA).
4. Different components of the programme e.g. PA of Institutional Framework and Implementation of ISSAI 30 should be taken up separately for guidance and eLearning course development to maintain the focus of resource persons.

Programme Results Framework & Indicators

Objective: Greater effectiveness of SAIs in fighting corruption

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on auditing of corruption by SAIs and different tools available to assess implementation of ISSAI 30	(2016)	% invited SAIs committing to IDI and SAI outcomes <ul style="list-style-type: none"> ISSAI 30 Implementation assessment Audit 	0 (2014)	40% (2016)	% participating SAIs issue ¹ reports on audit of institutional framework for fighting corruption within the established legal time frame	0 (2015)	40% (2018)
Source : IDI project reports ²		Source : Signed statement of commitments			Source : IDI Programme Monitoring System		
Guidance on assessing implementation of ISSAI 30 and auditing institutional frameworks for fighting corruption available in English, French, Spanish and Arabic	(2016) (2017)	% participating SAIs conduct assessments of ISSAI 30 implementation as per IDI guidance	0 (2015)	50% (2018)	% pilot audits which meet applicable performance audit ISSAI requirements	0 (2015)	40% (2021)
Source : IDI community portal		Source: IDI Programme Monitoring System			Source : Quality assurance review reports		
Blended learning courseware developed as per IDI methodology (English, Arabic, French & Spanish)	(2017)	% participating SAIs conduct Audit of Institutional Frameworks for fighting corruption	0 (2015)	80% (2018)	% participating SAIs which show improved scores on post programme assessment of implementation of ISSAI 30	0 (2015)	30% (2019)
Source : IDI project report and elearning platform		Source: IDI Programme Monitoring System			Source : Post programme assessments		
No. SAI staff trained <ul style="list-style-type: none"> ISSAI 30 Implementation assessment Audit 	135 (2017)	% trained SAI staff used in conducting <ul style="list-style-type: none"> ISSAI 30 Implementation assessment 			% participating SAIs that include audit of institutional frameworks for fighting corruption and ISSAI 30 Implementation assessment	0 (2015)	25% (2021)
	135 (2018)		0 (2015)	60%			

¹ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

² IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

Source : IDI project reports		<ul style="list-style-type: none"> Audit 	0 (2015)	(2018) 60% (2019)	in their audit and operational plans		
		Source : IDI Programme Monitoring System			Source: IDI Programme monitoring system		
No. of SAIs provided support for auditing institutional frameworks	All the participating SAIs (2017-2019)	% SAIs (supported at local level) which establish SAI-Stakeholder Platform with other anti-corruption agencies	0 (2015)	35% (2021)	% participating SAIs that report enhanced interaction with stakeholders for fighting corruption	0 (2015)	25% (2022)
Source : IDI project reports		Source : IDI Project reports and Programme Monitoring System			Source : IDI Programme Monitoring System		
No. of SAIs provided SAI level support for SAI-Stakeholder platform	30 SAIs (2019)						
Source : IDI project reports							
% of issued audits quality assured through a QA mechanism	80% (2020)						
Source : IDI project reports and QA reports							
Lessons Learned from all regions documented	(2020)						
Source: IDI reports							

Assumptions SAIs

- SAIs want to enhance performance in fighting corruption
- SAIs and SAI leadership are willing to change systems and behavior
- Participating SAIs have mandate to fight corruption in their countries
- SAIs keep commitments

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to share tools i.e. ISSAI 30 Implementation assessment and UNDP GAIN methodology
- Anti-corruption agencies at country level are interested in enhanced relations with SAIs for fighting corruption

Risk Management

The risk management table is updated with the changes in the risk perception in regards of different risk indicators.

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk (2016 Plan)	Residual risk (2016 Report)	Control measures	Control Owner	Notes (Additional Comments have been highlighted)	Alert Code (2016 Plan)	Alert Code (2016 Report)
				(CXD)			(EXF)					
1.	Added value	3	1	3	0,2	0,6	0,6	IDI service delivery model followed, programme based on SAI needs	MCD Global	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions		
2.	Sustainability	3	2	6	0,6	3,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, SAI commitment, exit meeting	MCD Global	Risk that some SAIs that sign up for the programme lack adequate legal mandate in terms of fighting corruption through the audit of institutional framework for fighting corruption		
3.	Quality of deliverables	3	2	6	0,2	1,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies	MCD Global	Support from UNDP (GAIN) has been less than expected. However, it has been compensated with support from UNDESA. Other stakeholders have cooperated. Therefore, the risk rating has not been changed.		
4.	Availability of resource persons	3	1	3	0,6	3,6	1,8	Database of resource persons, use of resource persons from other regions and organisations	MCD Global & Regional	The risk was based on the possibility of getting limited resource persons from the SAI community owing to the technical nature of the subject. However, towards the end of the year IDI has managed to bring together a competent team of resource persons, who will continue as		

										mentors for the programme participants. Risk downgraded.		
5.	SAI willingness to share sensitive information regarding ethical practices	3	2	6	0,6	3,6		Signing of statements of commitments, confidentiality of shared information	MCD Global & Regional	Risk to be monitored during programme delivery		

AUDITING SDGS

Background



The Sustainable Development Goals (SDGs), which the UN Members States jointly committed to in September 2015, provide an ambitious and long-term agenda on a broad range of vital issues. The UN Member State declaration on the SDGs, “Transforming Our World: The 2030 Agenda for Sustainable Development,” noted that “Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the goals and targets over the coming fifteen years.”

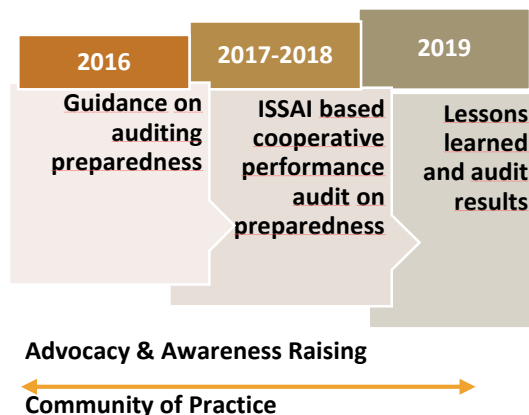
SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs. INTOSAI has an important supporting and leveraging role to play in this regard. This role of the INTOSAI has been elaborated in INTOSAI Strategic Plan 2017-2022. In keeping with these INTOSAI and SAI priority, the IDI has planned a programme on Auditing Sustainable Development Goals (SDGs) in collaboration with INTOSAI Knowledge Sharing Committee (KSC). The programme aims at supporting SAIs on audit the preparedness of the countries for the implementation of the SDGs. The programme objective is high quality audits of sustainable development goals by SAIs.

Programme Profile

Full Name	Auditing SDGs				
Duration	2015 to 2019				
Link to SAI & IDI Outcomes	<p>Linked to strategic priorities 1 and 2 of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, it will help SAIs in taking up audits on important topics and it will contribute to SAIs demonstrating relevance to citizens.</p> <p>As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and provide a community of practice for auditing SDGs, it also covers IDI outcomes 1, 2 and 3.</p>				
Participating SAIs	<p>In light of the demand for this programme from SAIs in different regions, and the importance of this topic in INTOSAI, the IDI plans to scale up the programme from the originally planned 40 SAIs in English. The programme will be offered in all INTOSAI regions and have regional rollouts depending on the resources available and agreements with the regions. As on date approximately 118 SAIs are interested in participating in the programme.</p>				
	ARABOSAI	English Speaking Regions	CREFIAF	OLACEFS	Total
	13	76	14	15	118 SAIs
Other participating organizations	None				
Participants	Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit)				
Cooperation Partners	INTOSAI Knowledge Sharing Committee(KSC), INTOSAI Regions, United Nations Department of Economic and Social Affairs(UNDESA), CCAF FCVI Inc., International Budgetary Partnership (IBP)				
In-kind contribution	<p>Hosting support: SAI Austria, India, UNDESA</p> <p>Resource Persons: SAIs of Brazil Estonia, India, Indonesia, Netherlands, USA, PASAI Secretariat, ECA, CBC Chair, CCAF FCVI Inc., KSC Chair, SAI UAE, INTOSAI GS, UN – Women, UNDESA</p>				
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden and MFA Finland)				

Programme Implementation Strategy

The main objective of the programme is **high quality audits of sustainable development goals by SAIs**. In 2016, the IDI organised a planning meeting with key stakeholders to determine the final results framework for the programme. At the planning meeting

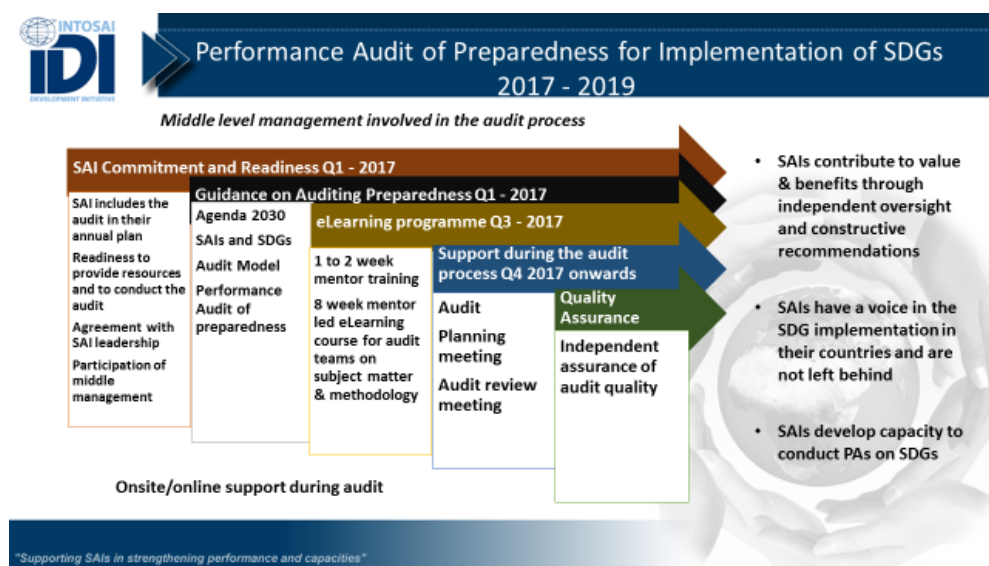


stakeholders agreed that providing a community of practice, advocacy of the role of SAIs in implementation of ISSAIs and raising awareness amongst SAIs about SDGs were cross cutting results throughout the programme. As the main objective of the programme was high quality audit and as Agenda 2030 has recently been adopted, the stakeholders agreed that the subject matter of a performance audit at this stage would be ‘preparedness for implementation of SDGs’.

In keeping with the agreement the IDI and KSC set up a community of practice on SDGs on the INTOSAI Community Portal. The IDI also engaged in a number of advocacy and awareness raising activities. This included participation in the High-Level Roundtable Discussion on **“The contribution of Supreme Audit Institutions to ensuring that no one is**

left behind in the implementation of the SDGs” an INTOSAI organized *Side Event, High Level Political Forum*. Discussions with SAI management and key stakeholders as a part of IDI workshops in the region or during IDI participation in regional meetings, SDG think tank set up by incoming Chair of INTOSAI and discussions on SDGs during INCOSAI 2016. The IDI also engaged in dialogue with stakeholders like IBP to advocate the role of SAIs and explore opportunities for partnering.

A draft version 0 of the ‘Auditing Preparedness for implementation of SDGs – A guidance for Supreme Audit Institutions’ is available on the INTOSAI Community Portal and IDI Community Portal since INCOSAI 2016. Based on comments received, the guidance will be developed as version 1 by April 2017. The main feature of the guidance is the audit model that uses a whole of government approach for conducting a performance audit of preparedness for implementation of SDGs. The model is based on the guidelines provided by HLPF for voluntary national reviews.



In 2017, the IDI, programme partners and an international mentor team will develop a cooperative audit support programme for auditing preparedness. As mentioned, based on demand and importance of this subject matter, the IDI plans to scale up the programme and offer regional rollouts based on resources available. The following updated cooperative audit support model is planned to be used.

The lessons learned from the cooperative audits, the exit strategy for the programme will be discussed with SAIs and other stakeholders in 2018. The IDI will also ascertain SAI willingness to use their published preparedness

audit reports for INTOSAI report to UN.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework with regards to the programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The colour scheme used is as follows:

	Output/outcome achieved or exceeded
--	-------------------------------------

	Significant Progress but output/outcome awaited
	Delays/ off – target

Programme Outcome & Output Indicator for 2016		Achievement/Comments
Projects / Activities		
CoP on auditing SDGs on portal in English		Done
Product Planning Meeting- Vienna, Austria		Done
Product Development Meeting- Guidance on auditing preparedness for implementation of SDGs, USA and India		Done
Output Indicators 2016		
CoP on auditing SDGs on portal in English		Done
Guidance on auditing preparedness for implementation of SDGs available in English		Draft version 0 available on IDI portal and INTOSAI Community Portal. Version 1 incorporating all comments and modifications will be available by April 2017.
Blended learning courseware for auditing preparedness for implementation of SDGs available in English		The course will be developed by April 2017
Outcome Indicators 2016		
% invited SAIs committing to IDI and SAI outcomes		Change in plans. Decision to obtain SAI prioritisation and ascertain SAI readiness. The programme will be scaled up and commitments obtained in first half of 2017.

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
514 678	95 976	-418 702 (-81%)	In kind contribution by SAIs and other partners. Resource team covered their per diems, direct travel and accommodation cost which resulted in substantial savings.

Key Lessons Learnt (Transferable to other Programmes)

1. Need to provide for adequate time for drafting the guidance, obtaining feedback from stakeholders and finalising after discussion with resource team.
2. Need to provide grounding on eLearning concepts and tools to resource persons for development of eLearning course modules.
3. In case of technical subjects like SDGs, it is important to have a suitable mix of resource persons with competency in the subject matter (SDGs and some specific goals) and methodology (ISSAI based PA).
4. The whole of government approach and basing the audit model on the HLPF guidelines works well.
5. Participation of external experts from UNDESA, CCAF added value to the development process. We need to get in more expertise into the programme.

Programme Results Framework & Indicators

Objective: High quality audits of sustainable development goals by SAIs

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
CoP on auditing SDGs on portal English Arabic, French, Spanish	2016 2017	No of SAIs sign statement of commitments	0 (2015)	35 (2016)	% participating SAIs that issue audit reports on audit of preparedness for implementation of SDGs	0 (2015)	60% (2019)
Source : IDI- KSC portal		Source : Signed statement of commitments			Source : IDI Programme Monitoring System		
Guidance on auditing preparedness for implementation of SDGs available in English Arabic, French, Spanish Source : IDI – KSC portal	2016 2017	% participating SAIs teams conduct audit as per guidance	0 (2015)	80% (2018)	% audits conducted compiling with applicable ISSAI requirements	0 (2015)	60% (2019)
		Source: IDI Programme Monitoring System, Audit Review Meeting reports			Source : Quality assurance review reports		
Blended learning courseware for auditing preparedness for implementation of SDGs in English Source : IDI project report ³	2016	No. of other SAIs that report using guidance on auditing preparedness for implementation	0 (2015)	30 (2018)	% participating SAIs reporting conducting audits of SDGs on a regular basis	0 (2015)	40% (2022)
		Source: IDI Global Survey 2017			Source : IDI Programme Monitoring System		
No. SAI staff trained in auditing preparedness for implementation of SDGs Source : IDI project reports	80 (2017)	No. of SAIs that share data related to audit of SDGs on the CoP	0 (2015)	30 (2019)			

³ IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

No. of SAIs supported in conducting audit of preparedness for ISSAI implementation	35 (2017-2018)						
Source : IDI project reports							
No. of audits quality assured through a QA mechanism	30 (2019)						

Assumptions SAIs

- SAI willingness and capacity to audit SDGs

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- KSC has capacity and resources to manage the CoP on Auditing Sustainable Development Goals

Risk Management

The risk management table is updated with the changes in the risk perception in regards of different risk indicators.

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk (2016 Plan)	Residual risk (2016 Report)	Control measures	Control Owner	Notes (Additional Comments have been highlighted)	Alert Code (2016 Plan)	Alert Code (2016 Report)
				(CXD)			(EXF)					
1.	Added value	3	1	3	0,2	1,8	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD Global	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme is relevant for SAIs and regions. SAIs are showing great interest in the programme.		

2.	Sustainability	3	2	6	0,6	3,6	3,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs.	MCD DDG Global	Despite the controls, there is still a risk that the SAI change their priority in the future.		
3.	Quality of deliverables	3	2	6	0,2	1,2	1,2	Careful choice of the resource persons, consultation with experts, supervision during the elaboration, revision of the material.	MCD Global	We have received good support from UNDESA. Other stakeholders have cooperated.		
4.	Availability of resource persons	3	2	6	0,6	3,6	3,6	Database of resource persons, communication strategy with SAIs and resource persons, use of resource persons from various regions and organisations.	MCD DDG Global	May be challenging to find resource persons in the SAI community that have a strong understanding of implementation and system of gathering performance data on implementation.		
6.	Participation in community of practice	2	3	6	0,6	3,6	3,6	CoP is managed by INTOSAI KSC, development of a plan for managing CoP, framework for vibrant CoPs.	MCD Global	The IDI will cooperate with KSC to develop a framework for fostering vibrant communities of practice. We need to identify a manager and activities for the community and link discussions to the cooperative audit.		

ISSAI IMPLEMENTATION INITIATIVE (3i PROGRAMME) PHASE I IN ARABOSAI

Background



The programme aims to support SAIs in implementing the ISSAIs. 3i Programme Phase-I has a five-fold results framework- development of global public goods, ISSAI certification programmes, ISSAI based cooperative audits, 3i Community Portal and start up support to SAIs for ISSAI Implementation. Based on statement of commitments signed, the programme covers 17 SAIs in the ARABOSAI region. The USAID supports the participation of the SAIs of Morocco, Algeria, Libya, Egypt, and Iraq. The SAIs in Gulf countries fund their own participation and the rest of the SAIs are supported by the IDI from its basket funds.

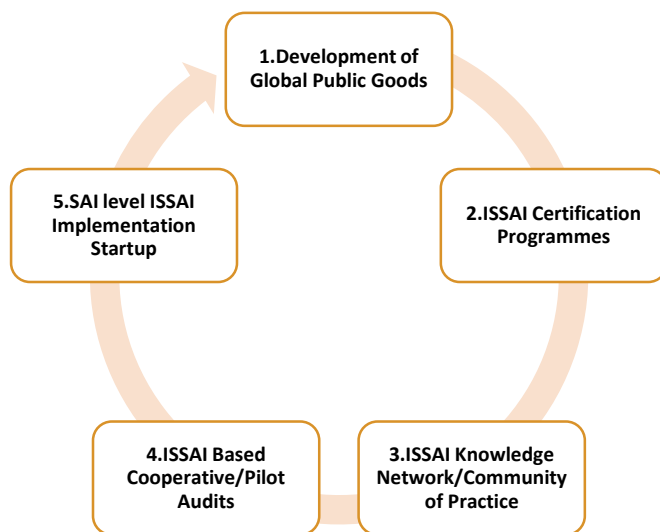
Programme Profile

Full Name	IDI/ARABOSAI ISSAI Implementation Initiative (3i Programme) Phase 1
Duration	2014 to 2019
Link to SAI & IDI Outcomes	As this programme supports SAIs in implementing ISSAIs, it is linked to all the IDI strategic priorities. The programme is delivered as per IDI service delivery model, has produced 3i products in Arabic and lead to the creation of pools of ISSAI facilitators for ARABOSAI. It is therefore linked to IDI Outcomes 1 to 3.
Participating SAIs	Since the programme started in 2014, 19 of the 22 SAIs members of ARABOSAI participated in at least one of the programme activities: Algeria, Bahrain, Egypt, Iraq, Kuwait, Jordan, Lebanon, Libya, Mauritania, Morocco, Oman, Palestine, Qatar, Saudi Arabia, Somalia, Sudan, Syria, Tunisia and Yemen. 15 SAIs participated in all components of the CA certification programme, 14 SAIs participated in all components of the FA certification programme and 14 SAIs participated in all components of the PA certification programme. In 2016, 9 SAIs participated in the ISSAI based pilot Compliance Audit (CA) programme. These SAIs are: Mauritania, Morocco, Tunisia, Libya, Sudan, Palestine, Iraq, Oman and Jordan, and 3 SAIs participated in the ISSAI based financial audit programme. These SAIs are: Sudan, Iraq and Palestine.
Other participating organizations	None
Participants	Head of SAI, SAI top management (participating in 3i Management Workshops), SAI middle management and SAI staff (participating in ISSAI Certification Programmes and pilot audits).
Cooperation Partners	INTOSAI Professional Standards Committee(PSC), Financial Audit and Accounting Sub- committee(FAS), Performance Audit Sub-committee(PAS), Compliance Audit Sub-committee(CAS), INTOSAI Capacity Building Committee, ARABOSAI
In-kind contribution	Hosting support: SAI Sudan, Jordan and Morocco. Resource Persons: SAI Morocco, Iraq, Sudan and Bahrain, CAS, FAS, PAS
Funding Sources	USAID, IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland)

Programme Implementation Strategy

The main objective of the programme is SAIs in ARABOSAI move from current audit practices to ISSAI based audit practices. For attaining this objective, development of programme resources like guidance and course materials has taken place in the following areas during 2016:

1. **ISSAI Certification Programmes** – 80 participants from 15 SAIs were certified as ISSAI facilitators in 2016. They were certified after undertaking all the components of the ISSAI Certification Programme during 2015, and their SAIs have completed the iCATs and finalised their ISSAI Implementation Strategies. This pool of ISSAI facilitators will serve as resource persons and champions for ISSAI implementation in their SAIs, ARABOSAI and at the global level.



2. ISSAI Knowledge Network/Community of Practice – The 3i Community of Practice for ARABOSAI has been in operation since October 2015. This community in Arabic was created to provide a platform for discussion and interaction on ISSAI implementation.

In 2016, two more communities were created, one for the participants in the ISSAI based pilot compliance audit of procurement programme and the other for the ISSAI based pilot financial audits programme. The communities were created to provide a forum for interaction between the participants and the resource persons during the conduct of the pilot audits.

3. ISSAI Based Pilot Audits – the support for the conduct of ISSAI based pilot compliance audits started in 2016. SAs in the region selected procurement as a subject for the audits. The courseware on the subject developed previously for the PASAI region was adapted for use in ARABOSAI during May 2016. In

September 2016, a workshop on conducting ISSAI based Compliance Audits of Procurement was held in Amman, Jordan. Teams from nine SAs attended the workshop. After the workshop, they were supported online to draft their audit plans through the community of practice created on IDI portal.

The support to three SAs in conducting ISSAI based financial audits started in November 2016. During a FA planning workshop IDI 3i Financial Audit Manager provided guidance to SA teams on how to plan for the audit. He will, after that support them online to conduct their audits. A community of practice in 3i Community Portal was created to serve this purpose.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework with regards to the Programme outputs and outcomes specified for 2016. The constituent projects conducted during the year along with their budgets are also indicated. The color scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off – target

Programme Outcome & Output Indicator for 2016	Achievement/Comments
Projects/Activities 2016	
3i ARABOSAI Product Adaptation Meeting on CA Topic	Done. The topic selected by the region for CA is procurement
3i ARABOSAI Workshop on CA Topic	Done.
3i ARABOSAI E-facilitation of CA Audit Plan Development	Done. The plans are expected to be approved by participating SAs in 2017.
3i ARABOSAI ISSAI based Audits FA Preparatory Meeting	Done. The preparatory meeting was replaced with a planning meeting.
3i ARABOSAI Onsite support to FA Cooperative audits	Online support provided instead of onsite support
3i ARABOSAI E-Facilitation of FA Audit	The support will be provided in 2017 after the audit plans are approved by the SAs.
3i ARABOSAI Mid-term assessment	Postponed to 2017 in agreement with USAID
Output Indicators 2016	

Number of SAIs supported in ISSAI Implementation by reviewing iCATs <ul style="list-style-type: none"> Financial (6) Performance (8) Compliance (8) 	The support was provided in 2015. The number of SAIs supported in CA, FA and PA are respectively 15, 14 and 14 thus significantly exceeding the targets.
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits Financial (2)	Three SAIs are being supported. The support will continue in 2017.
No. of SAI provided onsite support Financial (2)	Due to the security situation in some of the participating SAIs, all SAIs were provided online support. Face to face support was provided during audit planning. A review meeting is also planned. As support was provided during the conduct of audit, this target is considered achieved.
Cumulative number of trained SAI PMF assessors from SAIs in ARABOSAI (Male; Female) 85;15	55 males and 7 female assessors were trained in 2014. More assessors will be trained in 2017.
Outcome Indicators 2016	
Percentage of participating SAIs reporting use of iCATs (80%)	94% of participating SAIs used the iCATs in 2015
Percentage participating SAI Staff who complete ISSAI Certification Programme (60%)	91% of the participants in the ISSAI certification programme were certified in 2016.

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
1 561 257	1 022 393	-538 864 (-35%)	27% of the deviation is explained by the fact that the mid-term evaluation of the programme is postponed to 2017, the rest by savings in accommodation costs in Jordan and by reduced number of resource persons and participants attending the activities.

Key Lessons Learnt (Transferable to other Programmes)

<ol style="list-style-type: none"> The templates for conducting financial audit engagements included in the updated version of the IDI FA handbook made it user-friendly and more effective in helping SAIs complying with ISSAIs. IDI could include similar templates in IDI CA handbook and IDI PA handbook. In addition to online support, IDI should envisage providing onsite (or face to face support) to participants FA pilot audits during the execution phase of the audits, providing the security situation in the country for onsite support is adequate. This will further increase the chances of programme success. The community of practice is not self-sustaining. There is a need to appoint a well-trained community facilitator whose role will be to push community members to interacted and exchange views.

Programme Results Framework & Indicators

Objective: SAIs in ARABOSAI move from current audit practices to ISSAI based audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
3i Products (iCATs, ISSAI Implementation Handbooks) available in Arabic	By 2015	% of SAIs from developing countries in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan ⁴	0 (2015)	25% (2019)
Source: IDI project reports, IDI community portal		Source : Signed statement of commitments			Source: Programme 360 degrees		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Arabic)	By 2015	Percentage of participating SAIs reporting use of a. iCATs b. ISSAI Implementation Handbooks	0(2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue ⁵ audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50% (2017)
Source: IDI project reports ⁶		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50 % (2017)
Source: IDI project reports		Source: IDI Project Reports			Source: Quality Assurance Review Reports		

⁴ Information on this indicator will depend on SAI willingness to share data and presence of a QA mechanism at SAI level.

⁵ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame.

⁶ IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits <ul style="list-style-type: none"> Financial Performance⁷ Compliance 	2 (2016) 9 (2018) 9 (2017)	Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0(2014)	60% (2018)			
Source : IDI project reports		Source: IDI Programme Monitoring System					
No. of SAI provided onsite support <ul style="list-style-type: none"> Financial Performance Compliance 	2 (2016) 3 (2018) 3 (2017)						
Source : IDI project reports							
3i Community of practice available in Arabic	By 2015						
Source: Community of practice, IDI project reports							
Cumulative number of trained SAI PMF assessors from SAIs in ARABOSAI (Male; Female)	55;7(2014 70;10 (2015) 85;15 (2016)						
Source : IDI project reports							
Assumptions SAIs <ul style="list-style-type: none"> SAIs want to implement ISSAIs SAIs and SAI leadership are willing to change systems and behavior SAIs have necessary mandate SAIs keep commitments made Assumptions IDI							

⁷ This audit is linked to SAI Fighting Corruption Programme in ARABOSAI and also to Auditing SDGs programme.

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to release experts to the programme

Risk Management

The risk management table is updated with the changes in the risk perception in regards of different risk indicators.

A	B	C	D	E	F	G	H	H	I	J	K	L
N o.	Risk	Impa ct	Proba bility	Risk rating	Contro l rating	Residua l risk (2016 plan)	Resid ual risk (2016 Repor t)	Control measures	Control Owner	Notes	Alert Code (2016 plan)	Alert Code (2016 Report)
				(CXD)		(EXF)						
1.	Added value	3	1	3	0,2	0,6	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs.	MCD	The programme design meets criteria of IDI service delivery model, only SAIs that signed statement of commitment invited to the programme, the programme has been identified as a priority by SAIs and regions.		
2.	Sustainability	3	2	6	0,6	3,6	3,6	Based on SAI needs, involvement of SAIs in programme planning, lessons learned, programme monitoring, 3i Phase II, support for pilot audits.	MCD	SAI leadership, capacity and enabling environment needed for long term sustainability. Only SAIs who included the pilot audit in their Annual audit plan are invited to the ISSAI based pilot Compliance and financial audits. SAI middle managers responsible for the pilot audits have been invited to the programme.		
3.	Quality of deliverables	3	2	6	0,6	3,6	3,6	3i products are standardized. Blended support is envisaged. IDI methodology will be followed.	MCD	A resource team leader was appointed to discuss comments made by resource team members before posting them in the community.		
4.	Availability of resource persons	3	1	3	0,4	1,2	1,2	ISSAI facilitators can be used from 2017 onwards	MCD	4 new certified ISSAI facilitators used in 2016. This would help enlarge the pool of resource persons.		
5.	Availability of SAI level evidence	3	2	6	0,6	3,6	3,6	Confidentiality of shared information,	MCD	All participants in the ISSAI based pilot audits signed statements of confidentiality.		

	based data on ISSAI implementation							statement of commitments, SAls encouraged to conduct SAI PMF. Support for regional and SAI level QA. 3i Phase II		Only SAls committed to share information and to conduct a QA of the pilot audits were invited to the ISSAI based pilot audits.		
6.	Availability of safe venues	2	3	6	0,6	3,6	3,6	Explore new venues, blended solutions	MCD Regional	As part of exploring new venues, IDI held for the first time a meeting in Sudan and a workshop in Jordan.		

ISSAI IMPLEMENTATION INITIATIVE (3i PROGRAMME) PHASE I IN OLACEFS



Background

The programme aims to support SAIs in implementing the ISSAIs. 3i Programme Phase-I has a five-fold results framework- development of global public goods, ISSAI certification programmes, ISSAI based cooperative audits, 3i Community Portal and start up support to SAIs for ISSAI Implementation. This first phase of the 3i Programme was launched in OLACEFS in 2014 and currently covers 18 SAIs in the OLACEFS region.

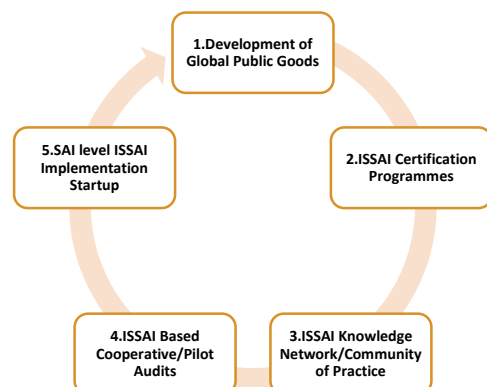
Programme Profile

Full Name	IDI/OLACEFS ISSAI Implementation Initiative (3i Programme) Phase I
Duration	2012 – 2017
Link to SAI & IDI Outcomes	As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities. It is also linked to the IDI outcomes 1 to 3.
Participating SAIs	OLACEFS: Argentina, Bolivia, Brasil, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, México, Nicaragua (*), Paraguay, Perú, Puerto Rico, República Dominicana, Uruguay and Venezuela (*) Did not participate in the ISSAI certification, but is participating in the cooperative audit.
Other participating organizations	None
Participants	Head of SAI, SAI top management (participated in 3i Management Workshops), SAI middle management and SAI staff (participated in ISSAI Certification Programmes and participating in cooperative audits).
Cooperation Partners	PSC, CAS, FAS, PAS, CBC and OLACEFS region
In-kind contribution	Hosting support: SAI Ecuador and Costa Rica Resource Persons: SAI Brazil, El Salvador, Colombia, Argentina and Guatemala
Funding Sources	IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland)

Programme Implementation Strategy

The main objective of the programme is SAIs in OLACEFS move from current audit practices to ISSAI based audit practices.

The following results have been achieved under the framework so far.

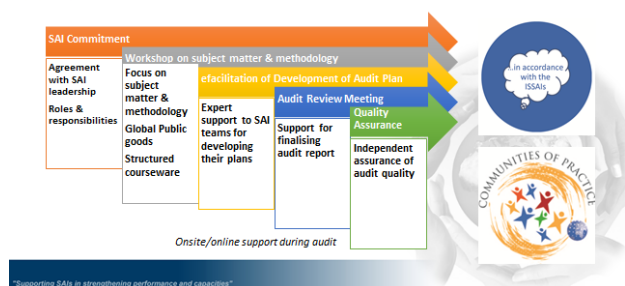


1. Development of Global Public Goods – A set of three iCATs and three ISSAI Implementation Handbooks for CA, FA and PA have been translated and adapted into Spanish. All the products have been translated and adapted by a regional team of ISSAI mentors and experts.

2. ISSAI Certification Programmes – Three ISSAI Certification Programmes on Financial, Performance and Compliance audit have been completed in 2015. The participants are required to carry out iCATs in their SAIs and attend an iCAT review workshop and workshop on facilitating ISSAI implementation for the next phase of their certification programme. Participants from 11 countries attended the iCAT review workshop held in Dominican Republic, in December 2015 and presented the iCATs. Participants who successfully completed all phases of the programme and submitted individual action plans for supporting ISSAI implementation (duly

approved by their SAI) have been certified as PSC-IDI ISSAI Facilitators. A pool of 54 ISSAI facilitators has been created to act as resource persons and champions for ISSAI Implementation in their SAIs, OLACEFS and international level.

3. ISSAI Knowledge Network/Community of Practice – The pool of ISSAI facilitators created across the regions forms the basis of the ISSAI knowledge network and community of practice. The community of practice was launched in October 2015. The community in Spanish can also provide discussion and interaction on the global public goods and other products developed through the programme.



4. ISSAI Based Pilot Audits – The IDI supports SAIs in conducting ISSAI based audits. The audit is a performance audit on the fight against poverty. The eLearning course was offered from October to December 2015.

10 SAIs are participating in the cooperative audit. The topics chosen by each SAI are presented below. The meeting to review the audit plans was held in Ecuador, in April 2016. In that meeting, the mentors gave feedback to the participants about their audit plans and there was also a peer review. The meeting to review the draft reports was held in Costa Rica, in November 2016, with the participation of 8 SAIs. The two SAIs who couldn't

participate submitted the draft report to the mentors for feedback. After the audits are done and the reports are issued, an independent quality assurance review will be carried out to get assurance on the extent to which the audits comply with applicable ISSAIs. The SAI teams can receive support from the mentor during the whole process through the eLearning platform.

Country	Audit topic
Brazil	Evaluate SDGs indicators from Goals 1, 2 and 5
Chile	Housing programme
Costa Rica	Poverty reduction programme
Ecuador	Cash transfer programme
El Salvador	School uniforms and books distribution
Guatemala	Cash transfer programme for education
México	Social inclusiveness programme
Nicaragua	Housing programme
Paraguay	Seeds distributions
Peru	Anemia prevention programme

5. SAI Level ISSAI implementation startup – 11 SAIs participated in the iCATs Review Meeting in December 2015. Based on the feedback given in that meeting the teams worked on developing their ISSAI implementation strategy during 2016. The individual action plans developed by the IDI certified ISSAI facilitators are being used to support the ISSAI implementation in their SAIs. The IDI is following up on the status of the ISSAI implementation in the SAIs. Supporting SAIs in conducting ISSAI based audits as described in the previous section also forms part of SAI level implementation support.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework with regards to the programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The colour scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off - target

Programme Outcome & Output Indicator for 2016	Achievement/Comments
Projects / Activities 2016	
Audit Plan Review Meeting - Quito, Ecuador	Done
Draft Report Review Meeting – San Jose, Costa Rica	Done
Output Indicators 2016	

1. SAls supported in ISSAI Implementation by reviewing iCATs <ul style="list-style-type: none"> • 6 Financial • 8 Performance • 8 Compliance 	Reviewed iCATs: <ul style="list-style-type: none"> • 8 Financial • 9 Performance • 9 Compliance
Outcome Indicators 2016	
1. Percentage of participating SAls reporting use of iCATs. Target of 65% was set.	Achieved 61%. 11 out of 18 SAls participated in the iCATs review meeting.
2. % participating SAI Staff who complete ISSAI compliance report and developed strategy. Target of 60% was set.	Achieved 39%. 7 out of 18 countries completed the report and developed their strategy. The main reasons for the shortfall are that some ISSAIs facilitators left the SAI and some were relocated to other areas of work.

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
1 123 446	943 015	-180 431 (-16%)	Two resource persons and three SAls did not attend the review meeting

Key Lessons Learnt (Transferable to other Programmes)

<ol style="list-style-type: none"> 1. Emphasis on the cooperative audit being part of the SAI annual audit plan 2. Need to address the changes in the audit team during the process 3. Importance on including audit methodology sessions in the review meetings 4. Need to follow-up status of the audit. In OLACEFS, a monthly follow-up was employed using the eLearning course platform

Programme Results Framework & Indicators

Objective: SAIs in OLACEFS move from current audit practices to ISSAI based audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Spanish) Source: IDI project reports ⁹	By 2015	Percentage of participating SAIs reporting use of c. iCATs d. ISSAI Implementation Handbooks	0(2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue ⁸ audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40% (2017) PA: 40% (2017) FA: 50% (2017)
		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance Source: IDI project reports	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAI Staff who complete ISSAI compliance report and make strategy	0(2014)	60%(2016)	SAI starts implementation based on the strategy	0 (2015)	CA: 40% (2017) PA: 40% (2017) FA: 50% (2017)
		Source: IDI Project Reports			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits • Performance Source : IDI project reports	9 (2018)	% of SAIs complete the audit following the methodology and quality assured.	0(2014)	60% (2017)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50 % (2017)
		Source: IDI Programme Monitoring System			Source : Quality Assurance Review Reports		
3i Community of practice available in Spanish Source: Community of practice, IDI project reports	2015	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	80%(2015)			
		Source : IDI project reports					

⁸ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

⁹ IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

	Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0(2014)	50% (2017)			
	Source : IDI Programme Monitoring system					

Assumptions SAIs

- SAIs want to implement ISSAIs
- SAIs and SAI leadership are willing to change systems and behavior
- SAIs have necessary mandate
- SAIs will keep commitments made

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to release experts to the programme

Risk Management

The risk management table is updated with the changes in the risk perception in regards of different risk indicators.

A	B	C	D	E	F	G	H	I	J	K	L	M
N o.	Risk	Impa ct	Proba bility	Risk rating	Control rating	Residu al risk (2016 Plan)	Resid ual risk (2016 Repo rt)	Control measures	Control Owner	Notes (Additional Comments have been highlighted)	Alert Code (2016 Plan)	Alert Code (2016 Report)
				(CXD)			(EXF)					
1.	Added value	2	1	2	0,6	1,2	1,2	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and region		
2.	Sustainability	3	2	6	0,6	3,6	3,6	Programme based on SAI needs, involvement of SAIs in programme	MCD DDG	Requirement to include the cooperative audit in the SAI annual audit plan		

								planning, lessons learned, programme monitoring, 3i Phase II, support for pilot audits				
3.	Quality of deliverables	3	2	6	0,2	3,6	1,2	Goods developed with the involvement of standard setters, material developed and delivered following IDI service delivery model	MCD	The evaluation of the eLearning course showed that the quality of the courseware was good and contribute to achieving the expected results.		
4.	Availability of resource persons	3	2	6	0,2	3,6	1,2	Database of resource persons, communication strategy with SAIs and resource persons.	MCD DDG	This risk didn't materialize in 2016. IDI was able to have the necessary mentors for the cooperative audit activities.		
5.	SAI willingness to share status of ISSAI implementation	3	2	6	0,4	6	2,4	CoP is managed by INTOSAI KSC, development of a plan for managing CoP, framework for vibrant CoPs.	MCD	This risk was downgraded in 2016. SAIs are sharing the status of ISSAI implementation.		
6	Use of external consultants instead of created SAI capacity for ISSAI Implementation	2	3	6	0,6	3,6	3,6	Dialogue with SAI leadership and donors to coordinate efforts	MCD			

ISSAI IMPLEMENTATION INITIATIVE (3i PROGRAMME) PHASE I IN CREFIAF

Background



The programme aims to support SAIs in implementing the ISSAIs. 3i Programme Phase-I has a five-fold results framework- development of global public goods, ISSAI certification programmes, ISSAI based cooperative audits, 3i Community Portal and start up support to SAIs for ISSAI Implementation. The 3i Programme Phase I for CREFIAF is being delivered from

2015.

Programme Profile

Full Name	ISSAI Implementation Initiative (Programme 3i) Phase I in CREFIAF
Duration	2015 to 2020
Link to SAI & IDI Outcomes	As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities. It is also linked to the IDI outcomes 1 to 3.
Participating SAIs	23 SAIs are participating in the programme: Benin, Burkina Faso, Burundi, Cameroon, Cape Verde, Chad, Central African Republic, Comoros, Congo, Cote d'Ivoire, Djibouti, Gabon, Guinea, Guinea Bissau, Equatorial Guinea, Madagascar, Mali, Niger, Democratic Republic of Congo, Sao Tome and Principe, Senegal and Togo
Other participating organizations	UEMOA (West African Economic and Monetary Union)
Participants	SAI top management (participating in 3i Management Workshops), SAI senior and operational management (participating in ISSAI Certification Programmes and pilot audits)
Cooperation Partners	INTOSAI PSC, FAS, PAS, CAS, CBC, CREFIAF
In-kind contribution	Hosting support: SAI Cameroon and SAI Gabon Resource Persons: Financial Audit: SAI Cameroon, Senegal, Burundi and ECA Performance Audit: SAI Senegal, Cameroon, Burundi and Canada Compliance Audit: SAI Gabon, Senegal, Cameroon, Congo RDC and Uruguay
Funding Sources	GA Canada, IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland)

Programme Implementation Strategy

The main objective of the programme is SAIs in CREFIAF move from current audit practices to ISSAI based audit practices.

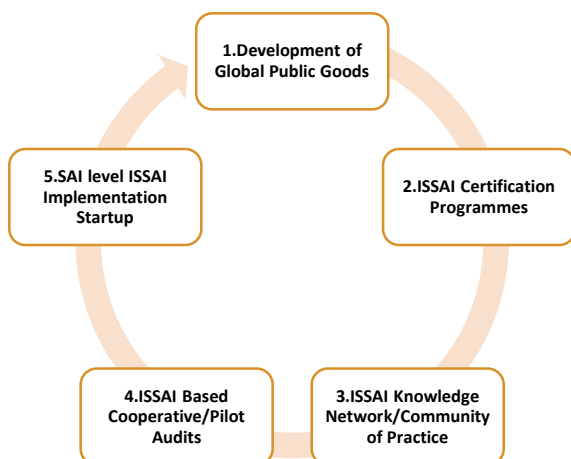
The following results have been achieved so far under the fivefold results framework.

1. Development of Global Public Goods – As a part of the 3i Programme for English Speaking Regions a set of three iCATs and three

ISSAI Implementation Handbooks for Financial, Performance and Compliance Audit have been developed. The three iCATs were translated into French in January 2015. All the products have been translated and adapted by a regional team of ISSAI mentors and experts.

2. ISSAI Certification Programmes – Three ISSAI Certification Programmes on Financial, Performance and Compliance audit have been completed in 2016. 96 participants were selected using IDI online selection system. Participants were selected mainly on the basis of their performance, paying due regard to SAI representation, gender balance and managerial position. Three ISSAI Implementation workshops have been conducted in Cameroon in November 2015 for Performance Audit and simultaneously in Cameroon, in February 2016, for Compliance and Financial audit. After these, participants have carried out the iCATs in their SAIs and attended an iCAT review workshop and workshop on

facilitating ISSAI implementation for the next phase of their certification programme. 88 Participants who have successfully completed all phases of the programme and submitted their individual action plans for supporting ISSAI implementation (duly approved by their SAI) were certified as PSC-IDI ISSAI Facilitators in December 2016. CREFIAF now has a pool of ISSAI facilitators who will act as resource persons and champions for ISSAI Implementation in their SAIs, CREFIAF and at international level.



3.ISSAI Knowledge Network/Community of Practice – The pool of ISSAI facilitators created across the regions will form the basis of the ISSAI knowledge network and community of practice. A community of practice in French will be available on IDI platform by end of 1st quarter of 2017 to facilitate the network and it will also include other SAI professionals, experts and stakeholders. The community in French will also provide for a platform for discussion and interaction on the global public goods and other products developed through the programme.

4.ISSAI Based Cooperative Audits – The IDI will support SAIs in conducting ISSAI based audits. While gender audits and audit of Congo basin are proposed as performance audit topics, the compliance audit is likely to be on procurement. Two SAIs are also planned to be supported in conducting financial audit. An updated version of the IDI's cooperative audit support model will be used. It will be similar to the model explained in Auditing SDGs programme.

5.SAI Level ISSAI implementation startup – All participating SAIs have now used the iCATs to map their needs and develop ISSAI implementation strategies based on their needs. In 2016 the IDI also held three iCATs review meetings in FA, CA and PA to provide expert support by reviewing the iCATs. From 2017, the ISSAI facilitators will start to implement their individual action plans for the benefit of ISSAI implementation in their SAIs and the region. Supporting SAIs in conducting ISSAI based audits as described in the previous section also form part of SAI level implementation support.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework with regards to the Programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The colour scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off – target

Programme Outcome & Output Indicator for 2016	Achievement/Comments
Projects/Activities 2016	
3i CA & FA ISSAI Implementation workshops	Done
3i PA ISSAI Implementation workshop for SAI Guinea Conakry	Done
3i PA ICAT review Meeting and Workshop on facilitating ISSAI implementation	Done
3i CA ISSAI Implementation Workshop for SAI Guinea Conakry	Done
3i CA & FA ICAT review Meeting and Workshop on facilitating ISSAI implementation	Done
3i CA & PA ICAT Review Meeting and Workshop on facilitating ISSAI Implementation for SAI Guinea Conakry	Done
Translation of courses, materials and others products to support the ISSAI based cooperative pilot Audits (PA, CA and FA) in French	Postponed to 2017 as the update of the materials in English is still pending
3i Community of Practice	Postponed to 2017
Output Indicators 2016	
1. ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training. Target of 80% was set.	96% was achieved.
2.Number of SAIs supported in ISSAI Implementation by reviewing iCATs <ul style="list-style-type: none"> Financial (5) Performance (10) Compliance (11) 	iCATs from 15 SAIs were reviewed in PA. iCATs from 14 SAIs were reviewed in FA iCATs from 17 SAIs were reviewed in CA
Outcome Indicators 2016	
Percentage of participating SAIs reporting use of <ul style="list-style-type: none"> a. iCATs b. ISSAI Implementation Handbooks Target of 80% was set.	96% was achieved.

Percentage participating SAI Staff who complete ISSAI Certification Programme. Target of 60% set.

95% was achieved.

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
6 662 726	6 402 107	-260 619 (-4%)	4% underspend due to a) financial contribution of Host SAI Gabon ; b) reduced number of Resource Persons and c) postponing the translation of ISSAI based cooperative pilot audits products into French.

Key Lessons Learnt (Transferable to other Programmes)

1. In order to facilitate the follow up of each SAI in conducting the iCATs, mentors were assigned to each SAI and clear milestones were set. This made it easier to achieve the output.
2. Development of a detailed checklist facilitated easier and consistent review of the output
3. Evaluation of participants using a set criteria help in identifying good resource persons for future programmes.

Programme Results Framework & Indicators

Objective: SAIs in CREFIAF move from current audit practices to ISSAI based audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
3i Products (iCATs, ISSAI Implementation Handbooks) available in French	By 2015	% of SAIs from developing countries in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan ¹⁰	0 (2015)	25% (2019)
Source: IDI project reports ¹¹ , IDI community portal		Source : Signed statement of commitments			Source: IDI Programme Monitoring System		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in French)	By 2016	Percentage of participating SAIs reporting use of c. iCATs d. ISSAI Implementation Handbooks	0(2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue ¹² audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40%(2018) PA: 40%(2017) FA: 50% (2019)
Source: IDI project reports		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	5 (2016) 10 (2016) 11 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2017) FA: 50 % (2019)
Source: IDI project reports		Source: IDI Project Reports			Source: Quality Assurance Review		
Number of SAIs supported in ISSAI Implementation in		Percentage of ISSAI facilitators used in SAI,	0(2014)	60% (2018)			

¹⁰ Information on this indicator will depend on SAI willingness to share data and presence of a QA mechanism at SAI level.

¹¹ IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

¹² 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

conducting ISSAI based pilot audits	2 (2018) 10 (2016) 11 (2017)	regional or global ISSAI Implementation efforts					
<ul style="list-style-type: none"> Financial Performance Compliance 							
Source: IDI project reports		Source: IDI Programme Monitoring System					
No. of SAI provided onsite support	2 (2018) 3 (2017) 3 (2017)						
<ul style="list-style-type: none"> Financial Performance Compliance 							
Source: IDI project reports							
3i Community of practice available in French	By 2016						
Source: Community of practice, IDI project reports							

Assumptions SAIs

- SAIs want to implement ISSAIs
- SAIs and SAI leadership are willing to change systems and behavior
- SAIs have necessary mandate
- SAIs will keep commitments made

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to release experts to the programme

Risk Management

The risk management table is updated with the changes in the risk perception in regards of different risk indicators.

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk (2016 Plan)	Residual risk (2016 Report)	Control measures	Control Owner	Notes (Additional Comments have been highlighted)	Alert Code	Alert Code (2016 Report)
				(CXD)		(EXF)	(EXF)					

1.	Added value	2	1	2	0,6	1,2	1,2	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions		
2.	Sustainability	3	2	6	0,6	3,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, lessons learned, programme monitoring, 3i Phase II, support for pilot audits	MCD			
3.	Quality of deliverables	3	2	6	0,6	3,6	3,6	Goods developed with the involvement of standard setters, material developed and delivered following IDI service delivery model	MCD, 3i team			
4.	Availability of resource persons	3	2	6	0,6	3,6	3,6	Database of resource persons, use of resource persons from other regions and organisations	MCD			
5.	SAI willingness to share status of ISSAI implementation	3	2	6	1	6	6	Confidentiality of shared information	MCD	The IDI has no mandate to require SAIs to share information related to implementation status of standards. In the absence of quality assurance systems in many of the SAIs, it is also difficult to get actual data on this.		
6	Availability of internet	2	3	6	0,6	3,6	3,6	Agreement with SAIs to provide their staff internet access in office, asynchronous weekly training modules, nature of blend tailored for CREFIAF	MCD			

ISSAI IMPLEMENTATION INITIATIVE (3i PROGRAMME) PHASE II

Background



The IDI launched 3i Programme Phase 1 in 2012 to support SAIs in developing countries in implementing ISSAIs. The results framework of phase 1 included, development and dissemination of global public goods i.e. iCATs and ISSAI Implementation Handbooks, ISSAI certification programmes for financial, performance and compliance audit that have led to certified pool of 428 ISSAI facilitators in all INTOSAI regions (201 in English, 56 in Spanish, 80 in Arabic and 91 in French, 3i cooperative audits, 3i community portal for sharing information and experiences and startup support at SAI level. The delivery of the first phase has been completed in the English speaking regions and is ongoing on in OLACEFS, ARABOSAI and CREFIAF.

The global survey conducted in 2014 and the SAI management workshops conducted in different INTOSAI regions during 2015 and 2016 indicate support for ISSAI Implementation as the top priority of most SAIs. As such, support for ISSAI implementation will be a continuing work stream for the IDI. This work stream will be divided into phases for convenience of planning, conducting and reporting on programmes to stakeholders. In 2016 a global team designed 3i Phase II programme. The approach and components of 3i Phase II are based on the valuable lessons learned during the delivery of phase I, findings and recommendations of an external evaluation¹³, feedback from key stakeholders and partners and consultation with SAIs that will benefit from IDI support.

Evaluation of 3i Programme Phase-I

The 3i programme Phase I was externally evaluated and the report published in March 2015. The evaluation concluded that 'The IDI has produced all the pre-requisites needed for a SAI to be able to 1) assess the needed changes 2) know how to start the change process and 3) how to measure if change has happened (or increased ISSAI compliance). The Programme has been a success and has achieved its outcomes and outputs, and needs to continue with a new set of activities to help SAIs to increase the quality of their audit work.

The recommendations, amongst others included the need for further rounds of ISSAI Certification Programme, cooperative audits, iCAT review workshops and follow up on ISSAI implementation action plans.

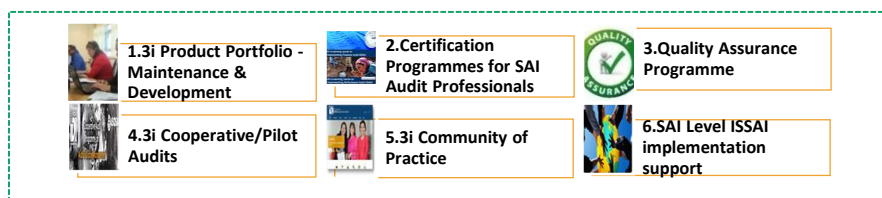
Programme Profile

Full Name	ISSAI Implementation Initiative (3i Programme) Phase II
Duration	2016 to 2021
Link to SAI & IDI Outcomes	As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities. The programme is planned to be delivered as per IDI service delivery model, will further develop and maintain 3i products and lead to the creation of new pools of qualified people. It is therefore linked to IDI Outcomes 1 to 3.
Participating SAIs	In 2017 and 2018 the programme will be delivered in English speaking regions. Support under different components will be provided based on SAI and regional needs and resources available. Some of the components under this programme are planned to be offered on full cost recovery basis. In 2016-2018 three SAI level ISSAI Implementation pilots are planned for SAI Bhutan, SAI Suriname and SAI Tonga.
Other participating organizations	Key SAI stakeholders could also be participants as a part of SAI level support pilots
Participants	Head of SAI, top management (for management meeting) , Middle management (functional heads), Audit teams , SAI staff (audit and non-audit),
Cooperation Partners	INTOSAI Regions, SAIs,PSC, PAS, CAS, FAS, CBC, KSC
In-kind contribution	Resource Persons: Financial Audit Handbook Development Meeting: SAIs of Jamaica, Namibia, Philippines, Portugal, Bhutan and Georgia Performance Audit Handbook Update Meeting – 20 to 24 June 2016: SAIs of Bangladesh, Sweden, Brazil, Bhutan, Indonesia and CCAF FCVI Inc Compliance Audit Handbook Update Meeting: SAI Maldives and ECA
Funding Sources	GA Canada, IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland)

¹³ The report is available here: <http://www.idi.no/en/elibrary/about-idi/evaluation-and-reviews/273-report-on-the-evaluation-of-the-3i-programme>

The objective of the 3i Programme Phase II is 'SAIs move towards ISSAI compliant audit practices'.

The programme envisages achieving this objective by implementing the following results framework:



1. 3i Product Portfolio – Maintenance and Development

During 2016, the current versions of ISSAI Implementation Handbooks for Performance and Compliance Audits were updated and a new

version for financial audit was developed. All three handbooks are currently being reviewed for finalisation in first quarter of 2017. The IDI also worked on developing its SAI level ISSAI Implementation support model. The model is currently being piloted in SAI Bhutan. The model will be modified and documented based on the lessons learned from the pilot.

The iCAT for financial audit was updated based on the revised reporting standards, and was made available on 3i Community portal. The IDI also worked on automation of the FA iCATs during 2016 and the automated version will be available to users in 2017. The iCATs for performance and compliance audits could not be updated awaiting endorsement of new standards in 2016 INCOSAI. They will be updated in 2017.

2. Certification Programme

In 2016, the IDI was actively involved in the development of an INTOSAI competency framework for SAI audit professionals by Task Group on INTOSAI Auditor Certification led by SAI South Africa as the CBC chair. The INCOSAI 2016 supported the use of the framework for development of pilot certification. From 2017 the IDI plans to work on developing pilot certification programmes based on the competency framework. This is subject to availability of resources.

3. Quality assurance programme:

Based on feedback from different stakeholders, the IDI decided to reposition the iCATs as QA tools. In 2016, the global team for financial audit had commenced the work on development of QA tool and guidance, which will be finalised in 2017. Similar work will be done for performance and compliance audits in 2017. QA programmes will be conducted to help SAIs in using the tool and setting up QA functions at SAI or regional level. The nature of the programme will depend on the needs of the region or SAI. The QA tool will also be used in the SAI level support for ISSAI implementation pilots being conducted by the IDI.

4. 3i cooperative /pilot audits

All cooperative and pilot audits conducted under any IDI programme are ISSAI based audits. In 2016 the IDI continues to support 17 SAIs in ASOSAI in conducting ISSAI based performance audits of disaster management. In PASAI the IDI supported ISSAI based compliance audit of procurement and in OLACEFS 10 SAIs were supported in audit of poverty alleviation programmes. The quality assurance of these audits are due in 2017. In 2017 the IDI will also support six pilot audits in SAI Bhutan, cooperative audits on institutional framework for fighting corruption, cooperative audits on preparedness for implementation of SDGs and ISSAI based compliance audits of procurement.

5. 3i community of practice

The IDI continued to maintain and update the 3i Community Portal in 2016. The portal was also linked to IDI's new community portal. In 2017 the IDI will work towards integration of the 3i community portal into the IDI Community Portal.

6. SAI level ISSAI implementation support

During 2016, the IDI and SAI Bhutan agreed to pilot a SAI level support model for ISSAI implementation.

3i Phase II SAI level support



IDI developed the first version of the SAI level support model as a part of its pilot for SAI Bhutan. Such support started with ascertaining SAI readiness through SAI PMF results and by looking at the strategic plan of the SAI. SAI leadership commitment and environmental readiness was also considered an important consideration. Based on such readiness assessment, the IDI signed a statement of commitment for the pilot support with SAI Bhutan. The IDI trained 60 auditors from SAI Bhutan in three streams of audit (20 each in financial, performance, and compliance audit). The exercise on moving towards ISSAI compliance mapping was completed in 2016. The IDI and SAI Bhutan

had engaged different stakeholders to advocate ISSAI implementation in SAI Bhutan, wherein the Director General of IDI also visited SAI Bhutan and met with the key stakeholders of the SAI. Based on the training and mapping exercise, the audit manuals for three streams of audit of SAI Bhutan had been reviewed to make them ISSAI compliant. The pilot audits based on ISSAI based audit methodologies will be conducted in 2017 in all three streams of audit.

Total Budget & Expenditure

Total Budget	Total Expenditure	Deviation	Comments
542 684	457 700	-84 984 (-16%)	Savings in travel costs

Key Lessons Learnt (Transferable to other Programmes)

1. Product development/Update Meeting

- While it proved to be productive to engage resource persons online, the process took longer than expected to consolidate and finalise the draft handbook, and as such face-to-face meeting of at least two weeks would have been advisable.
- It is important to try to finalise the document during the face-to-face meeting. After that, it is difficult to get comments and feedback from the team because they are busy with their work at the SAIs. It is also difficult for the manager to complete the work, due to other assignments and tasks.
- Getting appropriate resource persons with advanced knowledge of subject matter was a challenge. We may need to explore other than SAI sources to address this.

2. 3i Phase II Pilot SAI Bhutan

- Adequate time, preferably two weeks are required for the design and development of blended learning ISSAI based courseware. This is more relevant in the context of the mentors being new for the subject.
- A break is required between the design and development of courseware and the delivery of the course. Three week workshops need to be avoided.
- Tone at the top is essential for the success of the programme and sustainability of the benefits as was evident from the support and involvement of the top management of SAI Bhutan.
- It is important to emphasise that the support provided to SAIs during 3iPhase II goes beyond just conducting ISSAI based audits. The entire process is driven towards organisational change, strengthening professional staff capacity, leadership involvement in advocacy and change management in order to support the ISSAI based audits.
- Through workshop on ISSAI based audits, and conducting mapping exercise, the SAI management and the audit teams were able to understand three different types of audit, which provided a basis to identify gaps in their current audit practice. While SAI could benefit from this model of building the capacity to conduct ISSAI based audits, it appears to be too resource intensive, where it requires engagement with the SAI team on both onsite and online arrangements.
- The IDI being a member of the Task Force on INTOSAI Auditor Certification, cooperated with the CBC to develop the Competency Framework for Public Sector Audit Professionals in Supreme Audit Institutions. The cooperation with the CBC worked very well in developing the competency framework. While professional accountancy bodies around the world have developed a competency framework for private sector accounting and auditing professionals, the development of one for Public Sector Audit Professionals is first of its kind, which was a learning process for the IDI to participate in this CBC led project

ENHANCING ELEARNING CAPACITY

Background



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

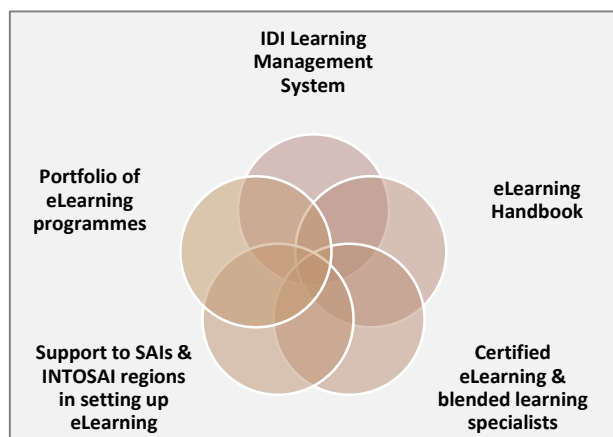
In 2014 the IDI launched the enhance eLearning capacity programme to develop IDI's in house capacity for eLearning, facilitate the development of regional and SAI capacity by creating pools of eLearning specialists, LMS Administrators, blended learning specialists, documenting eLearning methodology in an eLearning handbook and create an eclectic eLearning portfolio for the IDI over a period of time.

Programme Profile

Full Name	Enhancing eLearning capacity
Duration	2014 to 2019
Link to SAI & IDI Outcomes	Linked to all IDI outcomes, it will increase the outreach and cost efficiency of IDI programmes through blended solutions and it will also contribute to SAIs and regions enhancing cost effectiveness and outreach through blended solutions. The eLearning handbook will be a global public good and the programme will also create pools of blended learning specialists and LMS Administrators for the benefit of all regions and SAIs. This programme focuses mainly on enhancing capacity at the SAI, regional and IDI level and through such enhancement will contribute to strategic priorities in the IDI strategic plan.
Participating SAIs	Programme is planned to be offered to SAIs in all INTOSAI regions. The exact number of participating SAIs will be determined after further detailed planning meetings and signing of statement of commitments.
Other participating organizations	None
Participants	Head of SAI/top management (for cooperation agreement), SAI staff involved in audit, training, IT and communications.
Cooperation Partners	INTOSAI regions, SAIs, professional partners from eLearning community
In-kind contribution	Resource people: SAI Philippines, Thailand and Indonesia
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland)

Programme Implementation Strategy

The main objective of the programme is 'increased use of blended learning approach by SAIs, INTOSAI regions and the IDI'. The following results have been achieved under this programme so far:



1.IDI Learning Management System (LMS) - The IDI set up its own eLearning management system for development and delivery of eLearning courses, communities of practice and other services like online tests, surveys polls, meetings etc. IDI Learning Management System is available in four languages (English, French, Spanish and Arabic. IDI currently has 1844 registered users on the Platform enrolled in eLearning Courses and Communities of Practice.

2. eLearning Handbook - During 2016, some important adjustments were made to the structure of the handbook. The handbook was divided in three sections: eLearning Administration, eLearning Methodology and eLearning Technology. The first handbook draft is ready, chapters related to eLearning Technology were tested during the LMS Administrators of ASOSAI eLearning

Course. The chapter related to eLearning Methodology will be tested during the eLearning Certification Programme in ASOSAI. The handbook is expected to be finalized in 2017 based on the pilot in ASOSAI.

3. Certification for eLearning and blended learning Specialists – In 2016 the IDI developed a competency framework for eLearning specialists, syllabus to be covered in the certification programme and design of a 10 week eLearning course. In June 2016, the IDI carried out one Product Development Meeting in Oslo. During this meeting, IDI started the preparation of the materials for the LMS Administrators of ASOSAI eLearning Course, and the eLearning Certification (Syllabus, Competency Framework and courseware materials). From October to December a pool of LMS Administrators were trained in ASOSAI through the LMS Administrators eLearning Course. A total of 22 participants from 15 ASOSAI SAs finalized the eLearning Course. eLearning Certification Programme will start in March 2017. The course, evaluation of competencies and certification of eLearning specialists will take place in 2017 in ASOSAI. The eLearning specialists programme will also be delivered in OLACEFS in 2017. A certification programme for blended learning specialists will also be designed and delivered in 2017 in ASOSAI.

4. Support to regions and SAs in eLearning Development and Delivery –The IDI supports regions and SAs in setting up eLearning. This can be done by helping regions or SAs in setting up LMS. In 2016, the IDI setup an LMS for ASOSAI. IDI also created a pool of 20 LMS administrators for ASOSAI. The IDI plans to support SA level setup of eLearning by encouraging SA people trained at the regional level to further train other staff in the SA.

5. Portfolio of eLearning Programmes – During 2016 the IDI has added to its portfolio of programmes by creating eLearning course for eLearning specialists, LMS administrators, SA engaging with stakeholders and Auditing institutional frameworks for fighting corruption.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework with regards to the Programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The colour scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off – target

Programme Outcome & Output Indicator for 2016	Achievement/Comments
Projects / Activities 2016	
Global Product Development Meeting: eLearning Handbook and eLearning Certification Programme	Done
Certification programme for eLearning Specialists (English-speaking region)	Postponed 2017
LMS Administrators eLearning Course (ASOSAI)	Done
Maintenance of the portal and LMS	Done
Support to the regions and SAs	No onsite support provided for SAs. ASOSAI received online support
Set up eLearning CoP	No new CoP needed because the IDI will use the current LMS
Output Indicators 2016	
IDI e-Learning platform available in all four languages	IDI eLearning Platform available in English, Spanish, French and Arabic.
eLearning Handbook available	Draft version of eLearning Handbook is available. Plans to finalise the handbook after modifications based on lessons learned during the ASOSAI pilot.
eLearning certification Programme available	eLearning Certification Programme designed and partially developed. Delivery of the programme is expected to be completed in the first half of 2017.
Blended learning certification programme available	Postponed to 2017
Trained pool of Learning Management System (LMS) Administrators	22 LMS Administrators trained for ASOSAI Region
Support to 1 INTOSAI region in setting up eLearning	ASOSAI supported during 2016.

Support to SAls in setting up eLearning	Design of this component changed. It is now planned that the certified eLearning specialists from the SAls will train further pools in the SAI, instead of IDI providing direct support which is resource intensive. .
Outcome Indicators 2016	
Number of IDI certified eLearning specialists	Postponed to 2017
Number of trained pool of LMS Administrators	22 LMS Administrators trained for ASOSAI Region

Total Budget & Expenditure			
Total Budget	Total Expenditure	Deviation	Comments
1 069 684	488 123	-581 561 (-54%)	Delivery of eLearning Certification Programme was postponed to 2017. Due to change in design, onsite support was not provided to SAls to set up eLearning during 2016. Savings also due because the number of resource people was reduced from 6 to 3 for meeting in Oslo.

Key Lessons Learnt (Transferable to other Programmes)

1. Suitable resource persons with availability and commitment are required
2. It is important to develop evaluation tools during the eLearning course to enable mentors to run informal evaluations of participants, to identify future resource people.
3. Need to provide adequate time for the design and development of a certification programme.
4. A successful eLearning experience requires a mix of 3 important components: methodology, management and technology, so the structure of the IDI eLearning Handbook was changed to reflect this approach.

Programme Results Framework & Indicators

Objective: Increased use of blended learning approach by SAIs, INTOSAI regions and the IDI

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
IDI e-Learning platform available in all four languages	2015 (English) 2016 (Spanish, Arabic and French)	% supported SAIs & INTOSAI regions that use IDI e-Learning handbook	0 (2015)	50%	% SAIs, supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
Source: IDI e-Learning platform & project report ¹⁴		Source: IDI Programme Monitoring System			Source: IDI global survey and IDI Programme Monitoring System		
eLearning Handbook available English Arabic, French, Spanish version	2016 2017	No. of IDI certified eLearning specialists	0	80 (English) in 2016 80 (Spanish) in 2017 50 (French) in 2017 50 (Arabic) in 2018	% INTOSAI regions , supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
Source : IDI community portal		Source: IDI Programme Monitoring System			Source: IDI global survey and IDI Programme Monitoring System		
eLearning certification Programme available English, Spanish, French and Arabic	English (2016), Spanish and French (2017) Arabic (2018)	No. of IDI certified blended learning specialists	0	50 (English) in 2017 20 (Spanish) in 2018 20 (French) in 2018 20 (Arabic) in 2019			
Source : IDI project report and eLearning platform		Source: IDI Programme Monitoring System					
Blended learning certification programme available	English (2016), Spanish and French (2017) Arabic (2018)	% certified specialists used in SAI, regional and international programmes	0 (2015)	50% (2022)			

¹⁴ IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

Source : IDI project report and eLearning platform		Source: IDI Programme Monitoring System					
Trained pool of Learning Management System (LMS) Administrators	25 (English) 2016 20 Spanish and 20 French) 2017 20 (Arabic) 2018	% IDI programmes using blended learning approach	(2015)	90% (2022)			
Source : IDI project report and eLearning platform		Source : IDI Performance & Accountability report					
Support to INTOSAI regions in setting up eLearning	1 INTOSAI region (2016) 1 region (2017 & 2018).						
Source : IDI project report							
Support to SAls in setting up eLearning	1 SAls (2015) 2 SAls (2016) 2 SAls (2017) 1 SAI (2018)						
Source : IDI project report eLearning community of practice in all four languages							
	2016 English 2017-2018 Arabic, French, Spanish						
Source : IDI project report, eLearning Community							
Lessons Learned documented	2018						
IDI project reports							

Assumptions SAls and regions

- SAI leadership and SAI staff willingness to use eLearning for developing capacities
- SAls keep commitments
- SAls and regions have infrastructure and resources available for regular use

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAls in terms of required resource persons for online and onsite activities

Risk Management

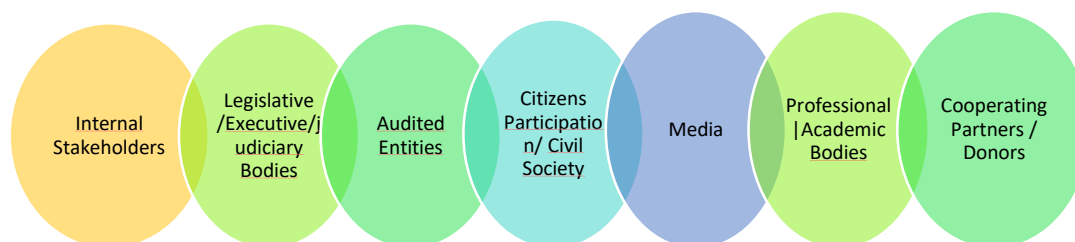
A	B	C	D	E	F	G	H	I	J	K	
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code	Alert Code
				(CXD)		(EXF)				Plan 2016	Report 2016
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, programme based on SAI needs	eLearning team	Programme design meets criteria of IDI service delivery model, only SAIs that sign statement of commitment invited, prioritised by SAIs and regions		
2.	Sustainability	3	2	6	0,6	3,6	SAI commitment, follow up from the IDI, support from the IDI, pool of certified specialists	eLearning team	Monitor certified people. Monitoring system will track SAI outcomes for 3 years after the closing of the programme.		
3.	Quality of deliverables	3	1	3	0,2	0,6	Delivered following the IDI's eLearning methodology. Due process for finalizing the eLearning handbook	MCD			
4.	Availability of resource persons	3	2	6	0,6	3,6	Request resource person with enough time, widen the pool of resource person, short training of resource person if required.	MCD	Currently IDI has some problems in finding good resource persons with enough time. IDI is developing the resource persons that are going to be used in the future (Pool of LMS administrators and eLearning Specialists)		
5.	eLearning Platform goes offline and fails to run courses	3	1	3	0,2	0,6	Maintenance contract, support for eLearning Portal and Learning Management System. Updated software. Backup support.	MCD	eLearning Platform works fine. Periodic backups and updates are taken.		
6.	Access to Internet in some INTOSAI Regions	3	1	3	0,2	0,6	Development of alternative delivery distance learning methods. Eg use of CDs. Inventory of internet access.	MCD	Some participants have problems accessing some internet services. (i.e. YouTube)		

SAI ENGAGING WITH STAKEHOLDERS

Background



Democratic governance gives SAIs a critical role in holding governments to account and enabling legislative oversight. SAIs are a critical part of the national accountability architecture. Given their mandates to “watch” over government accounts, operations and performance, they should be natural partners of citizens in exercising public scrutiny. The scope of SAI’s work is to increase transparency for the benefit of citizens through external auditing. Effectiveness of SAIs’ operations can be ensured only through sustained interaction with the various stakeholders which include the executive, legislature, media, civil society organizations and the citizens to name a few. Besides external stakeholders, the communication and engagement of internal stakeholders within the SAI significantly impacts the quality of SAI work and results.



While many SAIs face challenges both internal and external in their engagement with stakeholders, there are SAIs that are excellent examples of good practices in stakeholder engagement. SAI’s engagement with stakeholders is impacted by both, the SAIs own capacity to engage and the readiness and capacity of different stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement can lead to greater audit impact and enable the SAI in delivering envisaged value and benefits.

Programme Profile

Full Name	SAI Engaging with Stakeholders				
Duration	2015 to 2020				
Link to SAI & IDI Outcomes	<p>This programme is linked to all strategic priorities of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency by engaging more effectively with stakeholders, it will help SAIs in their communication with stakeholders and it will ensure that SAIs lead by example in striving for service excellence and quality.</p> <p>As the programme will be delivered following IDI service delivery model, will involve the development and use of global public goods and help SAIs in establishing stronger networks with its stakeholders it also covers IDI outcomes 1, 2 and 3.</p>				
Participating SAIs	Programme is planned to be offered to SAIs in all INTOSAI regions. Based on resources available and SAI prioritization and readiness the number of SAIs may change from as presented in the following table.				
	ARABOSAI	CREFIAC	English speaking regions	OLACEFS	Total
	10	21	40	0	81
Other participating organizations	During the country level delivery SAI stakeholders in the country will be involved in programme interventions.				
Participants	Head of SAI, top management (for management meeting) , SAI ,managers and staff from cross cutting SAI functions , SAI Stakeholders at country level				
Cooperation Partners	INTOSAI Regions, Effective Institutions Platform in OECD				
In-kind contribution	<p>Hosting support: SAI Philippines</p> <p>Resource Persons: SAI South Africa, Cameroon, Costa Rica, Philippines, Sweden and PASAI Secretariat</p>				
Funding Sources	US AID, GA Canada, IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland)				

Programme Implementation Strategy

The main objective of the programme is “greater audit impact through enhanced SAI stakeholder engagement”. In order to reach this objective, The IDI has envisaged the following implementation strategy.



1. Obtain SAI Commitment for the Programme Design and Outcomes

In 2016 the IDI engaged in extensive consultations with SAI Management, regions and other key stakeholders regarding their needs and prioritization of this programme. As the IDI decided to use prioritization, ascertain SAI readiness and had limited number of places, the process of obtaining SAI commitment has not been taken up, except in CREFIAF. This process will be finalized in 2017.

2. Research on SAI stakeholder engagement practices – A research project was undertaken in 2016 on SAIs stakeholder engagement practices. The research was conducted in English at a global level and informed the global public goods developed for this programme.

3. GPGs – Guidance on SAI stakeholder engagement - Guidance Draft version 0 of Guidance on Engaging with stakeholders (developed in English) has been published on the IDI Community Portal for comments. The document provides practical guidance on how to conduct stakeholder mapping, develop a stakeholder management strategy and action plan, communicate the audit message and the dynamics involved in engaging with different stakeholders i.e. internal stakeholders, legislative, executive, judiciary and bodies like PAC, audited entities, citizens, civil society and media. Social media and internet play a key role in shaping public opinion and as a platform for interaction. The role of social media and how it can be used by in the interaction with stakeholders has also been reflected upon. Besides communication with stakeholders as a part of the audit process, the guidance also looked at communicating with stakeholders in striving to seek greater SAI independence. Version 1 of the guidance will be available in the first quarter of 2017.

4. Blended Learning Programme and Development of Action Plans – The guidance developed will form the basis of a blended programme to support SAI teams in developing stakeholder engagement strategies and action plan in 2017.

5. SAI level support for implementation of action plan is also envisaged for selected SAIs.

6. Lessons learned and update of global products – Lessons learned during the programme implementation will be documented and the guidance will be updated.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework with regards to the Programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The color scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off – target

Programme Outcome & Output Indicator for 2016	Achievement/Comments
Projects/Activities 2016	
Product Development Meeting- Guidance on SAls Engaging with stakeholders, Oslo, Norway	Done
Product Development Meeting- Blended Learning Course on SAls Engaging with stakeholders, Manila, Philippines	Done
Output Indicators 2016	
Research report on SAls practices in engaging with key stakeholders	The Research report done in the first quarter of 2016 highlighting current SAI Practices in stakeholder engagement
Guidance on SAls engaging with stakeholders’ available in English	Draft version 0 of the guidance available on IDI Community Portal. Version 1 will be finalized in first quarter of 2017 after incorporating feedback from different stakeholders.
Blended learning courseware developed as per IDI methodology in English	Due to expansion of the scope of blended support to SAls, the first part of the courseware has been developed in 2016 and the second part will be developed in early 2017.
Outcome Indicators 2016	
% invited SAls committing to programme outcomes	Target of 80% was set - SAI priority ascertained. Commitments will be obtained in 2017 based on number of SAls opting for the programme and resources available.

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
690 689	456 359	-234 330 (-34%)	Savings due to accommodation being cheaper than budgeted. Also a smaller resource team and in kind contribution

Key Lessons Learnt (Transferable to other Programmes)

1. Need to provide for adequate time for drafting the guidance, obtaining feedback from stakeholders and finalising after discussion with resource team.
2. Need to also look at ways of having eLearning specialist as part of the resource team especially for the development of eLearning courseware.

Programme Results Framework & Indicators

Objective: Greater audit impact through enhanced SAI stakeholder engagement.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on SAls practices in engaging with key stakeholders	English (2015)	% invited SAls committing to programme outcomes	0(2015)	80% (2016)	% participating SAls that substantially implement their action plan for engaging with stakeholders	0 (2015)	30 % (2019)
Source : IDI project report ¹⁵		Source : Signed statement of commitments			Source: IDI Programme Monitoring System		
Guidance on SAls engaging with stakeholders available in English	(2016)	% participating SAls teams who develop strategy for stakeholder engagement and action plan based on IDI guidance	0 (2016)	50% (2017)	% SAls supported at local level, that report greater audit impact due to enhanced interaction with key stakeholders	0 (2015)	25% (2022)
Arabic, French & Spanish	(2017)						
Source : IDI project reports		IDI programme monitoring system			Source: IDI Programme Monitoring System		
Blended learning programme for SAI teams	(2016)				% SAls that report developing the next round of strategy and action plan for stakeholder engagement on their own	0(2015)	25% (2022)
English	(2017)						
Arabic, French & Spanish							
Source : IDI project reports					Source : IDI Programme Monitoring System		
SAI staff trained in stakeholder engagement	200 (2017)				% SAls supported at local level where key stakeholders report enhanced interaction with the SAI	0(2015)	25% (2022)

¹⁵ IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

Source : IDI project reports					IDI programme monitoring system		
Number of SAls provided support for development of strategy & action plan	30 SAls English 21 SAls CREFIAF 15 SAls ARABOSAI 15 SAls in OLACEFS (2017-2018)						
Source : IDI project reports							
No. of SAls provided SAI level support for implementation of action plan	15 SAls (2019)						
Source : IDI project reports							
Lessons Learned documented	2019						
Source: IDI reports							

Assumptions SAls

- SAls want to enhance their engagement with stakeholders
- SAls have enabling framework and environment to engage with stakeholders
- SAls have the resources and capacity to implement strategy and action plan

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAls in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Willingness and ability of stakeholders at country level to engage with the SAI

Risk Management

The risk management table is updated with the changes in the risk perception in regards of different risk indicators.

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk (2016 Plan)	Residual risk (2016 Report)	Control measures	Control Owner	Notes (Additional Comments have been highlighted)	Alert Code (2016 Plan)	Alert Code (2016 Report)
				(CXD)			(EXF)					
1.	Added value	3	1	3	0,2	0,6	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD Global	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions		
2.	Sustainability	3	2	6	0,6	3,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, exit meeting, country level support to SAIs	MCD Global	Despite the controls, there is still a risk in terms of willingness and ability of stakeholders to engage effectively with the SAIs. Involving the SAIs more to stakeholders may also present the risk of perceived independence		
3.	Quality of deliverables	3	2	6	0,2	1,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators	MCD Global	GPGs and Courseware developed subjected to reviews by both internal and external stakeholders as well as users were necessary.		
4.	Availability of resource persons	3	1	3	0,6	3,6	1,8	Database of resource persons, use of resource persons from organisations	MCD Global & Regional	May be challenging to find resource persons in the SAI community that have a strong understanding of SAIs engagement practices		
5.	Stakeholder preparedness to engage	3	2	6	0,6	3,6		Realistic strategy development model, selection of SAIs for support based on stakeholder ability to engage	MCD Global & Regional	Risk to be monitored during programme delivery		

STRATEGY, PERFORMANCE MEASUREMENT & REPORTING

Background



The IDI started working with strategic planning for SAs in 2006. In 2007 the IDI expanded the programme into a Needs Assessment and Strategic Planning Programme. This programme was delivered in most INTOSAI regions – AFROSAI-E, CREFIAF, ARABOSAI, ASOSAI, OLACEFS, CAROSAI (regional level). In 2009 the IDI published its strategic planning handbook for SAs. This handbook documents IDI's recommended process for strategic planning and has been widely used by SAs in the INTOSAI community.

Developments over the years, like the introduction of ISSAIs, SAI PMF, ISSAI 12, focus on outcomes, on performance measurement and reporting have necessitated changes in the IDI thinking on strategic planning. The IDI also realised that the dynamics of strategic planning in the region and in the SAI were slightly different and both needed to be addressed specifically. In light of this the IDI launched the Strategy, Performance Measurement and Reporting programme in 2015.

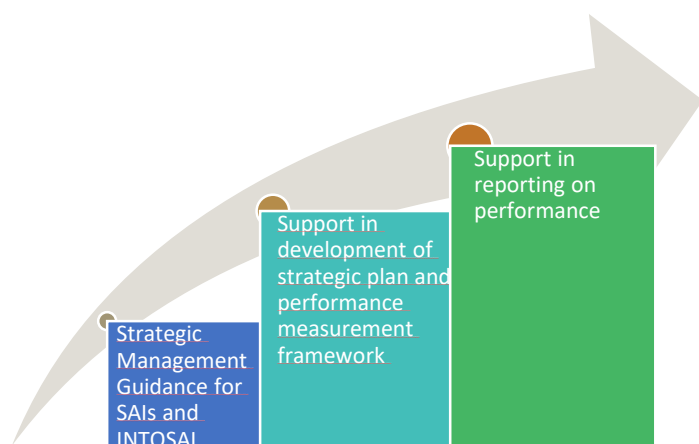
Programme Profile

Full Name	Strategy Performance Measurement and Reporting
Duration	2015 to 2018
Link to SAI & IDI Outcomes	Focuses mainly on supporting SAs and regions in enhancing strategic management capacity. This contributes to all the strategic priorities in the IDI strategic plan. As the programme will be delivered following IDI service delivery model, it will help SAs in strengthening their strategic management process and in developing and implement performance measurement and reporting systems. Therefore, it also covers IDI outcomes 1, 2 and 3.
Participating SAs	Programme is planned to be offered to all INTOSAI regions and SAs. Support will be offered based on demand and available resources. 2015-2016: INTOSAI regions supported ASOSAI, CAROSAI, SAI Liberia and SAI Bhutan 2017-2018: Support may be provided to ARABOSAI, 5 to 7 SAs in CAROSAI and 5 SAs in PASAI.
Other participating organizations	None
Participants	Heads of SAI/top management, SAI staff and managers at different levels and key external stakeholders of the SAI and INTOSAI region
Cooperation Partners	INTOSAI regions, SAs
In-kind contribution	None
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland)

Programme Implementation Strategy

The main objective of the programme is 'strategically managed SAs and INTOSAI Regions leading to higher performance'. The programme consists of the following components:

1. **Strategic Management:** Development of A guidance for SAs and INTOSAI regions. In 2015 the IDI aligned the SAI PMF and the IDI's Capacity Development Framework to develop a SAI Strategic Management Framework. Guidance material on different elements of a strategic plan was also developed. In 2016 the IDI and the INTOSAI regions agreed on the Strategic Management Model for INTOSAI regions. In 2017 the IDI plans to assemble a global team to work on bringing together different elements, looking at case studies from SAs and regions supported so far and publishing the guidance document on the IDI community portal. The document will also be translated into Arabic, French and Spanish. This document will provide detailed step by step guidance on the strategic management process which includes not only the development of a strategic plan, but its implementation, measurement and reporting on performance. The IDI Strategic Planning Handbook was to be developed in 2016. The project has been deferred to 2017 owing to the time taken in 2016 to finalise the Strategic Management Model for INTOSAI regions in 2016 as well as lack of resources during the year.



2. Support in development of strategic plan, performance measurement framework and reporting on performance – In 2015 and 2016, The IDI has provided such support to SAI Bhutan, SAI Liberia, CAROSAI Region and ASOSAI region. IDI support will continue up to the review of the implementation of the first operational plan. Through its programme 360 the IDI will also seek feedback on the implementation of the plan developed with IDI support.

The IDI will take stock in 2020 and document lessons learned. The IDI will also plan virtual exit meetings with different SAs and regions after the review of the implementation of the first operational plan.

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
131 600	26 808	-104 792 (-80 %)	Meeting with CAROSAI was combined with the regional workshop. One SAI paid their costs. One SAI did not request for any monetary support.

Key Lessons Learnt (Transferable to other Programmes)

1. In providing SAs level support for developing the SP the involvement of head of SAI help in enhancing ownership of the plan and ensuring a smooth implementation.
2. Need to provide enough time for SAs and Regions to develop a good SP plan which is manageable;
3. The use of the SAI strategic management framework and the Regional strategic management model developed by IDI provided a good base a consistent methodology in the support to SAs and Regions;
4. SAs and regions need more input on performance indicators and performance measurement systems.
5. It is important to monitor the implementation of the strategic plan, until at least the first operational plan and annual audit plan.

SAI INDEPENDENCE

Background



Effective SAIs deliver value and benefits and make a difference to the lives of citizens by contributing to accountability, transparency and integrity, staying relevant and leading by example. To be able to deliver these value and benefits as envisaged in ISSAI 12, a SAI needs an enabling and conducive institutional framework. This includes independence as a primary requirement. Both the INTOSAI Lima and Mexico declarations define this SAI independence. SAI independence also finds central place in the March 2012 UN General Assembly resolution 66/209 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs. The 69th UNGA Resolution from December 2014 also mentions the importance of promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions. It recognizes that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence.

Given SAI needs and the importance of this issue to the effectiveness of SAIs, IDI has initiated this pilot programme to contribute to the ongoing efforts. The programme was launched in 2016 and during this year the IDI planned for developing a guidance document on SAI Independence, setting up a High Level Advisory Panel for SAI Independence and selecting three SAIs for the pilot support. While draft version 0 of the guidance is available on the IDI portal, the High level panel may now be set up under the INTOSAI. The process for selection of SAIs for the pilot was initiated in 2016 and is expected to be completed in the first half of 2017.

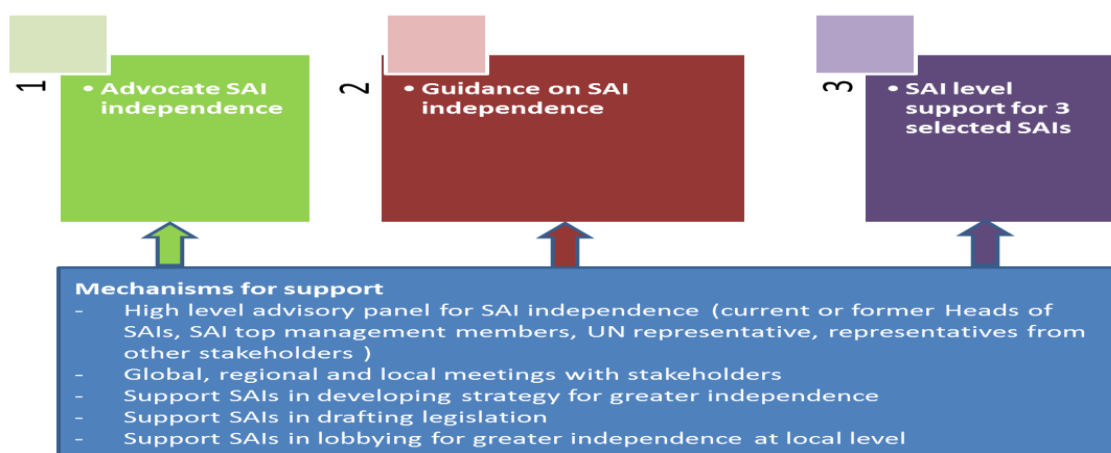
This pilot is currently provided for in IDI's operational planning cycle 2016- 2018. Given the nature of the topic, it is difficult to estimate the duration of support required by the three SAIs selected for the pilot. The IDI will decide on further engagement in this area based on the results of this pilot effort. Since getting greater independence is largely a result of wide stakeholder engagement and ability to influence and persuade key stakeholders, this programme is also linked to the SAI Engaging with Stakeholders programme.

Programme Profile

Full Name	<i>SAI Independence</i>
Duration	<i>2016 to 2018</i>
Link to SAI & IDI Outcomes	<i>As this programme is related to the enhancement of the institutional capacity of the SAI and becoming stronger institutions, it is linked to all three strategic priorities. As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with other actors/stakeholders in order to obtain a greater independence, it also covers IDI outcomes 1, 2 and 3.</i>
Participating SAIs	<i>The programme will be piloted in three selected SAIs. Based on available resources, at least one French speaking SAI from CREFIAF with a Court model will be selected. The process of selection has been initiated in the regions. The selection will be finalized in the first quarter of 2017.</i>
Other participating organizations	<i>During SAI pilots the IDI and partners will also engage with various country level stakeholders.</i>
Participants	<i>Head of SAI, top management, middle management (functional heads), SAI staff involved in stakeholders engagement (audit and non-audit), representatives of SAI key Stakeholders</i>
Cooperation Partners	<i>INTOSAI General Secretariat, INTOSAI Regions, UN, CBC, MFA France</i>
In-kind contribution	<i>Hosting support: INTOSAI General Secretariat (SAI Austria) Resource Persons: SAI Cameroon, SAI Morocco, SAI US, SAI Salomon Islands, SAI South Africa/CBC INTOSAI General Secretariat, MFA France, SAI Senegal, SAI UK, UNDESA, PASAI Secretariat and CREFIAF Secretariat</i>
Funding Sources	<i>MFA France, IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland)</i>

Programme Implementation Strategy

The main objective of the programme is 'Greater SAI Independence'. SAIs in the INTOSAI community have different levels of independence as compared to the eight principles of independence elucidated by ISSAI 10. In many SAIs there is also a difference between their de facto and the de jure independence. This pilot programme aims to support SAI's in their quest for greater independence through the following three programme components.



- 1. Advocate SAI independence-** In 2016 the IDI promoted the value and benefits of SAIs and the need for SAI independence at all fora that the IDI was invited to. These included meetings with external stakeholders like UN, IBP, IFAD and INTOSAI stakeholders like the workshop with INTOSAI regions. While the IDI had plans to set up a High Level Advisory Panel for SAI independence, this panel may now be set up at the INTOSAI level.
- 2. Guidance on SAI Independence-** In 2016, the IDI developed draft version 0 of the guidance on moving towards greater independence. The guidance provides advice on drafting legislations in different local context, tackling wicked questions and developing and implementing a strategy for SAI Independence. Guidance on engaging with different stakeholders in the process of independence has also been linked to the guidance on SAI engaging with stakeholders. Version 1 of the guidance will be published in the first half of 2017, after including stakeholder comments. The guidance on SAI Independence will be available in English, French, Arabic and Spanish in 2017.
- 3. SAI level support for 3 selected SAIs-** IDI will provide SAI level support on a pilot basis to three SAIs who seek to strengthen their independence. The IDI in 2016 in cooperation with the region started the process of selecting the SAIs for the pilot, based on criteria agreed to with key stakeholders. These criteria include SAI leadership and commitment, need and opportunity for change, potential for lessons learned, SAI influence and SAIs being represented from different regions, with possibly different audit models and levels of independence. The selection is expected to be completed in early 2017. Selected SAIs will be supported in taking stock of their situation, scanning the environment and developing a realistic strategy for greater independence. The specific support provided to each SAI would then depend on the strategy for the SAI. It would most likely include advocacy and facilitation of SAI-stakeholder engagement, providing advice on drafting legislation, preparing for greater independence in terms of organizational and professional capacity and deciding on action to be taken when independence is achieved.

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation	Comments
719 747	146 915	-572 832 (-80%)	Product development meeting was conducted online. Also, 3 out of 12 resource people attended since the meeting was very close to INCOSAI. PASAI's consultant cost were paid by PASAI.

Key Lessons Learnt (Transferable to other Programmes)

1. Need to provide for adequate time for obtaining feedback from stakeholders both internally and externally especially on sensitive topics like SAI independence.
2. Developing a team of resource persons that is well vested, balanced, competent and dedicated is crucial for the development of a good GPG such as this guidance. This worked very well in this Programme.
3. In case of technical subjects like SAI Independence, it is important to have a suitable mix of resource persons with competency in the subject matter (legal background) and Knowledge of the different SAI environment. This worked very well in this Programme.

SAI YOUNG LEADERS PROGRAMME

Background



Leadership is a key driver of change, growth and performance for any and every SAI. The IDI's SAI strategic management framework recognizes it as a cross cutting function leading to SAI capacity development, SAI outputs and outcome, ultimately leading to SAIs contributing value and benefits for citizens. There are a number of initiatives in INTOSAI at the SAI level and the regional level for leadership development. Given the importance of working in this area the IDI Board decided that the IDI should include a leadership programme in its portfolio.

In 2015 the IDI launched SAI Young Leaders programme with a SAI Leadership Symposium. At this symposium key stakeholders and partners, current SAI leaders and young SAI leaders discussed different dimensions of SAI leadership. The IDI had planned to use early part of 2016 in setting up the programme design and partnerships necessary for implementation, 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 a programme design. As such the selection and first part of the programme delivery are now planned for 2017, with the first class of SAI Young Leaders graduating in 2018. The IDI plans to take stock after the pilot to determine future course of action. The projected programme timelines depend on the availability of mentors and IDI resources. If appropriate resources are not available, the timelines will be extended.

Programme Profile

Full Name	<i>SAI Young Leaders Programme</i>
Duration	<i>2015 – 2018</i>
Link to SAI & IDI Outcomes	<i>Linked to all strategic priorities of the IDI as SAI leaders play a key role in the contribution of their SAIs to integrity accountability and transparency, ensure that the SAI stays relevant and leads by example. Will be carried out as per IDI service delivery model, will create a leadership network of SAI young leaders. Therefore linked to IDI outcomes 1 and 3.</i>
Participating SAIs	<i>25 SAI Young Leaders from 25 SAIs across INTOSAI regions will be selected to participate in the programme. Each leader will have a SAI team that will work with him/her as a part of the programme projects.</i>
Other participating organizations	<i>None</i>
Participants	<i>25 SAI young leaders selected after competitive process</i>
Cooperation Partners	<i>SAIs and regions</i>
In-kind contributions	<i>SAIs Philippines, Sweden, SAI USA, PASAI and GIZ</i>
Funding Sources	<i>IDI Basket Funding (OAG Norway, SIDA Sweden, MFA Finland)</i>

Programme Implementation Strategy

The programme implementation strategy was designed and developed in 2016. SYL aims at 'changed SAI Young Leaders contributing to positive change in SAIs'. This is built on the concept of change or transformation. It aims to facilitate change of hearts and minds of SAI young leaders through a journey of discovery of themselves, their people, their SAIs and their environments. Such change at the individual level is expected to lead to a positive contribution to change at the SAI level.

The IDI will start by piloting one round of this programme during 2017 and 2018. The programme will target SAI young leaders up to the age of 40 years. The leader should have management responsibility for staff. The programme will be a full time programme for six months with a combination of interactive sessions, activities, project work and on the job training. The programme will consist of the following components:

1. **SYL Mentors** – For the SAI Young Leaders programme the IDI plans to select a team of six mentors for the programme. This team will be trained in different aspects of leadership development directly relevant to the programme.

2. **SYL Selection** – During 2017 SAIs will be invited to send in applications of candidates for a position in the programme. SAIs will be requested to nominate candidates based on specified criteria. Each candidate will be required to submit a letter on why s/he would like to join, a strategy document for bringing change in any one area in the SAI. Each candidate will also identify a local mentor who will sponsor the project and his/her project team and write a recommendation as a part of the application. The documents submitted will be vetted by a selection panel set up by the IDI. The selection panel will then interview shortlisted candidates and select 25 candidates. The IDI will aim for a gender balanced group.
3. **SYL Tree** – During the SAI leadership symposium the group drew a tree to define the competencies required by a SAI leader. In 2016 a team worked further on this concept to develop the competency framework aimed at through the SYL programme as well as the syllabus for the programme. This material will be further developed by the mentor team as a part of their design and development work.
4. **SYL Design and Development** – The mentor team will meet before the start and after each workshop to design and develop material for the programme. The courseware will be designed and developed using IDI's systematic approach to training. The programme design will follow the 70-20-10 principle with 70% of the programme duration spent on the job training, 20 % on peer learning and 10% on formal classroom sessions.
5. **SYL Interactions** – The six month programme will comprise three face to face interactions of two weeks where all the SYLs and mentors will gather. Each workshop will be a mix of education and exposure activities. A number of leaders from different walks of life will be invited to interact with the SYLs. SYLs will also be exposed to different types of institutions like UN, NGOs, Parliaments etc. The period between the face to face interactions will be spent mainly at the SAI. Each SYL will develop his/her 'SAI Interactions programme' in consultation with their mentor from the mentor team and local mentor. The SYL will work together with the project team in the SAI in such a way that knowledge and skills that he/she has acquired from the programme will be transferred to the project team working with the SYL. It is hoped that this will create a multiplier effect in terms of building leadership competencies for a SAI team. Each programme is expected to include a number of elements that cover exposure to the working of key stakeholders within the SAI, transferring knowledge gained to the SAI project team and working together with the SAI project team on implementation of the change strategy. Throughout the programme SYLs will be provided online support and online interaction facilities.
6. **SYL contribution to SAI change** – The IDI will monitor the implementation of the change strategy by SYL even after the programme activities have been concluded. A lessons learned exercise will be conducted in 2018 to decide on the next class of SYLs. The programme material will be made available to all regions and SAIs that express interest in conducting such a programme at regional or local level.



Total Budget & Expenditure			
Total Budget	Total Expenditure	Deviation	Comments
536 671	131 675	-404 996 (-75%)	IDI covered the cost only for one resource person. Some resources persons covered own costs and some resource persons were unable to attend due to upcoming INCOSAI 2016.

Key Lessons Learnt (Transferable to other Programmes)

1. There is need for experts from outside for areas where IDI does not have a core competency. For example, Psychology and leadership theory.
2. An outside perspective is good (outside public sector, outside audit community) without being distracted from the mandate of SAI's.

AUDIT OF EXTERNALLY FUNDED PROJECTS IN AGRICULTURE AND FOOD SECURITY SECTOR

Background

The countries in Africa are among the highest recipients of development aid for poverty reduction. Aid for agricultural development and strengthening food security is one of the most important components of development aid. Enhancing the aid effectiveness is high on the agenda of development partners, and one of the means to achieve this agenda is the audit of support received as aid for development projects. SAIs can play an important role in assessing the aid effectiveness through financial and value for money audits.

The IDI was approached by International Fund for Agricultural Development (IFAD) to support selected SAIs in West Africa in auditing IFAD funded projects in their countries. The IDI was interested in offering this programme to other SAIs in the African region as well. After broad based consultations with both SAIs in the region and IFAD, seven SAIs are being supported in conducting ISSAI based financial and compliance audits of assigned IFAD projects.

Programme Profile

Full Name	Audit of Externally Funded Projects in Agriculture and Food Security Sector:
Duration	2015 to 2017
Link to SAI & IDI Outcomes	This programme will help SAIs in contributing to accountability and transparency in their countries by conducting financial and compliance audits of externally aided project as such the programme is linked to both strategic priority 1 and 2. The programme will be delivered as per IDI service delivery model and is mainly linked to IDI outcome 1.
Participating SAIs	Seven (7) SAIs in the AFROSAI-E Region: The Gambia, Malawi, Liberia, Rwanda, Sierra Leone, Tanzania and Zambia.
Other participating organizations	
Participants	Head of SAI, top management (for management meeting) , middle management (functional heads) and Audit teams
Cooperation Partners	International Fund for Agriculture Development (IFAD)
In-kind contribution	Hosting support: SAI Zambia and SAI Tanzania Resource Persons: SAI Sierra Leone, SAI Zambia, SAI Rwanda, SAI Norway, SAI Malawi, SAI Namibia and SAI Tanzania and IDI Resource Persons
Funding Sources	IFAD and IDI Basket Funding (OAG Norway, SIDA Sweden, MFA Finland)

Programme Implementation Strategy

The main objective of the programme is **increased involvement of SAIs in auditing externally aided projects in agriculture and food security sector, by supporting SAIs in enhancing their capacity and performance in conducting such audits.**

In order to achieve this objective, a number of projects have taken place since inception of the programme in 2015. Discussion with stakeholders, development of resources and training of SAI teams have taken place in 2015 and 2016. In 2016, six of the seven

participating SAIs conducted audits in both audit streams i.e. Compliance and Financial audits on IFAD projects. The IDI has and will continue to provide support to participating SAIs in doing these audits as per ISSAIs by following the IDI cooperative audit model shown in the figure below.

1. Needs assessment and agreement on stakeholder commitments

In August 2015 the IDI facilitated a stakeholders meeting for SAI top management, IFAD and IDI representatives to share information on the status and challenges of SAIs in auditing externally aided projects in agriculture and food

Stakeholder Commitments

Agreement on stakeholder commitments

Workshop on subject matter & methodology

Design and Development of Guidance and Tools.
Workshop for SAI teams .

Facilitation of Development of Audit Plan

Expert support to SAI teams for developing their plans

Audit Review Meeting

Support for finalising audit

Quality Assurance

Independent assurance of audit quality

security sector, agree on the programme design and the roles and responsibilities of each of the stakeholders. The meeting ended with the signing of a statement of commitments between the SAIs, IFAD and the IDI for achieving programme outcomes. IFAD and the SAIs also agreed on the audits that will be contracted to the SAIs.

2. Design and Development of guidance and courseware for financial and compliance audit of externally aided projects

The IDI in December 2015 put together a resource team of the regional resource persons, IFAD resource persons and IDI resource persons to develop guidance on conducting financial and compliance audit of externally aided projects. The team also designed and developed courseware for the blended learning support provided to SAI teams.

3. Workshop on auditing externally aided projects

In February 2016, the IDI provided training to SAI teams in conducting financial and compliance audits of IFAD projects as per ISSAIs. During this workshop SAI teams also developed draft audit plans in both audit streams that were used in carrying out the first set of pilot audits in 2016.

4. E-facilitation of audit plans

In 2016, the IDI provided support to SAIs teams in finalizing their audit plans through an electronic platform. Using this platform, participating SAIs were able to share technical issues and finalisation of the audit plans for their 2016 first pilot audits on IFAD projects carried out as per ISSAIs.

5. Pilot Audits

Six (6) out of the seven participating SAIs carried out their first pilot audits in both Financial and Compliance audits based on their reporting timeline as agreed with IFAD projects in 2016. In 2017, SAIs are also expected to conduct similar audits after the lessons learnt and the training workshop planned to be held in the 1st Quarter of 2017.

6. Support for finalizing audit

In addition to providing eLearning Support, selected SAIs were also in 2016 supported through onsite support visits for conducting their audits and finalizing their audit. The support was provided to 3 SAIs (Rwanda, Malawi and Liberia). The IDI will, in 2017, continue to provide similar support to selected SAIs for the second phase of the pilot audits.

7. **Lessons Learned & audit Planning workshop** – The lessons learned meeting for the first round of financial and compliance audits will be done in 2017 before SAI teams embarks on their second phase of the pilot audits. The documented lessons learned will feed into these pilot audits of financial and compliance audits and the SAI audit teams will also be helped in planning for these audits.

8. **Quality Assurance** – Each audit conducted under this programme will be independently quality assured to ensure that the audit meet the applicable ISSAI requirements. The quality assurance will be carried out by an independent team of experts. The IDI had planned for the first quality assurance in 2016 but since most SAIs had the reporting timeline of December 2016, the Quality Assurance has been moved to 2017.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework with regards to the Programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The colour scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off – target

Programme Outcome & Output Indicator for 2016		Achievement/Comments
Output Indicators 2016		
1.	No. of SAI staff trained in financial audit	14 staff targeted to be trained in financial audit only but due to change in programme plan, a combined training for both compliance and financial audit was done in 2016 and 21 SAI staff trained in both audit streams.

2. No of SAls supported in conducting Financial audit	Target 7 SAls and 7 SAls were supported through the eLearning platform and face to face workshops. In addition, 3 SAls were supported through onsite visits.
Projects/Activities 2016	
1. Workshop for Training SAI Teams in Financial Audit and development of draft audit plans	Done
2. eFacilitation of Audit Plans	Done
3. Audit Review and Support Visits to 3 SAls	Done

Total Budget & Expenditure			
Total Budget	Total Expenditure	Deviation	Comments
991 638	924 836	-66 802 (-7%)	Host SAI offered their premises for the pilot audit support visits

Key Lessons Learnt (Transferable to other Programmes)

1. Use of Resource Persons from participating SAls has greatly assisted in monitoring the implementation of programme.
2. Involvement of SAI Heads in the planning of the programme deliverables has greatly helped in SAls keeping commitments as well as providing in-kind support such as hosting of events and provision of resource persons.
3. Through this programme we have been able to differentiate the two audit streams of financial and compliance audit. Stakeholders like IFAD also see the value of different types of audits done by SAls and a ISSAI compliant process.

Programme Results Framework & Indicators

Objective: Increased involvement of SAIs in auditing externally aided projects in agriculture and food security sector, by supporting SAIs in enhancing their capacity and performance in conducting such audits.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance and courseware for audit of externally aided projects	2015	% participating SAIs that use trained SAI teams and guidance in conducting Audits in externally funded projects	0 (2015)	60% (2017)	% participating SAIs that issue audit certificates and reports on financial and compliance audit of externally funded projects within an agreed timeframe	0(2015)	70%(2016-2017)
<i>IDI project reports¹⁶</i>		<i>Source : IDI Project reports</i>			<i>Source : IDI Programme Monitoring System</i>		
No. of SAI staff trained in financial audit	14 (2016)				% financial audits which meet applicable Financial audit ISSAI requirements	0(2015)	60% (2016)
<i>IDI project reports</i>					<i>Source : Quality assurance review reports</i>		
No of SAI staff trained in compliance audit	14(2017)				% compliance audits which meet applicable compliance audit ISSAI requirements	0(2015)	60% (2017)
<i>IDI project reports</i>					<i>Source : Quality assurance review reports</i>		
No of SAIs supported in conducting	7 SAIs (2016 & 2017)				% participating SAIs that audit externally funded projects in agriculture and food security sector on regular basis	29% ¹⁷ (2015)	60% (2020)
• Financial audit							
• Compliance Audit	7 SAIs (2017)						
<i>Source: IDI Programme Monitoring System</i>							
Documented lessons learned	2017						
<i>Source : IDI project reports</i>							

¹⁶ IDI Project Reports have since been discontinued as the information is now being maintained electronically in the IDI Programme Monitoring System. The indicators will be monitored accordingly.

¹⁷ SAIs of Rwanda and Tanzania regularly audit IFAD projects currently

Assumptions SAIs

- SAIs and SAI leadership are willing to conduct audits of externally funded projects
- Participating SAIs have the resources and capacity to conduct both types of audit
- SAIs keep the commitments made.

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- IFAD successfully coordinates the assignment of audits to participating SAIs

Risk Management

The risk management table is updated with the changes in the risk perception in regards of different risk indicators.

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk (2016 Plan)	Residual risk (2016 Report)	Control measures	Control Owner	Notes (Additional Comments have been highlighted)	Alert Code (2016 Plan)	Alert Code (2016 Report)
				(CX D)			(EXF)					
1.	Added value	3	1	3	0,2	0,6	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that signed statement of commitment were invited to the programme, the programme has been identified as a priority by SAIs and regions		
2.	Sustainability	3	2	6	0,6	3,6	3,6	SAIs Commitment to the programme and SAI donor contact	MCD	Minimal Risk of SAIs failing to plan for subsequent audits after the programme. As for the period of the programme, the risk is being mitigated through signed contract with the cooperating partner (IFAD).		
3.	Quality of deliverables	3	2	6	0,2	1,2	1,2	The programme will follow the IDI Service delivery model.	MCD I	Risk that some participating SAIs may not carry out the audits as per ISSAIs even after the training of the SAI Teams. For the period of the programme, this risk is being mitigated through the quality assurances, review meetings and onsite support.		
4.	Natural causes - Ebola	3	2	6	0,6	3,6		In case of fresh Ebola outbreak, eLearning support can be provided to SAI teams in carrying out the audits	MCD	While eLearning support can be provided, the SAIs may not have the resources to do the audits in such situations.		

IDI GLOBAL PROGRAMME ON SPECIALISED AUDITS – AUDIT OF LENDING AND BORROWING FRAMEWORKS

Background

In the last decade, several national governments (referred to as sovereigns) have faced debt crises. The frequency and severity of debt crises and the consequent adverse impact on managing of public finances reinforces the need for promoting responsible lending and borrowing behaviours. An important role in this is played by the national oversight institutions like the Parliaments and SAIs. The INTOSAI Working Group on Public Debt (WGPD) has developed ISSAIs and case studies to focus on public debt audit issues. The ISSAIs provide an overarching guidance to the SAIs engaged in public debt audit. Lack of globally agreed rules and regulations guiding sovereign financing have contributed to irresponsible sovereign borrowing and lending. UNCTAD has developed a set of voluntary principles on responsible sovereign lending and borrowing. The principles are meant to fill this gap.

In 2013, the IDI launched a comprehensive global programme on public debt with a focus on supporting SAIs in strengthening their audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. Since then the IDI has supported 24 SAIs from four INTOSAI regions in conducting audits of borrowing and lending frameworks.

Programme Profile

Full Name & Duration	Audit of Lending and Borrowing Frameworks , 2013-2016			
Programme Status	Implementation Phase			
Participating Group(s)	24 SAIs from ASOSAI, AFROSAI-E, OLACEFS, EUROSAI			
Participating SAIs	<u>ASOSAI</u> 1. Bangladesh 2. Bhutan 3. China 4. India 5. Malaysia 6. Maldives 7. Mongolia 8. Nepal 9. Philippines	<u>AFROSAI-E</u> 1. Botswana 2. Kenya 3. Zambia 4. Zimbabwe	<u>OLACEFS</u> 1. Argentina 2. Brazil 3. Colombia 4. Honduras 5. Paraguay 6. Peru 7. Mexico 8. Venezuela	<u>EUROSAI</u> 1. Georgia
Level of participating staff	Heads of SAI, SAI top management (cooperation meetings) , middle management and SAI staff (training and cooperative audit)			
Cooperation Partners	WGPD, UNITAR, UNCTAD			
In-kind contribution	2016 Hosting Support: SAI Paraguay and SAI Georgia Resource Persons: SAI's Argentina, Brazil, Philippines, Maldives, Georgia, Chile and Portugal			
Funding Sources	MFA, Norway			

Programme Results Framework



Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
SO1	Number of participating SAIs which issue18 audit report on lending or borrowing framework within the established legal time frame	None	N/A	N/A	16 (2016)
	Achieved:		17 Reports have been forwarded to the relevant authority as at 31 December 2016.		
	Source : Annual Programme Monitoring, Programme Evaluation Report (2017)				
	Progress Assessment:Target met				
SO4	Number of draft audit reports which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	12 (2017)
	Achieved:		14 Reports have been quality assured in 2016 and meet the best practice requirements of the ISSAI 5000.The QA was carried out by members of the WGPD.		
	Source : Review by subject matter experts (2017)				
	Progress Assessment: Target met				
IDI Outcomes					
IO 1.1	Programme delivered as per the IDI Service Delivery Model a) Programme selected on the basis of criteria defined by the IDI b)Beneficiary SAI leadership involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional,	N/A	N/A	N/A	Programme delivered as per IDI Service Delivery Model by 2016

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

	organisational, professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, WGs and/ or regions				
	Achieved:		The programme meets all criteria of IDI service delivery model		
	Source : Programme Evaluation Report 2017				
	Progress Assessment: On target				
IO1.2	Programme delivered to time and budget a)Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	N/A	N/A	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
	Achieved:		Programme will be completed by the first quarter of 2017.We are currently under budget.		
	Source: Programme Report 2017				
	Progress Assessment: On target				
IO1.1	Percentage participating SAI staff whose professional capacity is developed by a)successfully completing their professional training b) conducting pilot audits as per best practice c) being deployed in future audits	None	80% SAI staff achieve a) in 2014	80% SAI staff achieve a) and b) in 2015	50% SAI staff achieve a), b) and c) by 2019
	Achieved:		100% SAI staff completed training and 92% conducted the pilot audits. Some SAI's have already started following up on recommendations.		
	Source: Project Reports, Programme Monitoring Report, Programme Report 2017 and IDI system for monitoring outcomes(under development)				
	Progress Assessment: Too early to assess				
IO1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of lending and borrowing frameworks on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
	Achieved:				
	Source: Project Reports, Programme Monitoring Report and Programme Report 2017				
	Progress Assessment: Not due				
IO. 2.1	No. of participating SAIs that report use of IDI-WGPD's updated Guide on Public Debt Management Audit	None	N/A	N/A	12 SAIs (2017)
	Achieved:		The 12 SAI's who attended the QA meeting indicated that they found the guidance material useful, the guidance will be updated based on lessons learnt during the programme.		
	Source: Programme Report 2017				
	Progress Assessment: Too early to assess				

IO. 3.1	No. of participating SAI staff who a) Qualify as IDI-WGPD certified public debt audit champions b) Are used by their own SAs or regions	None	N/A	70 participating SAI staff certified (2015)	35 certified champions used (2019)
	Achieved:		This component will no longer be delivered as per changed programme scope. The change has been approved by the funding partner.		
	Source: Project Reports, Programme Monitoring Reports, Programme Evaluation 2017				
	Progress Assessment: Will not take place				
	Programme Outputs				
	E-courses in English and Spanish on concepts and standards designed and delivered to SAI staff as per IDI's systematic approach to training	None	Achieved	N/A	Achieved in 2014
	Achieved:		eLearning courses delivered in both languages in 2014.		
	Progress Assessment: On target				
	Support provided for pilot audits to SAI teams	None	N/A	Achieved	24 SAI teams supported 2015
			24 SAs participated in the Audit Planning meeting and 22 in the Audit Review meeting, all SAs supported online, 2 SAs provided onsite support		
Progress Assessment: On target					
IDI Community Portal hosts a) Community of Practice for public debt champions b) Resource material and guidance on public debt audit	None	a) Achieved	b) Achieved	a) & b) Achieved by 2016	
Achieved:		Champions' component has been removed, however, the community of practice will be launched in 2017			
Progress Assessment: Community of practice not yet launched					
Global Public Goods developed and published on IDI community portal a) Updated IDI-WGPD guidance b) Research report on organisation and management of public debt systems in national governments, and status of SAI audit of public debt	None	a) Achieved	b) Achieved	a)&b) Achieved by 2016	
Achieved:		All the all the latest ISSAIs have been considered in the update of the guidance.			
Progress Assessment: The Global Public Goods have been drafted and are awaiting comments					

Project status

Language	Projects	Status
	2016	
English	Compendium and Guidance Update meeting	Completed
English	Compendium and Guidance Finalisation meeting	Completed
English and Spanish	QA Meeting	Completed
English and Spanish	Community of Practice	Completed

Programme Budget Monitoring

Budget 2016 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
1 266 703	912 502	-354 201 (28%)	One of the meetings was planned to be held in Oslo but was moved to Georgia resulting in cost savings. In addition four SAI's who were planned for did not attend the QA meeting for the English region.

Key Lessons Learnt (Transferable to other Programmes)

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

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
1. Governments may lag behind in endorsement of the UNCTAD principles thereby limiting the ability of the SAI to conduct audit of borrowing and lending frameworks using these Principles as audit criteria	Engagement with the Ministries of Finance , country debt management offices through UNCTAD, during the course of programme design and implementation	The risk of audit scope being limited was overcome	IDI/SAIs
2. SAIs may lack sufficient capacity to conduct audit of borrowing and lending frameworks according to the best practices incorporated in the guidance after the programme is over	Formal agreement with the SAIs on adoption and use of guidance, training of SAI teams in using the guidance. SAIs will be requested to nominate at least 3-4 persons in the team, who can play the role of SAI level experts for further dissemination	The risk of nominated participants not meeting the criteria did not materialise , may not be deployed in the same field after the programme, or may leave the SAI	IDI /SAIs
3. Different stakeholders i.e. MFA, UNCTAD and SAIs may have competing expectations from the programme	Stakeholder and global planning meetings aimed at building consensus on expectations, results and scope and design of the programme	Stakeholder expectations may change over the duration of the programme	IDI/Stakeholders

4. Resource constraints: - Subject matter experts, including legal experts, may not be available - Programme may not find sufficient funding		Liaise with UNCTAD for legal and public finance management experts, WGPD and SAs for subject matter experts Agreement with MFA Norway earmarked funds, Develop cost-sharing formula for participation of SAs from non-OECD countries.	Sovereign lending being an emerging area of audit, there was a risk that appropriate subject matter experts may not have been available	IDI
5. Country public financial management environments in different regions may be quite varied , thus creating a challenge in the programme to find the right pitch		A collaborative approach in programme design where experts from different INTOSAI regions work together simultaneously in English and Spanish to build on each other's experience.	The programme may not be able to address all the issues relevant in different country environments	IDI
New Risks	None	N/A	N/A	N/A

CBC SUPPORT PROGRAMME: 3i COOPERATIVE AUDIT PROGRAMME - DISASTER MANAGEMENT IN ASOSAI

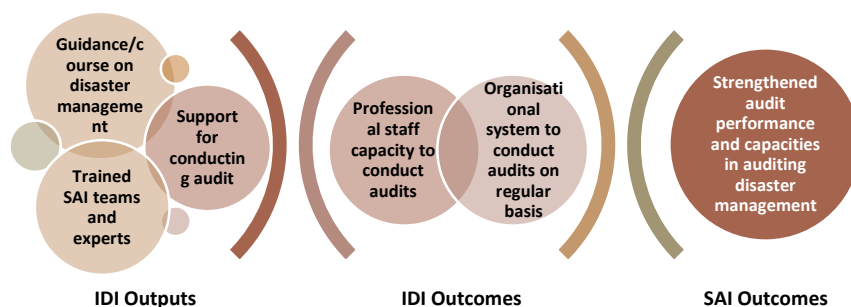
Background

As per IDI plans under the CBC Support Programme and the 3i, the IDI planned to support ISSAI based cooperative audits in ASOSAI. In recent times many Asian countries have been affected by natural and other disasters. The recent global survey conducted by the IDI and subsequent dialogue with stakeholders has shown a strong interest by SAIs in the region in strengthening their capacity to audit disaster management. INTOSAI has also adopted ISSAI 5500 series on audit of disaster risk reduction and post disaster aid. In 2015 the IDI and ASOSAI launched the 3i cooperative audit Programme on Audit of Disaster Management programme. SAI team participated in an eLearning course on audit of disaster management in 2015. In 2016 SAI teams did the audit plan and conducted audit. IDI organized audit planning meeting and review meeting to facilitate the cooperative audit in 2016.

Programme Profile

Full Name & Duration	IDI-ASOSAI 3i Cooperative Audit Programme on Audit of Disaster Management, 2015-2017
Programme Status	Implementation Phase
Participating Group	SAI teams in ASOSAI & Ukraine
Participating SAIs	Afghanistan, Bangladesh, Bhutan, Cambodia (<i>withdrew during audit planning meeting</i>), China, Indonesia, India, Korea (<i>withdrew during eLearning course</i>), Lao PDR, Malaysia, Maldives, Mongolia, Nepal, Philippines, Pakistan, Thailand, Myanmar, Vietnam, Ukraine
Level of participating staff	SAI middle management and SAI staff
Cooperation SAI	SAI Indonesia as the Chair of INTOSAI Working Group on Environment Audit (WGEA), ASOSAI
In-kind contribution	2016 Hosting: SAIs of Malaysia and Indonesia, planning and reporting meeting Resource Persons: SAIs of Bhutan, Indonesia, Philippines, Pakistan, China
Funding Sources	GA Canada, IDI Basket Funding (OAG Norway, SIDA Sweden, MFA Finland)

Programme Results Framework



SAI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone 1 (2015)	Milestone 2 (2016)	Targeted Achievement

SO 1	Number of participating SAIs which issue ¹⁹ audit report on disaster management within the established legal time frame	None	N/A	N/A	12 (2016)
Achieved:					
Source : Programme Report 2016, Programme Evaluation Report 2017					
Progress Assessment ²⁰ : Of the 17 participating SAIs 10 SAIs have finalized their report after audit review meeting in October 2016 and sent the reports to the IDI. 2 SAIs have issued and published their audit report. 7 SAIs are in the process of finalizing the report.					
SO 4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	8 (2017)
Achieved:					
Source : Review by subject matter experts in 2017					
Progress Assessment: Not due					
IDI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model	N/A	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016
	a) Selected on the basis of criteria defined by the IDI				
	b) Beneficiary SAI leadership actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme				
	c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity.				
	d) IDI core values and principles are respected				
	e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions				
Achieved:		The programme design and delivery so far meet IDI service delivery criteria			
Source : Project report 2016, Programme Evaluation Report 2017					
Progress Assessment: On target					

¹⁹ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

²⁰ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due.

IO 1.2	Programme delivered to time and budget	N/A	N/A	N/A	Programme completed by 2016 with, with expenditure not exceeding the final budget by more than 10%
	a) Programme expenditure did not exceed the final budget by more than 10%				
	b) Programme was completed no more than three months after the planned/revised completion date				
	Achieved:	All planned activities have been completed on schedule. Average actual expenses were -20 % vs the budget.			
Source: Project report 2016, Programme Evaluation Report 2017					
Progress Assessment: On target					
IO 1.1	Percentage participating SAI staff whose professional capacity is developed by:	None	80%	80%	50% SAI staff achieve c) (2019)
	a) successfully completing their professional training		participating SAI staff achieve a)	participating SAI staff achieve b)	
	b) conducting pilot audits as per best practice				
	c) deployment in future audits				
Achieved:		95 % participants achieved (a) 17 SAI teams out of 18 (50 participants out of total 54) have successfully completed the audit, came for planning and review meeting.			
Source: Project reports 2016					
Progress Assessment: On target					
IO 1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of disaster management on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
	Achieved:				
	Source: IDI Programme Evaluation Report 2017				
	Progress Assessment: Not due				
Programme Outputs					
Link to SP/OI	Indicator	Baseline (2014)	Milestone 1 (2015)	Milestone 2 (2016)	Targeted Achievement
	eLearning course in English on Audit of disaster management designed and delivered to SAI staff as per IDI's eLearning methodology	None	Achieved	N/A	Achieved in 2015
Achieved:		eLearning course developed and delivered on IDI platform to 54 participants from 18 SAI teams			
Source : Programme report 2015					
Progress Assessment: On target					
	Support provided for pilot audits to participating SAI audit teams	None	N/A	12 SAI teams supported	12 SAI teams supported by 2016

	Achieved:	17 SAI teams supported, 1 SAI withdrew before planning meeting			
	Source : Programme Report 2016				
	Progress Assessment: On target				
	SAI audit reports quality assured	None	N/A	N/A	12 SAI Audit reports quality assured 2017
	Achieved:				
	Source : Quality Assurance Reports in 2017				
	Progress Assessment: Not due				

Audit Topics of different participating SAIs

1. Afghanistan: Performance Audit Report on Emergency Response and Relief Aid System of Ministry of Disaster Management
2. Bangladesh: Use of funds distributed for rehabilitation activities to the affected people by Cyclone-Sidr
3. Bhutan: Performance Audit Report of Disaster Management
4. China: Post-disaster Reconstruction of Schools in Ludian County, China
5. Indonesia: Volcanic eruption preparedness of Mound Merapi, Sinabung, and Sputan developed and implemented by BNPB and related entities
6. India: Audit of disaster management in the State of Jammu and Kashmir
7. Lao: Performance Audit on Distribution of aid to flood victims in Bolikhamxay Province
8. Maldives: Enhance National Capacity for Disaster Reduction and Management
9. Malaysia: The Management of Home Construction and Refurbishment for Flood Victims
10. Mongolia: Implementation of National Program for Reduction of Earthquake Risks
11. Myanmar: Performance Audit Report on Material Stockpiling for Search and Rescue Materials
12. Nepal: Relief Collection and Distribution to earthquake victims in Nepal
13. Pakistan: Relief Activities Carried Out by NDMA After the Earthquake of October 26, 2015
14. Philippines: Disaster Risk Reduction: Geo-Hazard Mapping and Assessment Program
15. Thailand: Effectiveness of Town Planning as a Flood Prevention and Mitigation Measure
16. Ukraine: Development and operation of the flood protection system
17. Vietnam: Rural water supply and sanitation in 8 provinces in the Red river delta Program

Project status

Language	No.	Activities	Status
English	2016		
	1	Audit Planning meeting	Completed
	2	eFacilitation of the audit process/onsite support to 3 SAIs	Completed, no onsite support request
	2	Audit Review meeting	Completed

Programme Budget Monitoring

Budget 2016 (NOK)	Expense 2016 (NOK)	Variance	Explanation
1 354 433	1 040 151	-314 282 (-23%)	Accommodation for 60 persons was provided by SAI Indonesia as in kind contribution.

Key Lessons Learnt (Transferable to other Programmes)

1. Some SAI teams had difficulty in following ISSAI based PA methodology. eLearning covered disaster management as subject matter and PA methodology up to audit planning phase. Despite that and online facilitation, due to the shortcoming of eLearning course, some teams couldn't come up with good plans. More input is required to facilitate the process effectively. the eLearning course can be of longer duration with stricter criteria for passing, or course has to be delivered differently to explain the issues in detail with strict conditions.
2. Some teams were doing the performance audit for the first time, had difficulty in grasping the basic PA concepts. In the registration form they mentioned that they had done Performance audits before, however, programme activities didn't support that. Selection of participants should include some elements that ensures that criteria are fulfilled.
3. The planning meeting could be two weeks with longer sessions on execution and reporting. One week is not adequate to revise the plan and cover both planning discussion and technical sessions on execution.
4. There is a perception among some SAIs that they can be in the programme without issuing or publishing the report at the end. So they continue to participate and meet the requirements till the review meeting. After that, SAI team will not be active as much as it was till the review meeting. We use statement of commitment as a reference after review meeting while communicating, however, SAIs sometimes do not respond.
5. Some SAIs at the beginning of the programme informed that they will not be able to share their report, but wanted to participate. IDI agreed to this. But it created a negative tone in the SAI team as well, as they felt little out of the group, due to their inability to participate in discussions. The IDI needs to decide about the participation of SAIs with similar stance (on not sharing report) in future. However, this needs to be considered in line with the CBC guidance on cooperative audit and the confidentiality issue of the audit.
6. Some participants are very old and near their retirement, some are very young. This created some imbalance in the team discussion and participation. A standard age range would help to solve this. SAI team nomination criteria was not very clear and may not have been properly communicated. Nomination criteria should be more specific, clear and simplified.

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

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
SAIs may lack sufficient capacity to conduct audit of disaster management according to the best practices		Formal agreement with the SAIs and professional capacity development of SAI team	Nominated participants may not meet criteria, or may not complete the programme, or leave the SAI. SAI Korea has left the programme.	IDI /SAIs
Availability of suitable subject matter experts.		Liaise with WGEA and SAIs for subject matter experts	Availability of the same experts during the programme.	IDI
Participants may not actively participate in the course		Continuous monitoring and communication with the SAI management	Participant may remain in the programme without gaining adequate knowledge and skills	IDI
New Risks	SAI teams are not able to follow the guidance provided by the resource team and cannot make the plan and report as per the ISSAIs	Facilitation, support, discussion with the team	Some SAI reports are not ISSAI compliant	IDI/SAI
	SAIs teams may not follow the commitment and complete the required tasks after the audit review meeting	Monitoring and follow up with the SAI and team	SAI still don't comply with the requirements	IDI/SAI

CBC SUPPORT PROGRAMME: COOPERATIVE AUDIT PROGRAMME - PROCUREMENT IN PASAI

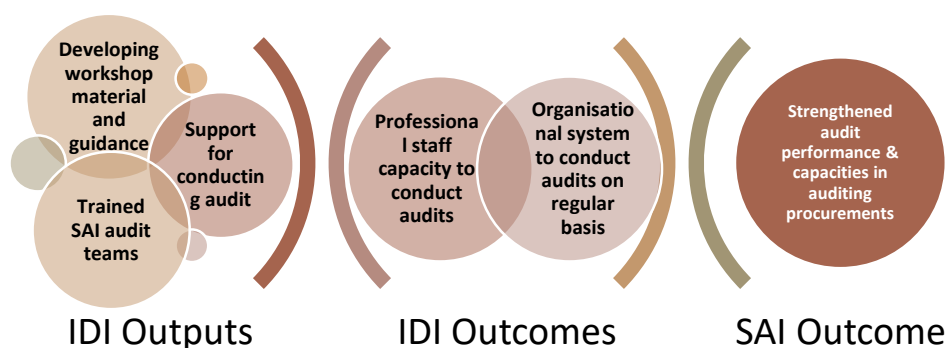
Background

As per IDI plans under the CBC Support Programme and the 3i Programme, the IDI planned to support ISSAI based cooperative audits in SAIs in PASAI. Public sector procurement is one of the largest part of expenditure incurred by any government. Public procurement procedures vary widely based on different country legislations. In developing countries donor agencies often also provide significant amount of aid which is used to procure goods and services in the public sector using the donor funds. IDI was also interested in piloting an ISSAI base compliance audit methodology for auditing procurements. The blended support in this cooperative audit was provided through fact to face workshop and online facilitation of planning. Audit planning was facilitated through IDI eLearning platform. In December 2016 teams came for the audit review meeting with their draft audit reports.

Programme Profile

Full Name & Duration	IDI-PASAI Cooperative Audit Programme on Audit of Procurement 2015-2016
Programme Status	Implementation Phase
Participating Group	SAI teams in PASAI
Participating SAIs	Cook Islands, Fiji, FSM National, FSM Phonpei, Guam (<i>didn't come for the audit review meeting</i>), Marshal Islands, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu
Level of participating staff	SAI middle management and SAI staff
Cooperation Partners	PASAI
In-kind contribution	2016 Hosting: SAI Samoa Resource Persons: SAI Cook Island, Samoa, New Zealand, Maldives, and Norway
Funding Sources	IDI Basket Funding (OAG Norway, SIDA Sweden, MFA Finland)

Programme Results Framework



SAI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone 1 (2015)	Milestone 2 (2016)	Targeted Achievement
SO1	Number of participating SAIs which issue ²¹ audit report on procurements within the established legal time frame	None	N/A	N/A	8 (2016)

²¹ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

Achieved:		Participants from SAls have attended the audit review meeting.			
Source: Programme Report 2016, Programme Evaluation Report 2017					
Progress Assessment: 10 participating SAls attended the review meeting in December 2016. All SAls are now in the process of finalizing their reports.					
SO4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	6 (2017)
Achieved:					
Source : Review by subject matter experts in 2017					
Progress Assessment: Not due					
<i>IDI Outcomes</i>					
Link to SP/OI	Indicator	Baseline (2014)	Milestone 1 (2015)	Milestone 2 (2016)	Targeted Achievement
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership is actively involved in programme selection and design and beneficiary SAls resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions	N/A	N/A	N/A	Programme delivered as per IDI Service Delivery Model by 2016
Achieved:		The programme design and delivery so far meet IDI service delivery criteria			
Source : Programme Report 2016					
Progress Assessment²²: On target					
IO 1.2	Programme delivered to time and budget a) Programme expenditure did not exceed the final budget by more than 10%	N/A	N/A	N/A	Programme completed by 2016 with expenditure not exceeding the final budget by

²² Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: Not due.

	b) Programme was completed no more than three months after the planned/revised completion date				more than 10%.
	Achieved:	All planned activities have been completed on schedule. A			
	Source: Programme Report 2016				
	Progress Assessment: Was 8% less than budget				
IO 1.1	% of participating SAI staff whose professional capacity is developed by: a) successfully completing their professional training b) conducting pilot audits as per best practice c) deployment in future audits	None	80% participating SAI staff achieve a)	80% participating SAI staff achieve b)	50% SAI staff achieve c) (2019)
	Achieved:	90% achieved a) (10 out of 11 SAI teams consisting of 21 participants have successfully completed the audit and came for audit review meeting)			
	Source: Project reports 2016, Programme evaluation report 2017				
	Progress Assessment: On target				
IO 1.1	% of participating SAIs who report that they have established a mechanism for conducting audit of procurements on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
	Achieved:				
	Source: IDI Programme Evaluation Report 2017				
	Progress Assessment: Not due				
<i>Programme Outputs</i>					
Link to SP/OI	Indicator	Baseline (2014)	Milestone 1 (2015)	Milestone 2 (2016)	Targeted Achievement
	Workshop on procurement audit designed and delivered to SAI staff as per IDI's methodology	None	Workshop delivered	N/A	Achieved in 2015
	Achieved:	Workshop using SAT (systematic approach to training) delivered to 11 SAI teams			
	Source : Programme Report 2015				
	Progress Assessment: On target				
	Support provided for pilot audits to participating SAI audit teams	None	N/A	10 SAI teams supported	10 SAI teams supported by 2016
	Achieved:	11 SAI teams being supported in audit planning and conducting through the eLearning platform			
	Source : Programme Report 2016				
	Progress Assessment: On target				
	SAI audit reports quality assured	None	N/A	N/A	8 SAI Audit reports quality assured by 2017
	Achieved:				

Source : Quality Assurance Reports in 2017**Progress Assessment: Not due****Audit Topics of different participating SAIs**

1. Marshal Islands: Compliance Audit on RMI MOF Procurement Sourcing Processes
2. Tuvalu: Compliance Audit on Government Procurement
3. Cook Islands : Infrastructure Procurement on Infrastructure Cook Islands
4. Papua New Guinea: National Department of Health Procurement Sourcing Practices
5. Tonga: Compliance Audit on the Procurement practice of the Ministry of Infrastructure
6. Samoa: Procurement process of National Health Services
7. FSM National: Audit on FSM Transportation, Communication, & Infrastructure's Procurement Activities
8. Fiji: Procurement of Bio-medical Equipment for Ministry of Health & Medical Services
9. Solomon Islands: Procurement Practices for the Manaoba Airport Project under the Ministry of Communication and Aviation
10. FSM Pohnpei: Department of Health Services, Pohnpei State Compliance Audit on Procurement

Project Status

Language	No.	Activities	Status
2016			
English	1	Online facilitation of audit planning phase	Completed
English	2	Audit review meeting	Completed

Programme Budget Monitoring

Budget 2016 (NOK)	Expense (NOK)	Variance (NOK)	Explanation
781 573	781 270	-303	

Key Lessons Learnt (Transferable to other Programmes)

1. After the workshop in November 2015, it took about 6 to 8 months for the teams to complete their audit plan. This was due to the online facilitation method followed, in which teams get relaxed in their communication and work on the plan. As a result, teams had comparatively little time to do the audit and make the draft report, e.g. about 3 months. One-week planning meeting can be added to this model to round up the planning process. This may be done with a relook to the existing cooperative audit models.
2. Face to face planning meeting would have helped discussing some core audit methodology and technical issues which created problem in conducting and reporting stages. In the reporting meeting teams felt the need for a face-to-face meeting during planning including sessions on training to clarify these issues.
3. Some participants felt that the programme interventions, especially the review meeting was able to make them think beyond their normal lines of thinking and that will help their audit and future engagements as well. The whole process is beneficial to the teams in doing audit following the ISSAIs.
4. Five working days were not enough to complete the revision of the report by the teams, as some teams were very weak in receiving and translating the feedback in the report. Towards the end of the week, when teams have done some work in revising, they get an understanding of the issues. It was agreed that they will use it after returning to the SAI, but it is difficult once they are back in office. May be 10 working days, in which 3 days for mentor meeting and 7 days for review work would be better for the teams to complete the revision of a larger part of the report at the meeting itself.

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

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
SAIs may lack sufficient capacity to conduct audit of procurement according to the best practices and ISSAI based compliance audit methodology		Formal agreement with the SAIs and professional capacity development of SAI team	Nominated participants may not meet criteria, or may leave the SAI. Participants selected after due consideration. However risk upgraded owing to the possible difficulty that may be encountered by the participants at different levels of the programme	IDI /SAIs
Availability of suitable subject matter experts		Liaise with PASAI secretariat and SAIs for subject matter experts	Availability of the same experts during the whole programme period	IDI
Country public financial management environments with respect to procurement policies in different SAIs may be quite varied, thus creating a challenge in the programme to find the right pitch		A collaborative approach in programme design where experts will work together with the SAIs to build on each other's experience.	The programme may not be able to address all the issues relevant in different country environments with regard to procurement	IDI
New Risks	SAI teams will not be able to revise the draft report following the ISSAIs as discussed in the review meeting	Follow up and monitoring by the IDI staff and resource team	Teams will come up with report which is not up to the mark	SAI

BILATERAL SUPPORT

Background

As a supplement to the IDI regional and global programmes, IDI has established bilateral support to SAIs in selected countries. While the large majority of developing country SAIs participate in, and benefit from, the multilateral IDI programmes, some SAIs require more extensive bilateral support to sustainably develop their capacity and performance.

The objective of IDI's bilateral support is to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance. The target SAIs are characterized by weak internal capacity and lack of support. The revised IDI mandate endorsed by the INCOSAI in 2013 gave IDI a mandate to work bilaterally. Establishing bilateral support is among the priorities of the IDI strategic plan for 2014-2018.

In 2015, IDI initiated, in cooperation with Norad, bilateral support to the SAIs of Somalia and Afghanistan. Support was also explored for the Ebola affected countries – Liberia and Sierra Leone but was called off due to inadequate demand.²³ In 2016, the IDI has revised its policy for bilateral support to SAIs and continued its support to the SAIs of Somalia and Afghanistan. The policy is to be dealt with by the IDI Board in March 2017.

Programme Profile

Full Name	Bilateral Support
Duration	2015 -
Link to SAI & IDI Outcomes	This programme will contribute to all the SAI outcomes, but the relative contribution of bilateral programmes will be limited compared to the global and regional programmes which cover a greater number of SAIs. The IDI outcome indicators related to effective capacity development programmes, and especially IO2, are relevant. The outcomes related to IO1 are only partly relevant as they mainly cover global and regional programmes. The programme will be delivered using the IDI bilateral policy.
Participating SAIs	The bilateral support programme in IDI is under development. The SAIs of Somalia and Afghanistan have been supported 2015-2016. From 2017 onwards new SAIs are expected to be a part of the programme. In December 2016, IDI got a request for support from SAI South Sudan.
Other participating organizations	In new programmes, stakeholders involved in improvements of the PFM system in the country may participate in programme interventions.
Participants	Head of SAI, top management (for management meeting and planning/strategic planning meetings) , Middle management (functional heads), Audit teams and SAI staff (audit and non-audit).
Cooperation Partners	For 2016 there has been no cooperation partners. From 2017 onwards, INTOSAI regional organizations and other development partners may be cooperation partners in new bilateral programmes.
In-kind contribution	SAI Ethiopia, Kenya and the Norwegian embassy in Kabul supported IDI as hosts of workshops in 2016. Resource Persons: SAIs Malawi, Uganda and Namibia support to SAI Somalia in 2015-16
Funding Sources	Norad, Norway

Programme Activities

Each bilateral programme has specific activities depending on the objectives and approach in the specific country.

Bilateral support to SAI Somalia

The primary objective of the support to SAI Somalia has been to enhance the performance of the SAI by developing a strategic plan based on a thorough needs assessment. The needs assessment were to be conducted using the SAI Performance Measurement Framework and ISSAI Compliance Assessment Tools.

²³ After a dialogue with the SAIs of Liberia and Sierra Leone in early 2016, IDI concluded that the project was less relevant and feasible than assumed. In April 2016 it was formally communicated to Norad that the SAIs of Liberia and Sierra Leone are not in a position to participate in this programme during 2016-2017.

During 2015, SAI Somalia was provided with training of their staff to conduct the SAI PMF assessment and the iCATs. During 2016, the SAI Somalia has done most of the iCATs, but not completed the final report. Following a dialogue with the SAI, it was decided to only carry out a limited version of the SAI PMF as a needs assessment for the new strategic plan. This was partly because of the challenges the SAI faced in carrying out the assessment and because a similar needs assessment had been conducted by Abyrint on behalf of DFID in October 2015..

In the second half of 2016 no activities took place owing to the Presidential elections in Somalia and the limited capacity of SAI Somalia in committing time for the programme. Gaps in communication with SAI Somalia also impaired progress. This means the needs assessment (ICATS and SAI PMF) was not completed and a new strategic plan was not developed.

Bilateral support to SAI Afghanistan

The primary objective of the cooperation with SAI Afghanistan is to support the SAI in conducting a SAI PMF assessment and iCATs review to be used for improvements in the SAI and inputs for their forthcoming strategic planning process. The support for the SAI was planned to be completed in 2015, but has been extended to 2016 due to delays in the execution of the activities.

In 2015, staff of the SAI were trained in the iCATs and SAI PMF tools. The iCAT reports were completed by the SAI in mid-2016. The SAI PMF report was delayed, but a quite complete draft was received by IDI in September 2016. IDI provided feedback to the SAI and the report was sent for Independent review in November. In December the SAI and IDI carried out a strategic management seminar to reach a common understanding of the main areas of improvement established by the assessments, and based on this, identify the most important and feasible strategic actions to address these findings.

In mid-December the SAI PMF report was sent for Independent review for the 2nd time. The report including management response is expected to be finalized during 1st quarter of 2017.

IDI and SAI Afghanistan do not plan to continue the bilateral cooperation as the SAI currently receives a lot of support through the WB. This includes several long-term advisors and cooperation with peers such as SAI India. Many of the findings of the assessments carried out in cooperation with IDI 2015-16 can be taken forward by the SAI management and through the WB support. IDI and the SAI Afghanistan will however continue the cooperation through regional and global IDI programmes.

Programme Progress at a glance 2016

The colour scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off - target

SAI Somalia Programme Output & Outcome Indicators for 2016	Achievement/Comments
	Projects/Activities 2016
E-mail support and 5-days workshop for ICATs of FA, CA, PA and level three. 7 SAI Somalia participants at the workshop in Addis Abeba Feb 2016. The objectives of the workshop was to review the draft iCAT tables, identify key implications for the strategic plan and develop a main study plan for a performance audit.	<p>The outputs of the workshop were:</p> <ul style="list-style-type: none"> - iCAT tables were completed for Level 2 and Level 4 Financial audit, Compliance audit and Performance audit. - A draft comprehensive iCAT report summarizing the findings of the iCAT tables was developed, including key implications for the strategic plan. <p>An exercise about selection of audit topic for performance audit was done, but a plan for PA was not developed. The conditions for succeeding in performance audit in the SAI were discussed with the team and the AG.</p>

Continued dialogue on phone, e-mail and letters to the SAI to establish activities as planned. Meeting AG of Somalia, DPs supporting the SAI and SAI Kenya, 2-3 May 2016	<p>The main objectives and achievements of the meetings in Nairobi in May 2016:</p> <ol style="list-style-type: none"> 1. Establish a platform for a coordinated and strengthened support to SAI Somalia involving WB, DFID, RNE and IDI: <u>Not achieved</u>. The platform was discussed and improved with the SAI, but the DPs had other issues with SAI Somalia that were to be prioritized first. 2. Clarify eventual outstanding difficulties for completion of the iCAT report: <u>Not achieved</u>. The issue was not discussed due to priority of other issues and less time than expected. 3. Establish a revised ToR for the needs assessment: <u>Achieved</u> 4. Establish a draft ToR for the strategic planning process of OAGS: <u>Partly achieved</u>. 5. Maintain a good relationship and open communication between IDI and the SAI: <u>Achieved</u>. Concerns of IDI were raised and discussed with the AG.
Workshop planned for SAI PMF Indicator Scoring, Training Course of Qualitative Assessment, Strategic Planning Workshop, Review and finalisation meeting for Strategic Plan	Deferred to 2017
Output Indicators 2016	
1. SAI Somalia staff trained in SAI PMF in 2015/16.	1st part of training completed in 2015. 2nd part not implemented in 2016.
2. SAI PMF carried out by SAI Somalia staff and quality assured by June 2016.	Ambitions for SAI PMF reduced in agreement with OAGS in May 2016. OAGS will do only parts of the SAI PMF. Still no activities have taken place.
3. SAI Somalia staff carry out iCATs, which are reviewed by a resource team of experts by February 2016	iCAT tables completed in Feb 2016, but final report not completed.
4. SAI Somalia strategic planning team trained in developing strategic plan by August 2016.	No training has taken place. Delegates and dates for a workshop to develop the strategic plan have not been established.
5. SAI Somalia develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy by December 2016.	As above.
Outcome Indicators 2016	
1. SAI Somalia implements the Strategic Plan developed through the cooperation with the IDI.	IDI continues to support OAGS for a strategic plan in 2017, but still a high risk of a strategic plan not being developed and thereby no outcome.
2. The Strategic Planning process using the IDI model is institutionalized in the SAI.	As above
3. SAI Somalia performance is enhanced by implementing the Strategic Plan.	As above

Total Budget & Expenditure			
Total Budget	Total Expenditure	Deviation	Comments
1 222 155	429 986 357 550	-792 169 (-65%)	Due to no implementation of planned activities June-December.

SAI Afghanistan Programme Output & Outcome Indicators for 2016	Achievement/Comments
Projects/Activities 2016	
Feedback and advice on e-mail and telephone to drafts of the SAI PMF report	Done
Strategic Planning Seminar with SAOA management. 13 participants at seminar in Kabul.	The main objective of the seminar was to reach a common understanding of the main areas of improvement established by the assessments, and based on this, identify the most important and feasible strategic actions to address these findings. At the seminar a list of prioritized strategic actions to address the findings of the iCAT and SAI PMF report was produced. SAO are going to use these for to the strategic planning process 1st half of 2017.
Output Indicators 2016	

1. 1. SAI PMF carried out by SAI Afghanistan staff with IDI support in 2015 and quality assured by March 2016.	Delayed. Report almost complete by Dec 2016. Management response and a few corrections based on 2 nd quality assurance remain.
2. SAI staff carry out iCATs, which are reviewed by a resource team of experts by December 2015	Delayed, but completed in mid-2016.
Outcome Indicators 2016	
1. The SAI utilizes the results of SAI PMF assessment and iCATs review to develop their ISSAI Implementation Strategy and align it with their strategic plan.	SAOA is revising their strategic plan during 1st half of 2017 using the SAI PMF and iCATs results. IDI has advised SAOA to not develop an ISSAI Implementation Strategy – only a new strategic plan.
2. The SAI utilises the results of the SAI PMF assessment and iCATs review as inputs for their next round of strategic planning.	

Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation (NOK)	Comments
35 100	72 436	37 336 (106%)	Strategic management seminar added as an activity in agreement with Norad in Oct 2016.

Key Lessons Learnt (Transferable to other Programmes)

<ol style="list-style-type: none"> 1. Several weak SAIs receive or have access to substantial levels of support. IDI's assessment of request and planning is therefore critical to avoid overlap with other providers. 2. Quality of IDI trainings can be improved. Prioritizing learning by doing for assessments such as iCATs is one way to improve trainings. Ensuring that resource persons are familiar with the PFM system of the SAI to be trained is another way to improve quality 3. iCATs are highly challenging for staff not familiar with the PA, CA or FA methodology, and may not be relevant for the most challenged SAIs. 4. The extent of needs assessment must be adopted to the SAI situation and capacity. Both iCAT and SAI PMF involves a lot of resources for a SAI, and may not be a priority for SAIs who are already very short on resources. SAI capacity in terms of analytical and writing skills, sufficient time and access to information required must be ensured if IDI proposes iCATs and SAI PMF for weak SAIs. 5. Delays are to be expected when working with the most challenging SAIs. This must be assumed in both activity planning and for funding mechanisms. Communication and distance based support to weak SAIs is difficult, but involvement of top management and regular telephone meetings may help.

Programme Results Framework & Indicators

Objective: To ensure the most challenged SAls with substantial needs for capacity development are assisted and are improving their performance.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
<u>Somalia:</u> a. OAGS staff trained in SAI PMF b. OAGS staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs c. OAGS strategic planning team trained in developing strategic plan	2016	a. SAI PMF carried out by OAGS staff and quality assured b. OAGS staff carry out iCATs, which are reviewed by a resource team of experts c. OAGS develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy	NA	2016	a. OAGS implements the Strategic Plan developed through the cooperation with the IDI. b. The Strategic Planning process using the IDI model is institutionalised in OAGS. c. OAGS performance is enhanced by implementing the Strategic Plan. <i>Source: Post Programme assessment and review</i>	NA	From 2017
<u>Afghanistan:</u> a. SAOA staff trained in SAI PMF b. SAOA staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs	2016	a. SAI PMF carried out by SAOA staff with IDI support and quality assured b. SAOA staff carry out iCATs, which are reviewed by a resource team of experts	NA	2016	a. SAOA utilizes the results of SAI PMF assessment and iCATs review to develop their ISSAI Implementation Strategy and align it with their strategic plan. b. SAOA utilizes the results of the SAI PMF assessment and iCATs review as inputs for their next round of strategic planning. <i>Source: Post Programme assessment and review</i>	NA	From 2017
<u>Management of the bilateral support programme:</u> IDI Bilateral Support Policy Developed	2016	IDI Bilateral Support Policy Implemented		2017			

Assumptions SAls

- SAls have a need for bilateral support for their capacity development
- SAls are unable to benefit from the regular IDI programmes offered at the global and regional levels and they have a need for bilateral support.
- SAls are unable to access support in the relevant field from other providers of capacity development support.

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme

Programme Outputs	IDI Outcomes	SAI Outcomes
<ul style="list-style-type: none"> • IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities 		
Assumptions other stakeholders <ul style="list-style-type: none"> • Other stakeholders of the SAI are not able to provide support to the SAI in the relevant area. • Other stakeholders of the SAI are in a position to support the IDI's effort in providing bilateral support to the SAI. 		

Risk Management

The risk situation varies significantly between the partner-SAIs of the bilateral programme. Below, an average of risk is used.

A	B	C	D	E	F	G		H	I	J	K	
No.	Risk	Impact	Proba bility	Risk rating	Contro l rating	Residu al risk (2016 Plan)	Residu al risk (2016 Report)	Control measures	Control Owner	Notes	Alert Code (2016 Plan)	Alert Code (2016 Report)
				(CXD)		(EXF)						
1.	Added value	3	2	6	0,6	0,6	3,6	Adapt the IDI material and advises to the context, regular dialogue with the SAIs on how to ensure IDI add value	Mgr. bilat.	Measures taken: Adjustment of plans. Efforts and results with SAI Afghanistan have been good. Programme activities could not be conducted as per plan in SAI Somalia owing to the country situation.		
2.	Sustainability	3	2	6	0,6	3,6	3,6	Programme based on involvement of SAIs in programme planning, SAI commitment, exit meeting	Mgr. bilat.	Measures taken: Adjustment of plans, regular communication on phone and e-mail. Follow up and sustainability may be a challenge for Somalia unless monitored strongly.		

A	B	C	D	E	F	G		H	I	J	K	
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk (2016 Plan)	Residual risk (2016 Report)	Control measures	Control Owner	Notes	Alert Code (2016 Plan)	Alert Code (2016 Report)
				(CXD)		(EXF)						
3.	Available and qualified resource persons	3	1	3	0,2	3,6	1,2	Database of resource persons, use of resource persons from the region	Mgr. bilat.	Resource Persons were available		
4.	Availability of safe venues in-country or in neighboring country	3	1	3	0,2	3,6	1,2	Use of neighboring countries	Mgr. bilat.	Use of neighboring country.		
5.	SAIs willing to share sensitive information regarding mandate and practices	3	3	9	0,6	3,6	5,4	Signing of statements of commitments, ensure confidentiality of shared information,	Mgr. bilat.	Measures taken: regular communication on phone and e-mail. However, communication with SAI Somalia needs to be further streamlined and strengthened.		

SUPPORTING SAI PERFORMANCE MEASUREMENT IN PASAI

Background

The IDI and the Department of Foreign Affairs and Trade (DFAT), Australia, signed an agreement on 3rd June 2015 to support SAI Performance Measurement in the Pacific region. This was based on a concept note prepared by IDI and PASAI. The project is implemented by the INTOSAI-Donor Secretariat (IDS) in IDI, in partnership with PASAI. The PASAI Secretariat will facilitate the involvement of SAIs within PASAI as necessary, and ensure appropriate engagement with the PASAI Governing Board.

SAIs within PASAI, and the PASAI Secretariat, need objective information on SAI performance and development needs, to inform both the setting and monitoring of SAI strategic plans and for the Monitoring, Evaluation and Reporting (MER) of the PASAI Strategy. The PASAI Governing Board has adopted the SAI Performance Measurement Framework (SAI PMF) as its preferred method of obtaining such information. It is an integral part of the PASAI Strategy as well as its MER framework which has been developed by PASAI in co-operation with its major development partners and also adopted by the PASAI Governing Board. The SAI PMF is a multi-purpose framework which can identify SAI strengths and weaknesses, inform development of strategic plans, measure SAI performance consistently over time, facilitate comparison of performance challenges between SAIs, and enable better reporting on SAI performance.

PASAI's initial experiences from using SAI PMF found that the small size of many PASAI members prevented them from using the framework in the comprehensive manner for which it was designed. These experiences demonstrated the demand for this project by the Heads of SAIs in PASAI (the members of the PASAI Governing Board). This project seeks to find pragmatic and appropriate solutions to enable small SAIs in PASAI, and the PASAI Secretariat, to meet their information needs through SAI PMF application.

Programme Profile

Full Name	Supporting SAI Performance Measurement in PASAI
Duration	2016-2018
Link to SAI & IDI Outcomes	The programme is linked to all strategic priorities of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, by assessing and identifying how they are currently and in the future can improve their contribution, as well as demonstrate their relevance to citizens and other stakeholders. Furthermore, by assessing their own performance, SAIs are leading by example. The programme is delivered following IDI service delivery model, it involves the development and use of SAI PMF an INTOSAI product, developed and delivered in partnership with the regional organisation. Thus it also contributes to achieve IDI outcomes 1, 2 and 3.
Participating SAIs	The Programme has been offered to all SAIs in the PASAI region. For Phase I of the programme, the programme has been rolled out in 5 SAIs in the South Pacific, of Cook Islands, Samoa, Solomon Islands, Tonga and Tuvalu. SAI New Zealand also participated in the programme, on a cost-recovery basis. For Phase II the programme will be rolled-out in 5 SAIs in the North Pacific, including SAIs of Federated States of Micronesia (FSM), Guam, Kosrae, Marshall Islands, Pohnpei and Yap.
Other participating organizations	The roll-out of the programme is facilitated, supported and co-funded by the PASAI Secretariat.
Participants	Head of SAI, top management, middle management (functional heads), audit teams, SAI staff (audit and non-audit).
Cooperation Partners	Department of Foreign Affairs and Trade (DFAT) Australia, INTOSAI-Donor Secretariat, PASAI
In-kind contribution	Hosting support: PASAI Secretariat, SAI New Zealand Resource Persons: From SAI New Zealand, Cook Islands and PASAI Secretariat in 2016
Funding Sources	DFAT Australia

Programme Implementation Strategy

The purpose of the project is to support implementation, and MER, of the PASAI Strategy through facilitating pragmatic and appropriate use of the SAI PMF among SAs in the Pacific.

In implementing the project, IDS and PASAI have agreed on the following strategic decisions:

- To develop guidance on SAI PMF 'lite', which will include all domains and the SAI PMF narrative report, but selected indicators and (unmodified²⁴) dimensions from within these. Guidance on levels and forms of evidence may also be developed.
- To pursue a coordinated regional approach to undertaking SAI PMF, under which domains and the narrative report are developed through a series of sequenced modules, with support from the PASAI Secretariat and IDS. The aim would be for interested SAs to complete all modules within a period of around one year, from start to finish.
- To roll out the programmes in two phases, first in South Pacific SAs in 2016 and later in the North Pacific in 2017.
- Assessments will be done through a combination of self-assessment and peer review, utilising synergies with existing peer review processes.

Programme Progress at a glance 2016

This section provides the details of the progress on the programme results framework about the Programme outputs and outcomes specified for 2016. The constituent projects conducted during the year that have contributed to these outputs and outcomes along with their budgets are also indicated. The colour scheme used is as follows:

	Output/outcome achieved or exceeded
	Significant Progress but output/outcome awaited
	Delays/ off – target

Programme Outcome & Output Indicator for 2016		Achievement/Comments	
Projects/Activities 2016			
Piloting of SAI PMF version 3.1 in SAI Cook Islands			
Phase I Kick-Off Meeting, Auckland New Zealand			
Peer review/hybrid assessment in SAls Samoa, Solomon Islands, Tonga and Tuvalu			
Reporting Meeting Phase I, Nuku’alofa, Tonga			
Output Indicators 2016			
Development of guidance for application of SAI PMF in PASAI		Upcoming in February	
.Implementation of SAI PMF assessment in 5 SAls			
.Reporting on experiences to PASAI Governing Board			
Creating a pool of regional experts		Participants from phase I will support Phase II SAls as in-kind support	
Outcome Indicators 2016			
SAISs having completed Assessments to draft report stage			
Total Budget & Expenditure			
Total Budget (NOK)	Total Expenditure (NOK)	Deviation (NOK)	Comments

²⁴ For comparability between SAs and over time, and to avoid confusion regarding multiple versions of SAI PMF, the detailed definition of individual dimensions within SAI PMF should not be altered.

750 000	1 389 068 ²⁵	639 068 (85%)	During 2016 the budget and the programme implementation was revised with support of the PASAI Secretariat
---------	-------------------------	---------------	---

The remaining steps for the South Pacific SAIs will be to submit their SAI Performance Reports for Independent Reviews on the application of the SAI PMF Methodology. This is planned to happen in 2017, and the finalised reports will mark the completion of this phase of the programme.

Key Lessons Learnt (Transferable to other Programmes)

1. There was a need to test the new SAI PMF endorsement version in some SAIs globally. The piloting of the SAI PMF in Cook Island and conduction of the first SAI PMF lite assessment in Tuvalu, Samoa, Tonga and Solomon Islands, has allowed the testing of the need for a lighter tool and confirmed the relevance of SAI PMF also in small SAIs, and shown that the application of the framework as a whole with the accompanying SAI Performance Analysis adds value to the SAI regardless of size or other contextual factors.
2. Each assessment need to have a nominated team leader, responsible for driving the process forward, including planning the assessment, the field work and the development of the report.
3. Regional expert working with the teams should only support, and not be the team leader. In order to develop regional SAI experts, one of the SAI members should be the team member.
4. Hybrid teams can lead to overlap and double work, there is therefore necessary to clearly allocate the responsibilities between members from the assessed SAI and the peer team upfront
5. There is a need for a nominated contact person (outside the SAI members) within the SAI to support and facilitate the assessment of the peer reviewers during their field work
6. Expectations to and guidance on developing the SAI Performance Report needs to be communicated clearly from the side of Programme Management early on, and followed up after the field work.
7. The field work should be carried out at least a couple of months before the reporting workshop in order to allow the consolidation of results
8. The teams need to consolidate a draft of the indicator-led analysis and the background chapters to get a full benefit of the reporting workshop.

Programme Results Framework

The expected project outcome is adoption by the PASAI Governing Board of a regionally specific, pragmatic and appropriate approach to the coordinated use of SAI PMF across the region. Progress on SAI PMF in PASAI has been will be reported to the PASAI Governing Board in 2017, using the outcome indicators and output indicators presented below. It is too early identify number of SAIs under outcome indicator 2, as the Performance Reports are still being completed.

Outcome Indicator	Baseline 2015	Milestone Dec 2016	Target Dec 2017
1. Number of SAIs in PASAI completing SAI PMF lite assessments (to at least draft report stage) and using the information to improve performance	0	4	8
	Achieved:	4	
	Source: IDS's SAI PMF Monitoring Information		
2. Number of SAIs using SAI PMF assessments to measure SAI performance against select MER measures, with acceptance by development partners for contract reporting purposes	0	5	10
	Achieved:	0	
	Source: PASAI MER Framework		
3. Adoption by PASAI Governing Board of a regionally specific, pragmatic and appropriate approach to the coordinated use of SAI PMF across the region	Agreement in principle to adopt SAI PMF	Progress on testing PASAI specific guidance on SAI PMF use presented at Governing Board	PASAI specific guidance on SAI PMF endorsed by Governing Board

²⁵ Expenditure includes SAI PMF Cook Islands assessment and Tonga workshop, to give a total overview of all costs, but these are also reported under expenditure for INTOSAI-Donor Cooperation.

Outcome Indicator	Baseline 2015	Milestone Dec 2016	Target Dec 2017
	Achieved:	Yes	
	Source: PASAI Governing Board Minutes		

Key deliveries will be the development of draft guidance on SAI PMF lite, and a co-ordinated modular approach to SAI PMF lite assessments. Guidance is under development but can only be completed and adopted when key learning points from Phase I have been consolidated. Output indicator 2 includes all SAIs in PASAI that have completed an assessment. In addition to the SAIs of Cook Islands, Samoa, Solomon Islands Tonga and Tuvalu this include SAI New Zealand and SAI Papua New Guinea. SAI New Zealand partook in the programme²⁶ and carried out a self-assessment. Their report is published and was tabled in Parliament.²⁷ SAI PNG undertook a self-assessment independently of the programme, but partook in the Reporting Workshop in November.

Output Indicator	Baseline 2015	Milestone Dec 2016	Target Dec 2017
1. Number of SAIs in PASAI agreeing to fully apply ²⁸ SAI PMF 'lite' through coordinated, modular approach	0	10	N/A
	Achieved:	10	
	Source: IDS's SAI PMF Monitoring Information and/or PASAI Secretariat Project Records		
2. Number of SAIs in PASAI that have completed assessment of specific SAI PMF domains:	i. 0	i. 5	i. 10
i. Independence and legal framework	ii. 0	ii. 5	ii. 10
ii. SAI Strategy and Organisation	iii. 0	iii. 5	iii. 10
iii. Audit Quality and Reporting	iv. 0	iv. 5	iv. 10
iv. SAI support services	v. 0	v. 5	v. 10
v. Communication and stakeholder management	Achieved:	i. 7 ii. 7 iii. 7 iv. 7 v. 7	i. ii. iii. iv. v.
	Source: PASAI Secretariat Project Records		
3. Report on experiences from piloting SAI PMF lite in PASAI	No experiences	Progress report presented at Governing Board	Final report presented at Governing Board
	Achieved:	Yes	
	Source: PASAI Governing Board Minutes		
4. Creating a regional pool of experts: Cumulative number of experts from within the PASAI region that have:	i. 26	i. 26	i. 50
i. Completed SAI PMF training	ii. 1	ii. 10	ii. 20
ii. Participated in an assessment	iii. 0	iii. N/A	iii. 20
iii. Completed a SAI PMF Knowledge Sharing & QA Workshop	Achieved:	i. 26 ii. 16 iii. 18	i. ii. iii.
	Source: IDS Records of SAI PMF Trained Assessors		

²⁶ SAI New Zealand is not ODA eligible and only partook in the workshops at their own cost.

²⁷ Please see <http://www.oag.govt.nz/2016/sai-pmf>

²⁸ I.e. conduct all modules to produce a SAI PMF lite assessment report

INTOSAI-DONOR COOPERATION

Background

The IDI has served as the Secretariat for the INTOSAI-Donor Cooperation since 2010. The Cooperation is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries. The Cooperation is unique in bringing together partners who share a common goal of enhancing accountability, public financial management, transparency, and good governance through strengthening SAIs. The Cooperation provides a global forum to inform and strengthen stakeholders' policies and priorities for working with SAIs. It also seeks to influence behaviours to ensure that the objectives of the INTOSAI-Donor MoU are achieved; i.e. that support to SAIs is country-led, that additional resources are mobilized in support of SAI strategic plans, and all forms of support are provided in a harmonized and coordinated manner. By working together in a coordinated approach, the Cooperation increases efficiency and impact on the ground and avoids gaps and overlaps. The Cooperation is also a forum for promoting and supporting the development of global public goods to improve the efficiency of all support to SAIs and avoid duplication. It helped bring together a wide partnership to support the development of the SAI Performance Measurement Framework (SAI PMF), a framework for assessing and strengthening SAI performance. SAI PMF was endorsed at the INTOSAI Congress in 2016 and is a valuable assessment framework for the INTOSAI and donor communities, creating a common basis for dialogue on SAI capacity building.

The Memorandum of Understanding between the INTOSAI and Donor communities was signed in late 2009. Phase 1 of the INTOSAI-Donor Cooperation ran from 2010 to 2012, and phase 2 ran from 2013 to 2015. Phase 3 runs from 2016 to 2018.

Programme Profile

Full Name	INTOSAI-Donor Cooperation, phase 3
Duration	2016 to 2018
Link to SAI & IDI Outcomes	<p>Activities under the Cooperation are linked to all the strategic priorities of the IDI. The high level outcome of the Cooperation is improved performance of SAIs in developing countries. The work of the Cooperation, supported by the Secretariat in the IDI, focuses on the following as means to scale-up and strengthen the support to SAIs in developing countries:</p> <ul style="list-style-type: none"> • Mobilize additional resources for SAI capacity development, at the country, regional and global level, through mechanisms such as the Global Call for Proposals, and the (World Bank administered) SAI Capacity Development Fund. • Strengthen the coordination of support to SAIs, by continued advocacy for behavioural change amongst SAIs and donors, facilitating project matching, and sharing information on current and planned support through the SAI Capacity Development Database and INTOSAI-Donor Cooperation Portal. • Further raising awareness of the MoU principles and change behaviour, especially regarding SAI-leadership, harmonization and coordination of capacity development support, through a number of outreach activities and mobilization of the network that the Cooperation represents, through training for donors on working with SAIs, and support to SAIs in developing needs based funding proposals. • Demonstration of the results of the Cooperation, to maintain support for its work amongst all stakeholders. • Promote and support SAI PMF as a framework to facilitate better needs assessments leading to stronger SAI-led strategic and development action plans, and better monitoring of SAI performance.
Participating SAIs	<p>The Cooperation is a strategic partnership between INTOSAI and the donor community. INTOSAI members of the INTOSAI-Donor Steering Committee, which guides the Cooperation's work, are all the INTOSAI regional organizations, the Chairs of the CBC, the KSC, the PSC and the host of the General Secretariat, as well as the Chair of INTOSAI and the IDI. The Chair and Vice Chair of the PFAC (the SAIs of Saudi Arabia and USA) serve as INTOSAI Chair and Vice Chair of the INTOSAI-Donor Steering Committee. In addition, a number of SAIs are observers to the Steering Committee.</p> <p>The main beneficiaries of the Cooperation are SAIs in developing countries.</p>

Other participating organizations	23 donor organizations ²⁹ are members of the Steering Committee. The World Bank and the UK Department of International Development (DFID) serve as donor Chair and Vice Chair of the Steering Committee. Donors and SAI from non-developing countries benefit from certain activities of the Cooperation, including the support to the development of Global Public Goods like the SAI PMF, research, and training for donor staff on working with SAIs.
In-kind contributions	<p>In 2016, a number of working groups were established under the Steering Committee to consider the future strategic direction of the Cooperation. SAIs and donors that took active part in this work as in-kind contributions include: SAIs of Brazil, South Africa, Sweden, UK and USA, and the Asian Development Bank, DFATD Canada, the Inter-American Development Bank, Irish Aid, USAID and the World Bank.</p> <p>The 10th INTOSAI-Donor Steering Committee meeting was hosted by the Auditor-General of South Africa in Cape Town in October, 2016. The SAIs of Mexico and Panama hosted SAI PMF workshops in March and November, respectively.</p> <p>For finalization and translation of the SAI PMF endorsement version, the following provided in-kind support: the SAIs of Brazil, France, Germany, Kuwait, Mexico, Portugal, Saudi Arabia, South Africa, Sierra Leone, UK, and the Inter-American Development Bank. SAI Brazil and SAI Costa Rica provided in-kind support to Independent Reviews of SAI PMF assessments.</p>
Funding Sources	Austrian Development Agency, Irish Aid, SECO Switzerland, IDI basket funds (OAG Norway)

Programme Implementation Strategy

An independent evaluation of the Cooperation from 2015 concluded positively, showing that there is evidence of positive change in behavior of donors and SAIs, and also indications of improved coordination of support to SAIs, which reflect the main objectives and underlying principles of the MoU. The evaluation also identified challenges and made recommendations to help improve the management, outcomes and results of the Cooperation. In light of the evaluation, the Program Document for phase 3 of the cooperation (2016-18) was agreed in February 2016, outlining the main goals for the period. To follow up further on the evaluation, the main priority during 2016 was to carry out strategic reviews to define the Cooperation's key activities in light of the findings. A number of working groups comprising volunteer Steering Committee members elaborated strategies for four key areas: Global Call for Proposals (GCP), SAI Capacity Development Database, Communications, and Results Framework.

The Cooperation also supported the development of the SAI PMF Endorsement Version, which was approved at the INTOSAI Congress in December 2016, through the Secretariat serving as coordinator for the SAI PMF task team under the INTOSAI Working Group on the Value and Benefits of SAIs. Following a recommendation from the Cooperation, CBC will take over the responsibility as strategic governance lead for SAI PMF from 2017 onwards, and IDI will take over as operational lead. This entails that work on SAI PMF from 2017 will no longer be part of the work program of the INTOSAI-Donor Cooperation and secretariat. As the pool of people having received basic SAI PMF training now exceeds 900, further such trainings were not prioritised in 2016. However, two SAI PMF knowledge sharing and quality assurance workshops were held for more experienced assessors, and the Secretariat administered and carried out independent reviews of draft Terms of Reference and/or reports for nine assessments (Afghanistan, Cyprus, Dominican Republic, Guatemala, Honduras, Mexico, New Zealand, Peru, Trinidad and Tobago). It also provided advice to a number of assessment teams on request. The Secretariat also administered finalization of the SAI PMF Endorsement Version, including translations into the INTOSAI languages.

The Cooperation's Work Plan for 2016 was approved by the Steering Committee Leadership in March 2016. Other completed activities in 2016 include work 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. Work also began to implement the Cooperation's new communications strategy, with the development of three success stories showcasing effective implementation of the MoU principles for improved SAI capacity development, as well as results of the Cooperation. Four quarterly newsletters were issued.

²⁹ African Development Bank, Asian Development Bank, Australia, Austria, Belgium, Canada, European Commission, France, GAVI Alliance, Inter-American Development Bank, IMF, International Fund for Agricultural Development, Ireland, Islamic Development Bank, Netherlands, Norway, OECD, Sweden, Switzerland, The Global Fund, United Kingdom, United States of America, World Bank.

Programme Progress at a glance 2016

This section shows the progress on the main themes of the 2016 work plan for the Cooperation, which was approved by the Steering Committee Leadership in March 2016. Each of the themes presented comprise a number of activities.³⁰ The results framework is presented in the following section.

	Activity completed as planned
	Activity partly completed as planned
	Delays/ off – target

Work Plan Themes 2016	Achievement/Comments
Projects/Activities 2016	
1. Reviews of Cooperation initiatives; preparation and implementation of updated strategies	Completed as planned.
2. Increased funding for SAI Capacity Development	Completed as planned. Strategy for revised Global Call for Proposals approved in December 2016, implementation will start in early 2017.
3. Research, guidance and training on donor aid practices and dissemination	Not prioritized (in agreement with SC Leadership).
4. Outreach and Linkages to all high priority stakeholders	Completed as planned.
5. Upgrade of the SAI Capacity Development Database and support for the Global Survey	Completed as planned. Development of new IDC Portal/ IDI Community Portal will start in 2017.
6. Support for finalizing SAI PMF and future implementation and maintenance strategy	Completed as planned.
7. Effective Governance and Program Management	Completed as planned. Efforts underway to close financing gap in 2018.
8. Monitoring and Evaluation of achievement of results and objectives	Completed as planned.

Programme Finance

Total Budget 2016 (NOK)	Total Expenditure 2016 (NOK)	Explanation for deviation from budget (if any)
8 429 904	7 874 415	There was a 21 % underspend on IDI overhead costs allocated to the INTOSAI-Donor Secretariat. There was only minor deviation on the program budget (underspend of 0.75 %).

Key Lessons Learnt (Transferable to other Programmes)

1. Involvement of stakeholders in elaborating strategies for key activities ensured ownership and consideration of different perspectives, but required active coordination by the secretariat and that considerable time was set aside for the process.
2. A need for a communications strategy for the Cooperation was identified, to help ensure that efforts to communicate with all members of the partnership are better planned, prioritized and resourced.

³⁰ For the full work plan, see <http://www.idi.no/en/intosai-donor-cooperation/about-the-intosai-donor-cooperation/annual-work-plans>

Programme Results Framework & Indicators

Cooperation objective: Optimize the joint efforts of INTOSAI and donor partners in enhancing the capacity of SAIs in developing countries.

The following extracts are from the INTOSAI-Donor Cooperation Results System 2016-2018, which was endorsed by the INTOSAI-Donor Steering Committee in October 2016.

EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries				
Expected Result Indicator: ER1	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2018
Moving three year average annual financial support for the benefit of SAIs in developing countries (MoU Principle)	US \$62 million	US \$70 million	US \$75 million	US \$80 million
	Achieved:	US \$ 69 million		
	Source: Secretariat calculations extracted from SAI Capacity Development Database. The figure is determined by calculating the average of the total annual support provided in the past three years.			
EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance				
Expected Result Indicator: ER2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Cumulative number of developing countries with a SAI performance report based on the SAI PMF framework	16	20	30	45
	Achieved:	19		
	Source: IDI records of SAI PMF pilots			
EXPECTED RESULT 3: Enhanced tools and capacity development approaches				
Expected Result Indicator: ER3	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress	N/A	N/A
	Achieved:	Achieved	N/A	N/A
	Source: Official records of the XXII nd INCOSAI, and future CBC meeting records.			
OUTPUT 1: Reviews of Cooperation initiatives; preparation and implementation of updated strategies				
Output Indicator: O1	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Number of SC working groups delivering their expected outputs, as follows: <ul style="list-style-type: none">SAI PMF: recommendation on future role of the CooperationGlobal Call for Proposals: recommendation on strategic directionSAI Capacity Development Database: recommendation on strategic directionResults: Performance Measurement System finalised	N/A	5	N/A	N/A
	Achieved:	5	N/A	N/A

• Communications: communications strategy finalised		Source: Summary of annual SC meeting		
OUTPUT 2: Increased funding for SAI capacity development				
Output Indicator: O2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Establishment and renewal of mechanisms to enhance access to SAI capacity development support, for SAIs, regional bodies and INTOSAI bodies: a) Global Call for Proposals redesign and launch b) SAI Capacity Development Fund	a) Not operating	a) SC decision to redesign and launch	a) Launched	a) Ongoing
	b) Established	b) SC support to continuation	b) Additional contributions received	b) Operational
	Achieved:	a) Achieved b) Not achieved	a) b)	a) b)
	Source: Summary of annual SC meeting			
OUTPUT 3: Research, guidance and training on donor aid practices and dissemination				
Output Indicator: O3	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
a) Paper on an issue relevant for SAI-donor policy dialogue developed, published and disseminated b) Study of effective approaches to supporting SAI capacity development published and disseminated (<i>specific topic(s) to be defined by the Steering Committee</i>)	a) None	a) Terms of reference developed	a) One paper published	a) N/A
	b) None	b) None	b) Terms of reference developed	b) One paper published
	Achieved:	a) Not achieved b) N/A	a) b)	a) N/A b)
	Source: Studies/reviews/evaluations published on the Cooperation web pages			
OUTPUT 4: Outreach and linkages to all high priority stakeholders				
Output Indicator: O4	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of the Cooperation’s Communication Strategy	None	Finalized and disseminated to SC	Implemented	Evaluated
	Achieved:	Achieved		
	Source: Secretariat monitoring reports			
OUTPUT 5: Upgrade of the SAI Capacity Development Database and support for the Global Survey				
Output Indicator: O5	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018

Status of the INTOSAI-Donor Cooperation Portal	SAI CD database in operation	SC decision to establish IDC Portal	Launch of IDC Portal	Fully operational
	Achieved:	Achieved		
	Source: Secretariat monitoring reports			
OUTPUT 6: Support for finalising SAI PMF and future implementation and maintenance strategy				
Output Indicator: O6	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of SAI PMF Strategy	Strategic options paper drafted	Endorsed by CBC & Cooperation	SAI PMF advisory group established and functioning	N/A
	Achieved:	Achieved		N/A
	Source: Summary of the CBC and Cooperation annual meetings			
Components 7 and 8: Effective Governance and Program Management; and Monitoring and Evaluation of Achievement of Results and Objectives				
Output Indicator: O7	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
a) Cooperation annual performance report shared with Steering Committee members by 30 June the following year and subsequently published, including levels of achievement against indicators in the results system b) Evaluation of Phase 3 of the Cooperation (nature, scope and manner of the evaluation to be determined by the SC in 2017)	a) Achieved	a) Achieved	a) Achieved	a) Achieved
	b) Phase 2 evaluation published	b) N/A	b) Evaluation designed	b) Evaluation complete and published
	Achieved:	a) Achieved with delay (Sept 2016).	a)	a)
		b) N/A	b)	b)
Source: Cooperation webpages				

Risk Management

The INTOSAI-Donor Cooperation maintains its own risk register, which is approved by the Steering Committee and reviewed at its annual meetings. The table below shows the risk register approved by the Steering Committee in October 2016.

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk (as at Oct 2016)
1. Secretariat has insufficient staff and financial resources to provide the requested support to the Cooperation, especially at start of each program document period	Medium	High	Treat	Focus on high priority activities and cost cutting. Seek further donor funding. Seek more in-kind support from SAIs.	All SC members	Medium
2. Perceptions of potential conflicts of interest within the governance structures of the Cooperation damages its credibility and undermines support for the Cooperation and its potential impact	Low	High	Treat	SC to remain vigilant against potential conflicts of interest, and to raise any such conflicts at SC meetings, for inclusion on the Cooperation risk register. Existing perceived conflicts included below. Define capacity development roles clearly and segregate duties where ever potential conflicts arise.	All SC members	Low
3. There is insufficient awareness and application of the MoU principles among the INTOSAI and Donor communities, thus not delivering the behavioural change required to enhance the effectiveness of SAI capacity development support	Medium	High	Treat	Increased awareness raising of the MoU principles within INTOSAI and international development fora. Increased communication of results and successes, and development of communications strategy.	All SC members, Secretariat, SC working group on communications	Medium
4. There are insufficient donors willing to fund the SAI CDF, leading to it being closed down. This could undermine the ability of the Cooperation to ensure SAI capacity development funding goes where it is most needed.	High	Medium	Treat	The current SAI CDF funding is committed and without replenishment, the SAI CDF will be closed down. The managing agent will make one final advocacy effort on the benefits of pooled funding, to secure contributions from new donors.	SC donor members	High
5. Support arrangements for the continuation of the SAI PMF development, roll out, and maintenance and support do not materialise	Low	High	Treat	SC to consider possible alternative solutions at Oct 2016 meeting, including continuation of the existing structures, or a scaled-down SAI PMF support function using available funding and in-kind support	Steering Committee	Low
6. Information on the database is inaccurate and incomplete, undermining its effectiveness in facilitating better coordination of capacity development support, and tracking volumes of support	High	Medium	Treat	Specific response to be developed by the Database Working Group	Database working group, all SC members	Medium

7. Insufficient, credible global and regional information on SAI performance and results from SAI capacity development initiatives to demonstrate the results and achievements of the Cooperation.	Medium	High	Treat	• Collaboration between partners that also need such global and regional information	Secretariat, all SC members	Medium
				• Establish systems to collect and aggregate such information, and guarantee anonymity of country level information where requested	Secretariat and IDI	
				• Continually promote measurement of SAI performance and SAI capacity development results, and publication where appropriate	All SC members	

IDI CAPACITY DEVELOPMENT

Background

In its strategic plan 2014-2018 the IDI has identified four areas for development in order to achieve excellence in service delivery.

- Good Governance
- Effective Resource Management
- Professional Team
- Strong stakeholder relations and partnerships

The IDI has also committed to acting on the recommendations of the IDI Governance Review from 2015.

Programme Profile

Full Name & Duration	IDI Capacity Development 2016-2018
Programme Status	Implementation Phase
Participating Group(s)	IDI Board, IDI Management and IDI staff
Participating SAIs	NA
Level of participating staff	IDI Board, IDI Management and IDI staff
Cooperating Partners & SAI in-kind support	NA
Funding Sources	IDI Basket Funds (OAG Norway)

Programme Results Framework

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2016	Targeted Achievement (2018)
IO 1 Good Governance				
Affects achievement of all IOs	New IDI Governance Structure	Draft IDI Statutes and IDI Board Rules of Procedure in accordance with the recommendations from the IDI Governance Review Report and the IDI Board Task Force on Governance Review	1. Assess implications of the new structure 2. Revise and implement IDI Statutes accordingly 3. Revised and implement IDI Board Rules of Procedures All milestones are achieved	The composition of the IDI Board is in accordance with the statutory requirements and the roles and responsibilities of the Board and the Director General are implemented.
Achieved: The IDI Board has approved the revised IDI Statutes and the IDI Board Rules and Procedures. The Norwegian Foundation Authority has approved the revised IDI statutes. IDI has proceeded in implementing the statutes by appointing new members to the IDI Board when the terms of existing members are coming to an end and launched the tender competition for external audit services of the IDI. An induction programme for new IDI Board members has been implemented.				
Source : IDI Performance And Accountability Report, IDI Board Minutes, IDI Statutes, IDI Board Rules of Procedures				
Progress Assessment³¹: On target				

³¹ Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: too early to assess

IDI organisation suitable for implementation of SP 2014-2018	Current IDI organisation	Engage a consultant in terms of the IDI Procurement Policy	Implementation of decisions made in the organisational review
The IDI Board requested the IDI to conduct an organisational review to facilitate the transfer of responsibility of SAI PMF from IDS to IDI taking into account the balance of the size between the different units in the IDI. The IDI decided to conduct the review without external assistance due to time constraints and agreed on a new IDI organisational chart with the IDI Board in November. The process of implementing the new organisation is on track and the transition period is expected to be completed during the first half of 2017			
Source : IDI Board Minutes, documents to the IDI Board meetings, IDI documents			
Progress Assessment: On target			
Enhanced IDI practices and procedures	IDI Gender Policy, Communication Policy and Code of Ethics, IDI Procurement Policy developed IDI Employee handbook and IDI Programme Handbook require updating No Certification Policy Internal process are partly based on efficient IT system while others are based manual systems	1. Assess whether the current practices in the IDI are in compliance with the policies and the need for revision of the different policies. 2. Analyse internal process and identify processes which can be improved by computerization.	Enhanced IDI practices and procedures by implementation of new policies and regulations.
The IDI has assessed current policies and started revising the existing policies. In addition, IDI has developed the IDI Crises Management Plan, drafted the IDI Complaints Framework and updated the IDI Employee Handbook. The IDI Programme Handbook is being revised and some progress has been made on the IDI certification policy. The IDI Gender Equality Institutional Assessment was completed in 2016. Task Force for implementation will take forward the recommendations in 2017. The IDI has also assessed and revised its appraisal system, and it will be implemented from 2017. The IDI has in cooperation with its IT service provider, TeleComputing, assess the current IT systems and started the shift towards cloud computing. IDI has procured its own video conference system.			
Source : IDI Policies, My IDI			
Progress Assessment³²: Some progress			
IO 4. Strong Stakeholder Relations and partnerships			
Active use of IDI Community Portal and explore use of social media	IDI Community Portal without provision for interaction and tracking data downloads.	IDI Community Portal launched IDI policy on Social Media	IDI Community Portal actively used by stakeholders to access information, support and interact on the communities of

³² Use traffic lights. Green: on target. Orange: some progress, but may miss target. Red: off target. Grey: too early to assess

			practice. IDI is active on social media
IDI Contribution to knowledge sharing	IDI Newsletter and INTOSAI Donor Cooperation published quarterly in all four languages	IDI Focus published in Arabic, French and Spanish Newsletter of INTOSAI Donor Cooperation published quarterly in all four languages Achieved	Increased awareness of IDI and INTOSAI Donor Cooperation and contribution to knowledge sharing in INTOSAI.
Achieved: The IDI has launched its new Community Portal. The portal has been developed at a very low cost due to use of free software, internal resources and some external assistance. The IDI has not developed a policy for social media, but has started to use Facebook as a means of communication in addition to the IDI YouTube Channel. IDI Focus and the Newsletter of the INTOSAI Donor Cooperation were published quarterly in all four languages during 2016.			
Source : IDI Community Portal, IDI reports (PAR Appendix)			
Progress Assessment: Some progress			

Project status

No.	2016	Status
1	Actions on finding of IDI Governance Review	In progress
2	IDI Organisational Review	In progress
3	Revision and implementation of IDI policies	Ongoing
4	Development and launching of IDI Community Portal	In progress
5	Awareness raising of IDI and INTOSAI-Donor Cooperation	Ongoing
6	Project teams to work on improving internal processes	Ongoing



Performance & Accountability

Report 2016 || Appendix

INTOSAI DEVELOPMENT INITIATIVE

STENERSGATA 2, 0184 OSLO, NORWAY E-MAIL:IDI@IDI.NO