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ACRONYMS



ACRONYMS

| | |
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| AAP | Annual Audit Plan |
| ADA | Austrian Development Agency |
| AFROSAI-E | African Organization of English speaking Supreme Audit Institutions |
| ALBF | Auditing Lending and Borrowing Frameworks |
| ARABOSAI | Arab Organization of Supreme Audit Institutions |
| ASEANSAI | ASEAN Organization of Supreme Audit Institutions |
| ASOSAI | Asian Organization of Supreme Audit Institutions |
| CAROSAI | Caribbean Organization of Supreme Audit Institutions |
| CA | Compliance Audit |
| CAS | INTOSAI Compliance Audit Subcommittee |
| CREFIAF | African Organization of French Speaking Supreme Audit Institutions |
| CBC | INTOSAI Capacity Building Committee |
| DDG | Deputy Director General |
| DG | Director General |
| DFAT | Department of Foreign Affairs and Trade, Australia |
| EUROSAI | European Organization of Supreme Audit Institutions |
| FA | Financial Audit |
| FAAS | INTOSAI Financial Audit and Accounting Subcommittee |
| FIPP | Forum for INTOSAI Professional Pronouncements |
| GAC | Global Affairs Canada |
| GCP | Global Call for Proposals |
| GIZ | German Corporation for International Cooperation |
| GPG | Global Public Goods |
| iCATS | ISSAI Compliance Assessment Tools |
| IBP | International Budget Partnership |
| ICS | INTOSAI Sub-Committee on Internal Control Standards |
| 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 |
| KSC | INTOSAI Knowledge Sharing Committee |
| LMS | Learning Management System |
| MFA | Ministry of Foreign Affairs |
| MOOC | Massive Open Online Courses |
| MOU | Memorandum of Understanding |
| NOK | Norwegian Kroner |
| NORAD | Norwegian Agency for Development Cooperation |
| OBI | Open Budget Index |
| 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 |
| PDA | Public Debt Audit |
| PEFA | Public Expenditure and Financial Accountability |
| 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 |
| SPMR | Strategy, Performance Measurement and Reporting |
| SYL | SAI Young Leaders |
| ToR | Terms of Reference |
| UNCTAD | United Nations Conference on Trade and Development |
| UNDESA | United Nations Department of Economy and Social Affairs |
| UNDP | United Nations Development Programme |

| | |
|---------|--|
| UNITAR | United Nations Institute for Training and Research |
| USAID | US Agency for International Development |
| WGFACML | INTOSAI Working Group on Fight Against Corruption and Money Laundering |
| WGPD | INTOSAI Working Group on Public Debt |

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1. FROM THE DIRECTOR GENERAL'S DESK



Einar J. Gørriksen
Director General

I am delighted to hereby present the IDI 2017 Performance and Accountability Report. In addition to the many capacity development programmes being implemented in 2017, and our continued role as host for the INTOSAI-Donor Secretariat, the IDI has also led the development of the Global SAI Stocktaking. The Stocktaking has received considerable

interest from stakeholders both within INTOSAI and beyond, and shows mixed results in terms of SAI performance.

We are seeing improvements in many areas, including SAIs leading by example in increasingly measuring their own performance, and SAIs slowly but gradually adopting and implementing the INTOSAI Standards of Supreme Audit Institutions (ISSAIs) with opportunities for more uniform, credible and higher quality public sector auditing. It is also encouraging to note that almost all SAIs have Strategic Plans, that the majority of SAIs are committed to audit the implementation of the SDGs or national preparedness for SDG implementation, and that SAIs increasingly are developing gender policies and are conducting gender audits.

On the other hand, we must recognize that SAIs are not working in isolation, and that changes in their operating environment impacts the effectiveness of SAIs as institutions that can contribute to more inclusive, credible and high performing governments. The Stocktaking reveals several issues that are cause for concern, and perhaps in particular constraints related to SAIs independence, where figures on financial independence, publication of audit reports and also the safeguards protecting the Head of SAI

from removal in some parts of the world are deteriorating and reaching alarming levels. Furthermore, the Stocktaking demonstrates clear challenges in terms of the legislative follow up of audit reports, coordination of support to SAIs in developing countries, and that, while we are making progress on ISSAI implementation, we still have a long road ahead of us.

In the IDI we are committed to nurture the progress being made in many aspects of SAI performance, while at the same time supporting developing country SAIs in overcoming their challenges. This entails a continued focus on needs based support in areas that are critical for improved SAI capacity and performance. The current IDI portfolio thus includes support for SAIs in moving towards SAI independence, enhancing engagement with key stakeholders such as parliaments and citizens, implementing the ISSAIs, auditing the SDGs, and strengthening the leadership capacity we know to be so critical for effective change. It also includes scaled-up country-level support for SAIs in the most challenged environments such as fragile states.

In addition to our capacity development and advocacy efforts, 2017 has also seen internal development in the IDI, including an organizational restructuring which I am confident will enhance our agility and ability to provide effective support to the SAI community. 2017 is also the last year of the current IDI Strategic Plan. Efforts to develop the next plan are well underway through a consultative process where all key stakeholders will be provided the opportunity to give input on how the IDI can enhance its value going forward. As part of this, the IDI has recently undergone a mid-term review of the implementation of its current

Strategic Plan. The review is positive and confirms that the IDI is responsive to the needs of SAIs and has been successful in implementing most of its strategies, while also providing useful recommendations for future development.

Finally, I would like to take this opportunity to thank all our partners for the support in 2017 which has made it possible for the IDI to support SAIs in developing countries in enhancing their performance and capacity for the benefit of

citizens. This includes the increasing number of development partners that are providing support, institutional cooperation partners, as well as INTOSAI, the INTOSAI regions and SAIs that are providing exceptional levels of in-kind contributions.

2.PERFORMANCE HIGHLIGHTS 2017



2. PERFORMANCE HIGHLIGHTS 2017

| |
|---|
| SAI Outcomes¹ <ul style="list-style-type: none"> ✓ 44% of SAIs reached our benchmark on SAI Independence, based on data from 25 countries ✓ But worrying decline in SAIs that manage their budget without executive interference, from 59% in 2014 to 36% in 2017 ✓ Also, worrying decline in SAIs that publish at least 80% of their audit reports, from 48% to 39%, mainly reflecting independence challenges ✓ Most SAIs have a sound Code of Ethics but only 10% of our sample of countries fully implemented ✓ Increase in implementation of quality assurance systems from 7% to 18% of our sample of SAIs, but much still to be done ✓ Over half of samples SAIs assessed their financial, compliance and performance audit standards against international standards, and over a third have broadly compliant standards and manuals ✓ Implementation of the ISSAIs in practice has risen for this sample, to 10% in financial audit, 14% in performance audit and 25% in compliance audit, but most SAIs have a long way to go on ISSAI implementation |
| IDI Outreach <ul style="list-style-type: none"> ✓ Support provided to 134 unique SAIs across all INTOSAI regions ✓ Support to 104 unique SAIs in developing countries and 21 SAIs in fragile states ✓ Organizational capacity support provided to 221 SAI teams/SAIs ✓ IDI programmes benefited 1227 unique SAI staff members ✓ 192 Resource Persons used in IDI programmes ✓ 44% female participation rate in IDI programmes (690 male and 537 female) ✓ 77% programmes delivered in multiple languages |
| Effective SAI Capacity Development Programmes <ul style="list-style-type: none"> ✓ 13 IDI Programmes being delivered at the SAI, INTOSAI regional and sub-regional and global level ✓ Hosted Secretariat for the INTOSAI-Donor Cooperation ✓ 76% of IDI programmes delivered as per service delivery model ✓ 103 persons certified through Competency Based Certification ✓ Bilateral support provided to the SAIs of Afghanistan, South Sudan and Somalia ✓ Country-level support also provided to Bhutan and Tonga (on ISSAI Implementation) and Tanzania and the Gambia (on Auditing Externally Aided Projects in Agriculture and Food Security) ✓ SAI Suriname and SAI Gabon supported in their institutional development, including new draft audit act in Gabon |
| Global Public Goods Used by stakeholders <p>Draft GPGs published:</p> <ul style="list-style-type: none"> ✓ Guidance on Auditing Preparedness for Implementation of the SDGs ✓ Guidance on Auditing Institutional Frameworks for Fighting Corruption ✓ Guidance on Assessing Implementation of ISSAI 30 Code of Ethics ✓ Guidance on Strategy for SAIs Engaging with Stakeholders ✓ Moving Towards Greater SAI Independence |
| Stronger Regional Bodies, Networks and Communities <ul style="list-style-type: none"> ✓ Support to ARABOSAI, CAROSAI and CREFIAF in their regional strategic planning processes |

1 2017 figures from IDI Results Framework. All figures for SAIs in developing countries.

| |
|---|
| ✓ IDI-regions workshop discussed regions' experience of strategic planning and the INTOSAI framework for regional professionalisation |
| Scaled-up and More Effective Support to SAIs |
| <ul style="list-style-type: none"> ✓ USD 68.4 million in support provided to SAIs ✓ 47 % of developing countries have donor coordination group for SAI support ✓ New round of global call for proposals launched ✓ New INTOSAI-Donor Cooperation Portal developed ✓ Research on Coordination of Support to SAIs completed, published and widely disseminated |
| Global Advocacy and Influence |
| <ul style="list-style-type: none"> ✓ INTOSAI Global Survey Completed ✓ SAI Global Stocktaking Report Published ✓ New IDI website launched ✓ Increased presence on social media ✓ 1500 recipients received the IDI Focus |
| Strategic Partners (not covered above) |
| <ul style="list-style-type: none"> ✓ Strategic partnerships with all INTOSAI Committees and many Sub-Committees and Working Groups ✓ Partnerships with IBP and UNDESA |
| IDI Development |
| <ul style="list-style-type: none"> ✓ IDI Organisational Review & Restructuring completed ✓ SAI PMF team established ✓ New Strategic Support Unit established ✓ Mid-term review conducted |
| Resourcing of the IDI |
| <ul style="list-style-type: none"> ✓ 77,7 million NOK in available funding ✓ 60,1 million NOK in total expenditure ✓ New funding from MFA Estonia, the Royal Norwegian Embassy of South Sudan, and the General Auditing Bureau of Saudi-Arabia ✓ In-kind contributions from 70 SAIs ✓ Seconded staff from SAIs of Norway and Zambia |

3. GLOBAL SAI PERFORMANCE



3. GLOBAL SAI PERFORMANCE

3.1 IDI STRATEGY 2014-18

The IDI Strategic Plan 2014-18 made a key departure from IDI's previous work. For the first time, it focused IDI's efforts on supporting SAIs in strengthening their performance, in addition to helping SAIs develop their capacity. To facilitate this fundamental shift, the Strategic Plan included a Results Framework which sought to measure global SAI performance, as well as achievement of IDI outcomes.

During 2014, IDI finalised its results framework and gathered baseline data for SAI Outcome indicators. This came from a combination of the 2014 Global Survey Data, SAI PMF results, an IDI Monitoring Sample, iCAT assessments, PEFA and Open Budget Survey data. Changes at the level of SAI performance are long term, and gathering the data is time consuming and expensive, hence IDI committed to monitor global SAI performance on a three-yearly cycle. This cycle also fits in with the triannual cycle of the INTOSAI Global Survey, the Global SAI Stocktaking Report, and triannual INTOSAI Congress.

This 2017 IDI Performance and Accountability Report is therefore the first time IDI has reported on results at the level of global SAI Performance. The IDI Results Framework, populated with results as at 31 December 2017, is presented in full at Annex 3. IDI's work in 2017 on measuring and monitoring SAI performance is explained in section 4.3.3.

The following sections build on the IDI results framework, the 2017 INTOSAI Global Survey, and the [2017 Global SAI Stocktaking Report](#).

3.2 GLOBAL SAI PERFORMANCE AT A GLANCE

The following summary is reproduced from IDI's Global SAI Stocktaking Report 2017.

SAIs across the globe face a multitude of challenges towards strengthening their capacities and performance to deliver value and benefits for citizens. They often operate in constrained environments, with legislatures that do not fully support and use their work, and where basic systems of transparency and accountability are lacking. Many SAIs face significant independence challenges, especially on financial independence (where executive interference is reported to have increased since 2014), and lack the resources to fulfil their mandates. SAIs have taken significant strides in strengthening their strategic management through strategic plans and performance assessments, though quality of plans and reporting on performance needs to be strengthened. Enhancing audit quality and coverage, particularly implementing the International Standards of Supreme Audit Institutions (ISSAIs), is a major long-term challenge. However, there is gradual adoption of the ISSAIs and slow but improving implementation, though many more SAIs need to implement quality control and assurance systems to enable them to gauge their actual levels of implementation. Publication of audit reports appears to have declined since 2014, though this mainly reflects independence challenges. A good many SAIs are managing to overcome such challenges to enable public reporting. However, SAIs need to enhance their efforts in active communication with

stakeholders, beyond publishing their reports. The coordination of support provided to SAIs continues to be an area for all stakeholders to improve: SAIs to take a leadership in coordination of support, and all providers to ensure support reflects SAI priorities, where these differ from their own priorities.

The global picture should be nuanced on two factors. Regarding income levels, poorer countries are further behind, with the group of least developed countries – including many fragile states – significantly behind in many areas. Regarding regional variations, whilst this depends on the specific area examined, SAIs in the ARABOSAI, CREFIAF and CAROSAI regions appear to face more challenging circumstances and display more limited capacity, in a significant number of areas.

3.3 LINKS FROM GLOBAL SAI PERFORMANCE TO IDI PROGRAMME PORTFOLIO

IDI's programme portfolio (presented in more detail chapter 4.2.1. below) has been developed to respond to SAI need and demand. It is therefore closely aligned to global SAI performance challenges as follows.

- IDI responds to SAI **independence** challenges through its independence programme, but also in its bilateral engagements and in its SAI Strategy, Performance Measurement and Reporting (SPMR) programme.
- Challenges on the quality of SAI **strategic planning**, and reporting on SAI performance, are addressed through the SPMR programme, SAI PMF programme and bilateral engagements.
- The long-term challenge of strengthening **audit quality**, including professional staff

and related organisational capacity development such as quality assurance systems, is tackled through IDI's ISSAI Implementation Initiative.

- On **publication**, SAI right to publication is covered under the SAI Independence programme, while support to enhancing SAIs **communication** on audit results with stakeholders forms a part of the SAI's Engaging with Stakeholders programme.
- Issues pertaining to the effective **coordination** of support to SAIs is a priority focus for the INTOSAI-Donor Secretariat, hosted by IDI.
- The risk of SAIs in the poorest and most **fragile environments** being left behind is largely tackled through IDI's bilateral engagements, including the new partnership between IDI, AFROSAI-E and CREFIAF to support SAIs under the Global Call for Proposals Tier 2.

IDI continually monitors the risks to achieving its strategic plan vision and adjusts its programme portfolio to respond to the key performance risks faced by SAIs. This is explained further in chapter 6 on Corporate Risks and Control measures.

3.4 PERFORMANCE AGAINST IDI STRATEGIC TARGETS

In 2014, IDI developed a new results framework including global SAI performance indicators, baselines and targets. The following table provides a high-level summary of 2017 performance against 2014 baselines and 2017 targets. Further details are also available in the IDI Results Framework (Annex 3), and the Global SAI Stocktaking Report.

Encouragingly, global SAI performance has improved against 11 of the 13 areas for which

baselines existed in 2014. Performance declined in SAI publication of audit reports, and in SAIs having quality assurance manuals and policies. Compared to 2017 targets established by IDI, in addition to the areas where performance declined, targets were missed in measuring and reporting on performance, and in putting in place quality control manuals and policies. In a further three areas, performance improved but not to the target level. Overall, however, the results compared to 2014 in the areas in the IDI results framework were very encouraging. However, the low 2014 baselines and the steady progress being made – especially on ISSAI implementation – shows that globally, SAIs still have a way to go to reach their long-term ambitions.

| IDI Results Framework Indicators: % of SAIs in Developing Countries that have... | 2014 Actual | 2017 Target | 2017 Actual | Trend |
|---|----------------|----------------|----------------|-------|
| SO3.4(i). Generally Achieved Independence (ISSAI 10) | 12% | 20% | 44% | ↑ |
| SO3.2. Undertaken an assessment of their compliance with the level 2 ISSAIs | 20% | 30% | 47% | ↑ |
| SO3.4(ii)(a). At least 80% of their completed audit reports published (proxy for ISSAI 20) | 48% | 55% | 39% | ↓ |
| SO3.4(ii)(b). Measured and Reported Publicly on their Performance (proxy for ISSAI 20) | N/A | 25% | 14% | N/A |
| SO3.3(i). ISSAI compliant manuals and policies in place for Code of Ethics (ISSAI 30) | 77% | 85% | 80% | ↑ |
| SO3.4(iii). Generally Implemented their Code of Ethics (ISSAI 30) | 7% | 15% | 10% | ↑ |
| SO3.3(ii)(a). ISSAI compliant manuals and policies in place for Quality Control (ISSAI 40) | N/A | 55% | 40% | N/A |
| SO3.4(iv)(a). Generally Implemented their Quality Control System (ISSAI 40) | N/A | 15% | 20% | N/A |
| SO3.3(ii)(b). ISSAI compliant manuals and policies in place for Quality Assurance (ISSAI 40) | 47% | 55% | 21% | ↓ |
| SO3.4(iv)(b). Generally Implemented their Quality Assurance System (ISSAI 40) | 7% | 15% | 18% | ↑ |
| FINANCIAL AUDIT | | | | |
| SO4.2(i). Assessed their financial audit practice against the ISSAIs | 17% | 35% | 52% | ↑ |
| SO4.3(i). ISSAI compliant financial audit standards and manuals | N/A | 25% | 32% | N/A |
| SO4.4(i). Implemented the financial audit ISSAIs | 3% | 10% | 10% | ↑ |
| PERFORMANCE AUDIT | | | | |
| SO4.2(ii). Assessed their performance audit practice against the ISSAIs | 15% | 30% | 51% | ↑ |
| SO4.3(ii). ISSAI compliant performance audit standards and manuals | N/A | 25% | 44% | N/A |
| SO4.4(ii). Implemented performance audit ISSAIs | 7% | 15% | 14% | ↑ |
| COMPLIANCE AUDIT | | | | |
| SO4.2(iii). Assessed their compliance audit practice against the ISSAIs | 15% | 30% | 50% | ↑ |
| SO4.3(iii). ISSAI compliant compliance audit standards and manuals | N/A | 25% | 35% | N/A |
| SO4.4(iii). Implemented compliance audit ISSAIs | 10% | 15% | 25% | ↑ |

The above results reflect performance against measures selected for the IDI strategic plan in 2014. These are by no means comprehensive of all aspects of SAI performance. The 2017 Global SAI Stocktaking provides a more thorough view. Within the results of the stocktaking, the following two issues also emerge which are causes for concern, and most likely for monitoring in the next IDI strategic plan:

- **Executive interference in the SAI budget:** % of developing country SAIs reporting that they manage their own budget without interference from the executive – down from 59% in 2014 to 36% in 2017.
- **Removal of the Head of the SAI:** % of developing countries in which a branch of government other than the executive must give final consent before the head of the SAI can be removed from office – in ARABOSAI region, down from 27% in 2014 to 17% in 2017 (but remains at over 60% in all other regions)

3.5 GLOBAL SAI STOCKTAKING KEY FINDINGS

The Following sections are reproduced from IDI's Global SAI Stocktaking Report 2017. They give a more thorough analysis of the performance of SAIs, the environment in which they operate, and how support is provided to SAIs.

3.5.1 OVERALL PERFORMANCE OF THE AUDIT AND ACCOUNTABILITY CYCLE

PEFA PI-26 produces a composite measure of aspects of both SAI performance, and the response of the executive to audit reports. As such it is a high-level proxy for performance of the audit and accountability cycle. PEFA data shows a marginal increase in the percentage of countries reaching the benchmark score of C or

higher, from 47% in 2014 to 48% in 2017. The 2015 Open Budget Survey also gives a composite measure of SAI performance (focusing on SAI independence and audit quality). 58% of the 102 SAIs surveyed were classed as 'adequate', while 28% fell into the 'limited' category. The remaining 14% fell into the 'weak' category. These figures are not comparable to prior years due to methodological changes.

3.5.2 SAI OPERATING ENVIRONMENT

SAI's need the active support of their legislatures to properly fulfil their role, improve government performance, and deliver value and benefits to citizens. PEFA PI-28 examines three dimensions of legislative scrutiny of audit reports. While the percentage of countries achieving the benchmark score of C or higher has increased to 34% in 2017 (32% in 2014), it remains low. The Open Budget Survey reinforces these findings. In the 2015 survey, 48% of legislatures were found not to hold public hearings in which audit reports were scrutinized (the 2012 survey found 18% did not hold any hearings to discuss audit reports, though it did not distinguish between public and closed hearings). Similarly, it found that in 2015, in only 44% of countries the SAI or the legislature reports publicly on steps the executive has taken to implement audit recommendations, though this has improved from 37% in 2012.

In its 2015 report, the OBI noted that advances in transparency and accountability have been achieved at low cost by making government budgets, audit reports and audit findings accessible to the public. Budget transparency has increased in nearly all parts of the world, particularly among countries that provided the least budget information in the past. Nevertheless, the report finds that the large majority of countries still provide insufficient

information for civil society and the public to understand or monitor government budgets and policy commitments. Limitations in accountability and transparency weaken the ability of SAIs to properly hold the Government to account.

3.5.3 SAI INDEPENDENCE AND RESOURCING

According to Open Budget Survey data, 72% of 102 SAIs surveyed were categorised as having 'adequate' independence in 2015 (71% in 2012). An alternative measure, based on reaching certain scores on SAI PMF indicators on independence and mandate, showed that 44% (of 25 developing countries) achieved the benchmark of 3 or higher, which is considered strong performance. However, these figures mask a number of acute, and growing, concerns regarding aspects of independence.

On financial independence and resourcing, the Global Survey shows that the legislature oversees the SAI's budget process in just 46% of countries; in the remainder it is overseen by bodies the SAI audits. It also shows a significant increase in executive interference in the budget process, reported by 64% of SAIs in 2017 (41% in 2014). This figure rises to 75% of SAIs when considering developing countries only. The Open Budget Survey gives a composite measure of financial independence and the funding level of the SAI being consistent with its resource needs. This had increased from 52% in 2010 to 58% in 2014, but fell back to 55% in 2017, with particularly sharp falls in AFROSAI-E and ARABOSAI. The Global Survey questioned whether SAIs had received a budget increase in real terms between 2014-16. Globally 59% had, therefore almost half did not. However, less than a quarter of SAIs in CREFAF had a budget increase in real terms, and less than half in ARABOSAI, meaning these SAIs were facing real term budget cuts.

On legal independence, the Global Survey found that just 52% of SAIs had a legal framework that fully protects their independence. And while the Open Budget Survey found that 76% of SAI heads had legal protection which requires external bodies (usually the legislature) to approve removal of the SAI head, this figure has again fallen in ARABOSAI, to 17% in 2017 (27% in 2014 and 30% in 2010).

On operational independence, 10% of SAIs have no freedom to publish reports, whilst 31% face restrictions in publishing, according to the Global Survey. However, in practice many SAIs publish despite these restrictions, whilst a minority do not publish despite having the power to do so.

3.5.4 SAI STRATEGIC MANAGEMENT CYCLE

As in previous years, almost all SAIs have a strategic plan in place – 91% according to the Global Survey. Considered as individual issues, the majority of SAIs base their strategic plan on a needs assessment, have operational or annual plans to put these in place, publish their strategic plans and have some form of system for monitoring implementation. However, considering the composite processes to ensure robust strategic planning cycles, there remains considerable room for improvement. Just 28% of the 25 SAIs for which SAI PMF assessments were available met the benchmark of 3 or higher on the relevant SAI PMF indicator for strategic planning. Analysis from the Global Survey for a larger sample gives similar figures: 30% met all five criteria.

While 94% of SAIs stated in the Global Survey that their strategic plans were based on a holistic needs assessment, only 66% of SAIs confirmed they carried out a performance assessment

between 2013 and 2016. Encouragingly, SAIs reported that 63% of the assessments were externally quality assured. The SAI PMF and the Peer Review Guide and Checklist were the most used tools for conducting performance assessments in the global SAI community. SAI PMF provides a holistic and standardized approach to assessing performance against the ISSAIs and so provides a good basis for strategic planning. The Peer Review Guide can be tailored to specific needs, and may also provide a good basis for strategic planning depending on the scope of the review.

A significant area for improvement relates to measuring and reporting publicly on performance. Analysis of 25 SAI PMF assessments available for developing countries showed that just 14% met the relevant SAI PMF benchmark score of 3 or higher for performance reporting.

Finally, SAI PMF data also showed that 80% of SAIs have a code of ethics in place. However, just 10% met the SAI PMF benchmarks (based on ISSAI 30) for processes designed to ensure the code of ethics is properly implemented across the SAI.

3.5.5 AUDIT QUALITY AND COVERAGE

Audit quality starts with adoption of appropriate audit standards. The ISSAI framework was approved in 2010, and further refined in 2013. In the 2014 Global Survey, over 90% of SAIs stated an intention to adopt standards consistent with the ISSAIs for financial, compliance and performance audit. Interestingly, as the global understanding of the ISSAIs has developed, in the 2017 Global Survey, around 60-70% of SAIs reported that they had adopted standards consistent with the ISSAIs. These self-reporting

figures differ significantly from figures generated from evidence-based, quality assured assessments (albeit a smaller sample focused on developing countries). Analysis of SAI PMF assessment results in developing countries gave lower results for audit standards consistent with the ISSAIs: 32% in financial audit, 35% in compliance audit and 44% in performance audit.

Successful implementation of these audit standards remains a challenge across the SAI community. ISSAI implementation requires a professional staff operating in an SAI with robust systems and processes, with appropriate levels of resources to meet higher audit standards. Analysis of SAI PMF results suggests that just 10% met the SAI PMF benchmark of 3 or higher for financial audit practices, 25% for compliance audit, and 14% for performance audit.

Audit quality is further enhanced by appropriate systems for quality control and quality assurance (QA). The same SAI PMF data shows that 40% of SAIs met the benchmarks for quality control policies, though only 20% satisfactorily implemented these in practice. For quality assurance, 21% met the benchmark for their policies, and 18% implemented these in practice (i.e. almost all those that had appropriately designed QA systems). The fact that over four-fifths of developing country SAIs did not have an appropriately functioning quality assurance system also sheds light on the discrepancy between SAI reporting on adoption of ISSAI standards, and the situation as observed from assessment results. Without a functioning QA system, an SAI is not well placed to understand the extent to which it has successfully adopted or implemented the ISSAIs.

This analysis is also borne out by the Open Budget Survey, which shows that 66% of the SAIs

had a quality assurance system, but just 34% had quality assurance systems that met ISSAI 40 standards. Further, a number of SAIs reported that they do not yet practice quality control of audits, 11% in High Income countries and 12% in the other income groups.

Finally, regarding audit coverage, the Global Survey continues to track the percentage of SAIs meeting a set benchmark for audit coverage. Here changes are mixed, though all marginal. For financial audit, it declined to 66% (71% in 2014). For performance audit, it increased to 54% (52% in 2014). And for compliance audit it declined to 58% (60% in 2014).

3.5.6 PUBLICATION AND COMMUNICATION OF AUDIT RESULTS

There has been a significant decline in the publication of audit reports. The results of the 2017 Global Survey show that the percentage of SAIs that made most (at least 80%) of their completed audit reports available to the general public fell from 70% in 2014 to 49% in 2017. At the same time, the percentage that published no reports rose from 15% to 26%. However, SAI leadership can and does make a difference on publication. Of the SAIs not publishing reports, only 23% had full right to publish, suggesting failure to publish is primarily an independence issue. Of the SAIs publishing most of their reports, 33% actually faced legal restrictions in publishing but had managed to overcome these.

Interestingly, PEFA data shows little change on publication. PEFA PI-10 criteria (iv) looks at whether audit reports on government expenditure are made available within six months of completed audit. The 2017 figures of 58% are largely unchanged from 57% in 2014.

The OBI data shows that just 49% of SAIs maintain

any communication with the public regarding its audit reports beyond simply making these reports publicly available. In fact, the 2017 Global Survey found that the stakeholder groups SAIs least involve in their audit follow-up systems are civil society (22%) and citizens (17%).

3.5.7 PROFESSIONALISM AND TRAINING

While SAIs have been striving for better standards in audit process and thereby increase the quality of audit work, budgets for professional development have not kept up. As noted above, the Global Survey shows 59% of SAIs experienced budget increases in real terms, but just 36% reported an increase in real terms in their budget for professional development.

The use and transfer of knowledge and skills acquired through participation in external capacity development programs is critical for such resources to have an effect on SAI capacity and performance. However, the majority of staff sent to external training courses are not members of the SAI's training department or institute, which is the focal point for training in most SAIs in developing countries. While many SAIs make use of staff from across the organisation to deliver in-house training, there remain concerns about the extent to which knowledge and skills developed from participation in programmes are disseminated within participating SAIs.

The delivery of training courses for the benefit of staff professional development continues to be dominated by external approaches. 91% of SAIs use external training courses, while just 38% of SAIs use their own staff to run formal training courses for their staff.

3.5.8 SUSTAINABLE DEVELOPMENT GOALS AND GENDER

A total of 193 countries have subscribed to implementation of the SDGs, and INTOSAI has recognised this as a cross-cutting priority in its strategic plan. According to Global Survey responses, most SAIs have the mandate, capacity and willingness to audit implementation of the SDGs or national preparedness for SDG implementation. 56% of SAIs intend to include themes on preparedness for, or implementation of, the SDGs in their next audit program. However, 30% of SAIs say they do not know if their Governments have set SDG baseline data or intend to collect data and report on SDG progress, suggesting SAIs need to be more engaged in this area.

Gender equity is highly relevant for the attainment of the SDGs, with many targets specifically recognizing women's equality and empowerment as both the objective and as part of the solution. Yet, just 41% of the SAIs in 2017 have a gender policy (up from 35% in 2014) and only three SAIs have a manual on gender audit. Implementation of gender policies by individual SAIs represents a basic step towards addressing the SDGs through its audit work. Moreover, the imbalance in the gender profile of SAI staff and management has remained almost unchanged in the past seven years. Changing this situation is within the control of most SAIs, since 69% of the respondents reported they have control over their own recruiting and deployment mechanisms. Gender policies are relevant to bring gender balance in the make-up of SAI management and staffing and corresponding diversity in both decision making processes and perspectives in audit work. Encouragingly, according to the Global Survey, 17% of SAIs have done a dedicated audit on gender, whilst 19% include gender assessments in their audit work.

3.5.9 PROVISION OF SUPPORT TO SAIS

Figures from the SAI capacity development database show the annual volume of support to SAIs has remained constant at around US \$68 million per year in 2015-17, against a baseline of US \$55 million in 2014. However, the percentage of developing countries benefitting from a substantial capacity development initiative (in size or duration) fell from 51% in 2015 to 41% in 2016, reflecting a reduction of support provided to Low and Lower-Middle Income countries. As noted above, most countries have a SAI-led strategic plan which support can be aligned behind, though there is room for improvement in SAI strategic planning processes. The SAI capacity development database shows that most support to SAIs is reported as being aligned with the SAI's strategic plan: around 69-75% depending on the income group. However, the Global Survey identified support reflecting donor or provider priorities, rather than SAI priorities, as the second biggest reason for the failure of SAI capacity development projects.

The coordination of support to SAIs remains a challenge. Encouragingly, the number of developing countries with a donor coordination group in which support to the SAI is discussed has increased from 35% to 47%. However, a recent review of coordination of support to SAIs identified many potential areas for improvement. The Global Survey identified SAIs taking ownership and leadership of coordination of support as the biggest success factor for strengthening coordination.

Finally, many aspects of SAI's work is unique to them and not replicated in the private sector. There is a recognition with the INTOSAI and Donor communities of the added value of peer-to-peer support, at least in these areas. There

has been an increase in the number of SAIs engaged in peer-to-peer support, from 48 SAIs in 2010, to 55 SAIs in 2014 and 87 SAIs in 2017. Just over half of the SAIs (55%) reported being engaged in peer-to-peer support, mostly with SAIs from their own regions, although peer-to-peer support between SAIs from different regions also takes place. Joint audits in environment-related areas are the most common type of peer-to-peer support.

Peer-to-peer support from SAIs is both facilitated and supplemented by support from the INTOSAI regional bodies, which continue to deliver a wide variety of support tailored to the needs of their members, each according to the unique structure of the INTOSAI region.

4. IDI PERFORMANCE

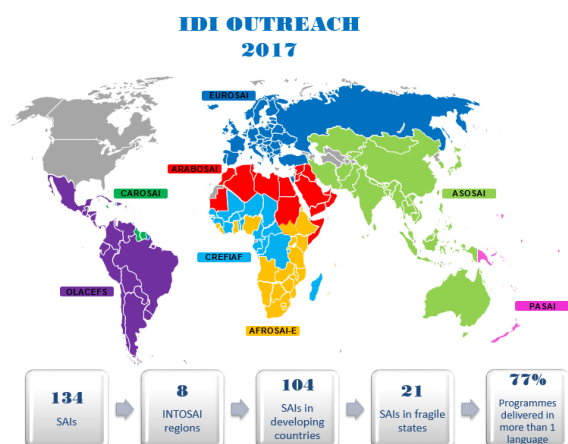


4. IDI PERFORMANCE

4.1 IDI OUTREACH

4.1.1 SUPPORT TO SAIS

IDI's global outreach for 2017 is summarised in the map and table below.



| Performance Dashboard – IDI Outreach 2017 | | | |
|---|--------|----------|----|
| | Target | Achieved | |
| SAIs in developing countries | 120 | 104 | ☹️ |
| SAIs in Fragile States | 35 | 21 | ☹️ |
| Bilateral support | 3 | 3 | 😊 |
| Regional coverage | All | All | 😊 |
| Multi lingual programmes | 60% | 77% | 😊 |

Overall, IDI continues to work with the vast majority of developing country SAIs, in all regions and ran most programmes in multiple languages. Due to delays in some programmes (as detailed in section 4.2.1. below) and lower than expected participating in the SAIs Fighting Corruption Programme, IDI missed its targets on the number

² Professional staff participating in a number of activities within a programme are counted only once per

of SAIs in developing countries and in fragile states supported. However, establishment of a new partnership between IDI, AFROSAI-E and CREPIAF to support SAIs in challenged environments will increase IDI's support for fragile state SAIs from 2018 onwards.

4.1.2 SUPPORT TO DONORS AND PROVIDERS OF SAI CAPACITY DEVELOPMENT SUPPORT

IDI also provides support, on request, to donors and other providers of support regarding SAI capacity development. In 2017, IDI delivered workshops to GIZ staff, and also to the Austrian Development Agency and UNDP in Serbia.

4.2 PROGRAMMES FOR ENHANCED SAI CAPACITY AND PERFORMANCE

4.2.1 IDI OUTCOME 1: EFFECTIVE SAI CAPACITY DEVELOPMENT PROGRAMMES

A summary of IDI's outreach on SAI capacity development programmes is provided below.

| Performance Dashboard Effective Capacity Development Programmes 2017 | | | |
|---|--------|--------------------|----|
| | Target | Achieved | |
| % Programmes delivered as per IDI Service delivery model | 90% | 76% | ☹️ |
| Professional staff support (participants, exc. repeats) ² | 1091 | 1227 | 😊 |
| Competency Based Certifications | Launch | 103 certifications | 😊 |
| Gender Balance (Female Participation) | 44% | 44% | 😊 |
| Organisational Support (SAIs) | 281 | 221 | ☹️ |

programme. The same staff may be counted multiple times if they participate in different programmes.

During 2017, IDI complied with its service delivery model in most programmes. The figure here is taken from those aspects of the mid-term review which relate to 2017, i.e. all except the selection of IDI programmes, which took place in previous years. IDI also began to offer competency based certification programmes as planned.

IDI endeavours to achieve gender balance in its programmes by actively encouraging participation of women. In 2017 it achieved its female participation target of 44%.

The IDI used 192 resource persons in 2017, up from 144 in 2016. Some of the SAIs also bore the direct costs of these resource persons.

PROFESSIONAL AND ORGANISATIONAL CAPACITY DEVELOPMENT OUTREACH

A breakdown of professional and organisational capacity outreach by programme is provided in the table opposite.

On professional staff capacity, IDI exceeded its target, mainly due to scaling up the Auditing SDGs programme, and bilateral support in Somalia picking up momentum following a change of Auditor General.

However, IDI missed its target for number of SAIs supported across its programmes, mainly due to staff turnover resulting in programme delays, as follows:

- SPMR delayed pending finalisation of the GPG due to staff turnover.

- 3i CREFIAF delayed due to staff turnover of French speaking programme manager

| IDI Programme | Professional Staff Capacity | | Organisational Capacity (SAIs) ³ | |
|---|-----------------------------|------------------|---|-------------|
| | Target 2017 | Actual 2017 | Target 2017 | Actual 2017 |
| Strategy, Performance Measurement and Reporting (including INTOSAI regions) | 23 | 10 | 11 | 3 |
| 3i ARABOSAI: ISSAI Support | 30 | 30 | 11 | 8 |
| 3i CREFIAF | 24 | 0 | 8 | 0 |
| 3i OLACEFS | 9 | 9 | 9 | 9 |
| 3i Phase 2: SAI Level Support | 100 | 120 | 3 | 2 |
| SAIs Engaging with Stakeholders | 118 | 97 | 59 | 46 |
| SAIs Fighting Corruption: Audit of Institutional Frameworks | 104 | 62 | 38 | 20 |
| SAIs Fighting Corruption: ISSAI 30 implementation | 114 | 0 | 38 | 0 |
| SAI Independence | 20 | 30 | 1 | 2 |
| Enhancing eLearning Capacity: Certified eLearning specialists | 80 | 96 | | |
| Enhancing eLearning Capacity: LMS administrators | 50 | 74 | | |
| Enhancing eLearning Capacity: Blended Learning Specialists | 0 | 34 | | |
| Enhancing eLearning Capacity: SAI pilot | | | 1 | 1 |
| SAI Young Leaders | 30 ⁴ | 35 | NA ⁵ | NA |
| Auditing SDGs | 94 | 269 ⁶ | 32 | 56 |
| Auditing Borrowing & Lending Frameworks | 20 | 33 | 24 | 22 |
| Auditing Externally Aided projects in Agriculture and Food Security | 14 | 26 | 7 | 7 |
| CBC Programme: Audit of Disaster Management in ASOSAI | 10 | 12 | 10 | 15 |
| CBC Programme: Audit of Procurement in PASAI | 6 | 10 | 6 | 10 |
| Bilateral Support | 15 | 123 | 3 | 3 |
| SAI PMF | 170 | 98 | 20 | 17 |
| SAI PMF ARABOSAI (3i) | 80 | 37 | | |
| Other Initiatives (Support to INTOSAI Regions) | 0 | 22 | N/A | N/A |
| Total | 1111 | 1227 | 281 | 221 |

³ In the event of differences between the organizational capacity targets in the 2017 Operational Plan and Appendix, the figures from programme plans in the Appendix have been used.

⁴ IDI Operational Plan 2017 included a target of 25 staff. The programme was redesigned during 2017, and the target increased to 30.

⁵ IDI Operational Plan 2017 included a target of 25 SAIs. The programme was redesigned during 2017, and the support to SAIs was postponed to 2018.

⁶ Includes 97 participants at IDI-UN Stakeholder Meeting July

- SAls Engaging with Stakeholders delayed in CREFIAF due to turnover of French speaking programme manager and of the responsible programme manager.
- SAls Fighting Corruption delayed in ARABOSAI due to delays in finalising the GPG, and component on assessing ISSAI 30 implementation delayed to 2018, both due to staff turnover of the responsible programme manager. In addition, fewer SAls from English speaking countries signed statements of commitment than expected.
- SAI PMF ran fewer training courses run than planned due to staff turnover.

While staff turnover is expected in any organisation, the nature of IDI's work means that many programmes are highly dependent on a programme manager with both a specific competency set and language skills. Replacing programme managers requires an international recruitment exercise and usually involves new staff moving countries. The elapsed time from needs identification to staff in post is around 6-9 months, after which new staff also need to be inducted and trained before they can take full responsibility for a programme. During 2017, six IDI staff left and were replaced; in addition IDI's organisational review resulted in further staff changing roles within IDI.

IDI PRINCIPLES AND SERVICE DELIVERY MODEL

The Independent Mid-Term Review of Implementation of the IDI Strategic Plan 2014-18 included an assessment of whether IDI programmes were delivered according to IDI's principles and its Service Delivery Model. Data is recorded under indicator IO1.1 in the results framework at Annex 3. The review showed that most elements were met in 76-100% of

programmes. However, the element 'Selected on the basis of criteria defined by the IDI' (taken to mean that IDI applied a formal prioritization matrix when selecting programmes for inclusion in the portfolio) was only met in 36% of cases. This matrix was applied once in 2014 when considering programmes for the new portfolio. However, it was not applied to new programmes added in 2015 and 2016, and to programmes such as SAI Young Leaders, which was an initiative at the request of the IDI Board.

Overall, about half of all capacity building programs complied with all the criteria above. The reviewer noted that some of the criteria - were subjective and may need clarification e.g. "IDI core values and principles" and the criteria "Selected on the basis of criteria defined by the IDI", which would facilitate better monitoring in this area.

Overall the review concluded that the IDI's Service Delivery Model is a relevant model, and the analysis of the program delivery shows that IDI has fulfilled most of the requirements for the four programs assessed in detail. The main aspect not complied with is selecting programmes on the basis of defined criteria.

IDI PORTFOLIO

IDI's portfolio during 2017 is shown below. This comprised 13 programmes (three brought forward from the 2009-13 Strategic Planning period and ten launched during the current strategic plan). For reporting purposes, 3i phase I and II have been merged. In addition, the portfolio includes three additional initiatives: support to INTOSAI regions, hosting the INTOSAI-Donor Secretariat, and IDI's internal monitoring programme 360.

A brief summary of key achievements in each programme is provided in the section below. A detailed report for each programme can be found in the Appendix Volume. Reporting against the other initiatives is included in later sections of this report.

| IDI Portfolio 2017: Programmes & Other Initiatives | |
|--|---|
| PROGRAMMES | |
| PROGRAMME DEPARTMENT 1 | |
| 1. | CBC Programme (Cooperative Audits in ASOSAI & PASAI) |
| 2. | Audit of Lending and Borrowing Frameworks |
| 3. | 3i Phase – I and II (merged) |
| 4. | Auditing SDGs |
| 5. | SAI Young Leaders |
| 6. | Enhancing e-Learning Capacity |
| PROGRAMME DEPARTMENT 2 | |
| 7. | Auditing Externally Aided projects in Agriculture and Food Security |
| 8. | SAI Strategy, Performance Measurement & Reporting |
| 9. | SAIs Engaging with Stakeholders |
| 10. | SAIs Fighting Corruption |
| 11. | SAI Independence |
| 12. | SAI PMF Implementation |
| 13. | IDI Bilateral Support |
| OTHER INITIATIVES | |
| PROGRAMME DEPARTMENTS 1 AND 2 (Shared Delivery Responsibility) | |
| 14. | Support for INTOSAI Regions, Networks and Communities |
| INTOSAI-DONOR SECRETARIAT | |
| 15. | Support to the INTOSAI-Donor Cooperation Strategic Support Unit |
| 16. | Programme 360 |

CBC Support Programme – IDI ASOSAI Cooperative Audit of Disaster Management and IDI-PASAI Cooperative Audit of Procurement:

The IDI supported two cooperative audits in ASOSAI and PASAI as a part of CBC support programme. The objective was provision of support to CBC by conducting regional projects to deliver relevant CBC guides and support SAIs in moving towards ISSAI compliant performance and compliance audits. 17 SAIs in ASOSAI conducted ISSAI based performance audits of disaster management and 10 SAIs in PASAI conducted ISSAI based compliance audits of procurements. All components of audit support, including quality assurance workshops, have been completed. The results of QA reviews will be communicated to SAIs in 2018.

Audit of Lending and Borrowing Frameworks:

The programme was launched in 2013 to support participating SAIs in strengthening their capacity for conducting audits of lending and borrowing frameworks, as per international best practices. which in turn would result in influencing effective sovereign lending and borrowing practices. As a part of the programme 22 SAIs in English speaking regions and OLACEFS have conducted audits of lending and borrowing frameworks as per IDI guidance and issued audit reports to relevant authorities. A compendium of audit findings, Handbook on Audit of Public Debt Management and Community of Practice (CoP) for Public Debt Auditors will be available in 2018.

ISSAI Implementation Initiative (3i Programme)

Phase I and II: The main aim of both phases of the programme is ‘SAIs move towards ISSAI Compliant audit practice’. 3i Phase I concluded in English speaking regions in 2014. In ARABOSAI, OLACEFS and CREFIAF the ISSAI Certification Programmes have been completed and ISSAI based cooperative financial, performance and compliance audits are currently being supported. While the cooperative audits in OLACEFS and ARABOSAI are on track, planned cooperative audits haven’t been taken up in CREFIAF due to lack of IDI resources.

3i Phase II has six components that include development and maintenance of 3i products, certification pilot for SAI Audit Professionals, Quality Assurance Programme, 3i Cooperative/pilot audits, 3i CoP and SAI level ISSAI implementation support. 3i products will be finalised as per IDI’s QA protocol in 2018, IDI certification pilot will be launched in 2018 with the development of a strategy and 3i cooperative audits and pilot audits are being supported under 3i and other programmes as planned. QA programme including support to set up SAI level

QA function and conduct QA as a part of cooperative audits, has been launched. 3i CoP has been integrated with IDI website, but needs serious enhancement in 2018. SAI level support pilots for SAI Bhutan and SAI Tonga are on track. 3 more SAIs will be selected for support in 2018.

Auditing SDGs: This is a joint programme of IDI and INTOSAI Knowledge Sharing Committee (KSC). It was taken up as a contribution to INTOSAI efforts and aims at high quality audits of sustainable development goals (SDGs) by SAIs. Based on global demand from more than 100 SAIs, initial plans of supporting 40 SAIs have been revised to include support for SAIs in all INTOSAI regions. IDI has conducted and participated in a number of advocacy and awareness raising initiatives to advocate the role of SAIs in implementation of SDGs. 56 SAIs and a subnational audit office in English speaking regions and OLACEFS are currently being supported in auditing preparedness for implementation of SDGs. The programme will be launched in CREFIAF and ARABOSAI in 2018. The CoP for Auditing SDGs will be enhanced in 2018 and a compendium of audit findings and lessons learned, bringing together audit results from audits of preparedness conducted by all SAIs in the programme will be jointly published by IDI and UNDESA in 2019. To enable greater outreach and universal access, the IDI and KSC will work together to develop a Massive Open Online Course (MOOC) on 'Leave no one Behind' in 2018.

SAI Young Leaders: This programme envisages 'Changed SAI Young Leaders contributing to positive change in SAIs'. 25 SAI Young Leaders (SYLs) have been selected for the pilot in 2017-2018. These SYLs will go on a journey of discovery and change by discovering themselves, discovering their universe, growing their people

and adding value to their SAIs through their change strategy proposals. They will be supported on this journey by local coaches, leadership experts, SAI leaders and IDI. The first batch is expected to graduate in 2018 and start a SYL Global Network.

Enhancing e-Learning Capacity: The programme aims at increased use of blended learning approach by SAIs, INTOSAI regions and the IDI. The programme is on track. Since 2015 the IDI has set up its own learning management system (LMS), developed its own eLearning methodology, set up competency based certification programmes for eLearning and blended learning specialists, developed pools of LMS administrators, supported regions and SAIs in setting up eLearning and built a portfolio of eLearning programmes. Going forward these components will be rolled out for ARABOSAI and CREFIAF. In 2018 the IDI will also explore MOOCs to widen the portfolio of IDI's learning solutions.

Auditing Externally Aided projects in Agriculture and Food Security: The programme aims at increasing the 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. Seven SAIs in AFROSAI-E are participating in the programme and all SAIs have conducted two rounds of financial and compliance audits of projects funded by the International Fund for Agriculture Development (IFAD). The overall delivery of the programme is on track and it will be completed by a quality review, lessons learned and way forward workshop in 2018.

SAI Strategy, Performance Measurement & Reporting: The objective of the programme is strategically managed SAIs and INTOSAI regions

leading to higher performance. The development of strategic management handbooks has been delayed due to significant changes in the programmes approach as IDI decided to develop separate handbooks at regional and SAI level. In addition, changes have been made to the SAI strategic management model by creating stronger integration with existing tools as the SAI PMF. The regional component of the programme is on track as three regions have been supported, while the SAI component will be piloted in 2018.

SAIs Engaging with Stakeholders: The objective of the programme is greater audit impact through enhanced stakeholder engagement. The programme delivery is a mix of eLearning, on-line support, face to face workshops and SAI level support. The overall delivery is on track for the English-Speaking regions and ARABOSAI, while the delivery of the programme in CREFIAF was delayed due to staff turnover and translation of programme material.

SAIs' Fighting Corruption: The objective of the programme is greater effectiveness of SAIs in fighting corruption. The programme has three components; SAI leading by example in implementing ISSAI 30 – Code of Ethics, Audit of Institutional Frameworks for fighting corruption and SAI-Stakeholder Platform for fighting corruption. The overall delivery of the programme is on track in English speaking regions for the Audit component. The delivery of the SAI leading by example component was delayed due to staff turnover which caused delays in the development of the courseware and the delivery of the audit component in ARABOSAI.

SAI Independence: The objective of the programme is greater SAI Independence. It has three components; Advocacy for SAI

Independence, develop Guidance for SAI Independence and SAI level support for three SAIs. The programme implementation is generally on track as the guidance has been developed and the SAI level support has been effective in 2 of the 3 SAIs in 2017. IDI has also been very active in advocating for SAI Independence through the dissemination of the Global Stocktaking results in various forums.

SAI PMF Implementation: The objective of the programme is sustainable improvement in SAI performance globally. The SAI PMF programme supports the realisation of the SAI PMF implementation Strategy 2017-19 including the two outcomes namely; to establish SAI PMF as a widely recognized tool within INTOSAI for holistic, evidence-based SAI performance measurement, and through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessment is of high quality, credible and relevant. The overall progress towards fulfilment of the various activities foreseen in the SAI PMF strategy has been strong. There has been a steady growth in SAI PMF assessments and the IDI has been heavily involved in various support and coordination activities.

IDI Bilateral Support: The objective of the programme is ensuring that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance. The bilateral programmes cover a portfolio of agreement with selected SAIs and the portfolio and the phases of the projects with the individual SAIs will vary over time. The IDI bilateral policy forms the general implementation strategy of the programme. The bilateral programmes had some major achievements in 2017 as the SAI of Afghanistan completed the SAI PMF report, the SAI of Somalia

completed their needs assessment and developed a Strategic Plan. A tri-party (IDI; AFROSAI-E and SAI South Sudan) cooperation for a three-year support project to SAI South Sudan was established and the bilateral policy was finalized and shared with all INTOSAI regions and developing partners. In addition, a partnership between IDI, AFROSAI-E and CREFIAF to support the Global Call for Proposals tier-2 SAIs was initiated.

ENGAGEMENT WITH SAI LEADERSHIP

CBC Support Programme: Heads of SAIs from participating SAIs in ASOSAI and PASAI choose the cooperative audit topics selected in the two regions. They also signed statement of commitments detailing roles and responsibilities of the SAIs for each stage of the cooperative audit.

Audit of Lending and Borrowing Frameworks: Heads of SAIs participated in the design of this programme and signed a statement of commitment for the audit of lending and borrowing frameworks. SAI leadership also participated in the exit meeting and lessons learned workshop to provide feedback on the programme and discuss their sustainability plans.

3i Programme Phase I & II: SAI leadership in all regions has participated in 3i Management workshops for 3i Phase I and signed statement of commitments for the programme. In 3i Phase II, SAI leadership has signed statement of commitments and has been involved in each stage of SAI level support.

Auditing SDGs: SAI Leadership participated in IDI-UN Meeting for SAI Leadership and Stakeholders and similar awareness raising and advocacy initiatives at regional level. SAI Leadership also signed statement of

commitments for the audit of preparedness. Middle management and supervisors are actively involved in the audit of preparedness.

SAI Young Leaders: Heads of SAIs signed statement of commitments. SAI senior management or top management has been nominated as coaches for the young leaders and they will be actively involved in the programme. Most SYLs come from SAI middle management.

Enhancing eLearning capacity: Heads of SAIs sign statement of commitments while nominating candidates to eLearning and blended learning specialists programme. Statement of commitments was also signed while providing SAI level support for setting up eLearning.

Bilateral Support: Heads of SAIs and other members of the top/middle management in involved in approving annual plans/report in addition to activities related to institutional/organisational issues

SAIs Engaging with Stakeholders: Heads of SAI in ARABOSAI, ASOSAI, CAROSAI, PASAI signed Statements of Commitment in 2017, and are involved in approving the stakeholder engagement strategy developed through the programme.

SAI Independence: Heads of SAIs involved in activities related to stakeholder relations and development of draft audit acts.

SAIs Fighting Corruption: Statements of Commitment signed by Heads of SAIs during 2017 in AFROSAI-E, ASOSAI, CAROSAI, EUROSAI and PASAI.

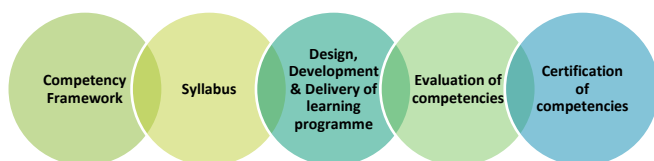
SAI Strategy, Performance Measurement & Reporting: Heads of SAI supported in the development and implementation of regional

strategic plans in ARABOSAI, CREFIAF and CAROSAI.

SAI PMF: SAI leadership supported through Independent Reviews of SAI PMF assessments.

IDI CERTIFICATION PROGRAMMES

The IDI successfully piloted two competency based certification programmes and certified 103 persons in 2017. The competency based certification programme for eLearning Specialists and Blended Learning Specialists included the following stages.



Besides these stages, the evaluation of competencies was reviewed by an independent reviewer. Based on a comprehensive process the IDI has certified 39 eLearning specialists in ASOSAI and 32 eLearning specialists in OLACEFS. The IDI also certified 32 blended learning specialists in ASOSAI. The eLearning specialists certification programme will be revised based on lessons learned and offered in English in 2018 and in French and Arabic in 2019.



The IDI is an active member of CBC Task Force on INTOSAI Auditor

Professionalisation. Based on INTOSAI mandate the IDI will launch 'SAI Audit Professionals – Certification Pilot' in 2018. The first step in the pilot is the development of a strategy document. The strategy document will define principles to be followed in the certification pilot and answer key questions related to institutional arrangements, organizational structure, resources, governance mechanism and quality

assurance related to key phases in the certification process i.e. competency framework; syllabus; design, development and delivery of learning programme; evaluation of competencies; and continuous professional development. The IDI will work together with TFIAP and INTOSAI regions and other professional organisations for the certification pilot.

SUPPORT FOR ORGANIZATIONAL CAPACITY DEVELOPMENT

The organisational capacity of SAIs encompass the processes and structures within the SAI to enable a more effective and efficient achievement of the desired objectives. These include systems in the area of audit capacity as well as overall governance and support systems.

In addition to the direct professional staff capacity development support through face to face workshops and e-courses, organisational capacity development support was also provided to SAI teams in planning, conducting and reporting on audits, conducting iCATs, developing ISSAI implementation strategies, conducting performance assessments, development of strategic plans and performance indicators.

Establishing SAI QA Functions: Under 3i Phase II the IDI has also developed Quality Assurance



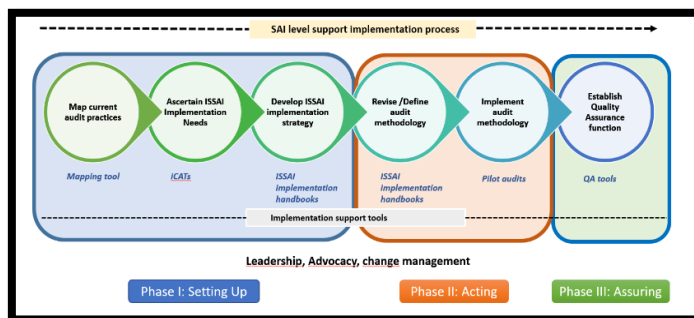
Tools for FA, PA and CA. The IDI plans to use this tool for supporting SAIs in setting up QA functions at the SAI level.

SAI Level Support for ISSAI Implementation:



PAR 2016 IDI reported on SAI Level ISSAI Implementation support model

as an innovation in supporting organisational systems development. In 2017 the IDI refined this model further based on lessons learned and introduced a model where support is delivered in three Phases. The IDI supports the next phase only after successful completion of the previous phase. This model is currently being piloted in Tonga.



Facilitating Change Strategies:



In the SAI Young Leaders Programme, each SYL has developed a

change strategy proposal. Heads of SAIs have committed to supporting the SYLs in implementing the change strategy and nominated SYL coaches to guide and sponsor the process. Many of the proposals are innovative and future oriented. The topics they cover range from ISSAI Implementation strategies, communication strategies, enterprise risk management solutions, IT solutions to data analytics, value chain reporting, consequence management, follow up etc. The implementation of these change strategies as a part of the programme is expected to enhance SAI capacity and performance.

New INTOSAI Partnerships:

IDI entered into a partnership with AFROSAI-E to support SAI South Sudan. The partnership will mobilize in-kind

support from SAIs to provide support tailor made to the needs of the SAI.

Based on the experiences from the partnership, IDI initiated a dialogue with AFROSAI-E and CREFIAF to support the Global Call for Proposals Tier 2 SAIs. This is the first time IDI has entered into a partnership to deliver tailor made support based on relevant material developed by the providers of support in the partnership. IDI believes that joining forces with the regions in providing bilateral support will benefit the SAIs as the bilateral support will be linked to regional and global initiatives and experiences.

Massive Open Online Courses (MOOCs):



The IDI currently follows an eLearning model which

is mentor led. While this model has many advantages, it also has challenges that include finding appropriate mentors for the long, fixed duration of learning delivery, variations in delivery of contents and need to restrict number of SAIs per mentor. To enhance the outreach of IDI's eLearning programmes, provide greater access and customize delivery of learning content, the IDI has decided to add Massive Open Online Courses (MOOCs) to its basket of eLearning solutions. These MOOCs will include interactive modules using gamification strategies. The development of contents will be outsourced, with use of subject matter experts from the SAI community during development. The MOOCs will be made available on IDI's

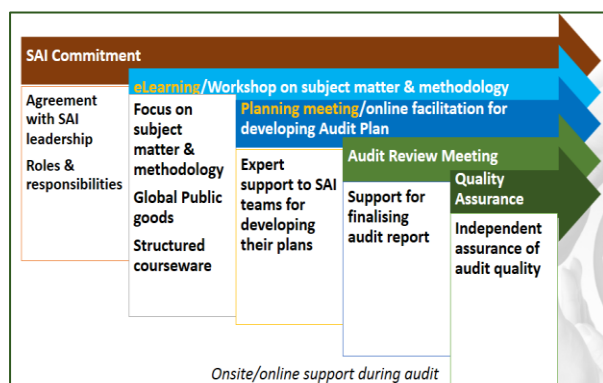
eLearning platform and will be accessible to everyone. The IDI plans to start with MOOCS on the following three topics 'Leave no one Behind – Whole of government approach to auditing SDGs', 'Financial Audit iCAT', and 'Appreciating ISSAI Implementation'. In 2017 IDI started work on the MOOC on 'Leave no one Behind' with a planning meeting that included IDI, KSC, UNDESA and SAI representatives.

IDI Cooperative Audit Model: Cooperative audit is an audit carried out by two or more SAIs from within or across



regions. It is a core part of most IDI programmes, building on a training component and moving the programme participants into a more practical audit methodology mode. It allows SAIs to exchange experiences, and learn from each other's methodologies and audit techniques. The purpose of cooperative audits is to support SAI teams to conduct audits using ISSAI based methodology on a particular subject matter.

To participate in an IDI cooperative audit, IDI requires SAIs to include the audit in its Annual Audit Plan (AAP) and send a commitment statement to IDI. SAIs are also required to specify the Quality Control process for the Cooperative Audit, as they would for other audits under their annual plan. An audit team Supervisor is also required to be nominated by the SAI to supervise the audit work at the SAI level.



IDI support for cooperative audit broadly follows six steps:

1. eLearning course or workshop on the subject matter and audit methodology, according to the audit stream chosen for the cooperative audit
2. Online support to audit planning
3. Planning meeting (or e-facilitated meeting) to finalize the design matrices and the audit plan, and to review the audit methodology for the implementation and reporting phases of the audit
4. Online support to conduct audit
5. Review meeting to finalize the audit report
6. Process for independent assurance of the quality of the audit, against the relevant ISSAIs, leading to a quality assurance statement

Success Stories

IDI has started development of a series of success stories to better communicate the importance of effective SAIs and IDI's work to strengthen SAIs in developing countries. During 2018, this work will be integrated into IDI's strengthened communications efforts, under the communications strategy currently under development. This work builds on the Success Stories developed in 2016 and 2017 by the INTOSAI-Donor Secretariat.

The first two IDI success stories are illustrated below.



WHEN DISASTER STRIKES BUILDING PREPAREDNESS FOR EARTHQUAKES, VOLCANOES AND FLOODING IN ASIA

Read more about earthquake preparedness in Nepal, and the SAIs audit findings – including what can happen to emergency donations when infrastructure is badly damaged – as part of IDI's support for audit of disaster management in Asia.

<http://www.idi.no/en/all-news/item/209-when-disaster-strikes>



FIGHTING POVERTY TOGETHER IDI SUPPORTS SAI COSTA RICA AND NINE OTHER SAIS IN LATIN AMERICA THROUGH COOPERATIVE AUDITS OF POVERTY REDUCTION PROGRAMMES

Read more about Costa Rica's 'Bridge to Development' programme, and the SAIs audit findings – including the key factor found to determine access to the programme – as part of IDI's support for ISSAI implementation across Latin America.

<http://www.idi.no/en/all-news/item/210-fighting-poverty-together>

Bilateral and Country-Level Support to SAIs

The IDI bilateral policy forms the general implementation strategy for the bilateral programme, including how support should be planned and implemented with individual SAIs. The policy clarifies the conditions for bilateral support from IDI and lists three main roles IDI can consider when supporting SAIs bilaterally:

1. Broker role – short term: IDI supports SAIs in managing their capacity development, and prepares the way for additional support.

2. Capacity maintenance and lifeline support – short and medium term: For SAIs in countries that are particularly unstable and unpromising, any support must have limited ambitions, such as maintaining the basic competency and skills of the SAI and its staff.

3. Specialized capacity provider – short and medium term: Here the IDI would support the implementation of specific strategic priorities of the SAI where IDI has competence and comparative advantages.

The IDI bilateral policy also lists six principles that should guide IDI in providing the support namely; partner-driven process towards ISSAI compliance, holistic and change oriented approach using the SAI Strategic Management Framework, peer-to-peer support by experienced resource persons, presence and continuity, partnerships and active coordination with INTOSAI regions and development partners, flexibility and continuous learning and management of risks

IDI Bilateral Support Programme: IDI has during 2017 provided bilateral support to the SAIs of Afghanistan, South Sudan and Somalia. SAI

Afghanistan finalized their SAI PMF assessment while the main achievement in Somalia was the development of the Strategic Plan. The SAI South Sudan has during 2017 adopted audit manuals and participated in trainings in various areas, and the future support will focus on implementing and utilizing this knowledge in their audit work. In all three bilateral engagements, IDI established mechanisms to coordinate the support with other developing partners working with the SAIs.

SAI Independence Programme: IDI has provided SAI level support to the SAIs of Suriname and Gabon. The SAI level support includes drafting of Public Audit Acts and advocacy for SAI Independence through stakeholder relations.

Under 3i Programme Phase II IDI provided **SAI level ISSAI Implementation support** to SAI Bhutan and SAI Tonga. IDI started the support by developing a support model. SAI project teams, mentor teams, audit teams and QA teams were set up with the support of IDI. IDI trained the teams, which included members of SAI top management. Besides technical aspects the training covered topics like change management as well. The trained teams conducted mapping and iCATs with the support of IDI and reviewed audit methodology.

SAI Bhutan also undertook advocacy and stakeholder engagement to sensitize internal and external stakeholders to the change anticipated as result of ISSAI implementation. In 2017 IDI supported SAI Bhutan teams in conducting six ISSAI based pilot financial, performance and compliance audits (2 each per stream). The IDI also provided support in conducting QA reviews of two ISSAI based pilot financial audits. As agreed in the Statement of Commitment, IDI trained audit teams and

mentors of SAI Bhutan subsequently trained all other auditors at the SAI. In its annual audit plan 2017-18, SAI Bhutan envisaged implementing ISSAI compliant audit methodologies in its audit practice for all three types of audits. SAI Bhutan also commenced work on institutionalizing QA mechanism at the SAI level. As a part of structural change SAI Bhutan decided to restructure the organization to provide for a separate compliance audit practice as per ISSAIs and expanded compliance audit coverage to all government ministries.

SAI Tonga also benefitted from IDI's country level support in ISSAI Implementation. Unlike Bhutan, in Tonga the support is being provided in a phased manner. As part of the first phase the IDI has trained all SAI people in the mapping tool and conducting iCATs. In 2017, these trained teams have completed mapping and iCATs. SAI Tonga will be supported in the development of its strategic plan in 2018. Based on the progress shown so far, the IDI will sign a statement of commitments for Phase II support which involves defining audit methodology in the three audit streams and testing this methodology through pilot audits.

Auditing Externally Aided projects in Agriculture and Food Security: support provided to the SAIs of the Gambia and Tanzania to finalize their audit report on their audits conducted under the auspices of this programme.

Support for Institutional Capacity Development

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

conventions, customs and norms on the other, within which the SAI operates.

SAI Independence Programme: The main achievements of the SAI Independence programme in 2017 was the development of strategies for increased independence by the individual SAIs and development of the Draft Audit Act by SAI Gabon. IDI has also supported the SAIs in mapping the current legal framework against ISSAI 1 and 10. Another important component has providing support to advocacy for SAI Independence at country level, but in addition IDI has advocated at global through the dissemination of the results from the Global Stocktaking in various forums.

4.2.2 IDI OUTCOME 2: GLOBAL PUBLIC GOODS USED BY STAKEHOLDERS

In 2017, IDI's Global Public Goods (GPGs) were formally defined as products and tools created by the IDI for contributing to global knowledge creation, capacity development and enhanced performance of SAIs. These products and tools are freely available to SAIs, all other stakeholders involved in supporting SAIs, and members of the public at large, such that the use by one party does not preclude the use by another.

In November 2017, the IDI Board approved a new protocol defining GPGs, describing the governance and oversight arrangements for IDI's GPGs, and the quality control and assurance process for development and maintenance of GPGs. The process is divided into five key stages.

This protocol is aligned to the provisions of INTOSAI Goal Chairs and IDI's joint paper on 'Quality assuring INTOSAI public goods that are developed and published outside due process'. The IDI quality protocol meets the requirements of Level 1 quality assurance as described by the



joint paper, as they are subjected to a quality assurance process equivalent to Due Process for IFPP, including an extended period of transparent public exposure.

The protocol is mandatory for all documents classified by the IDI as GPGs. In case of IDI GPGs that are cobranded, the IDI and its partner will agree on a protocol of quality assurance. The agreed protocol will not be of a lower level than the IDI protocol.

The protocol is applicable to all new or updated IDI GPGs that are published on or after 31 December 2017. During 2017 IDI worked on a number of GPGs. These have also been published on the IDI website at different times. Awaiting the approval of the protocol many of the revised GPGs were not published on the IDI website in 2017. In implementing the new protocol, IDI intends that by 31 December 2018, all IDI GPGs will contain a quality assurance statement in the format provided in this protocol. In order to do so, IDI will work on all its GPG to put them out for public exposure as Version 0 and finalise them as version 1 in accordance with the protocol.

The table below shows the status of publication of IDI GPGs on IDI website at the end of 31 December 2017 and progress made in 2017 with regard to development and maintenance of IDI GPGs.

| GPGs as at 31 December 2017 | Available Languages ⁷ | | | | Notes |
|--|----------------------------------|--------|---------|--------|--|
| | English | French | Spanish | Arabic | |
| Existing GPGs Maintained | | | | | |
| iCATs (FA, PA, CA) | X | X | X | X | iCATs and Handbooks revised to reflect ISSAIs adopted in 2016. Not published on website in 2017 awaiting GPG QA protocol. Version 0 to be published in 2018 as per protocol. |
| ISSAI Implementation Handbooks (FA, PA, CA) | X | X | X | X | |
| | | | | | |
| Public Debt Audit Guidance (REMOVED) | X | | X | | Updated as ‘Handbook on Audit of Public Debt Management’ Removed from website for updating and processing as Version 0 to be published in 2018 as per protocol. |
| IT Audit Guidance (Cobranded with INTOSAI Working Group on IT Audit) | X | | | | Current version published on WGITA website being revised by a WGITA team, including IDI. Discussion initiated to determine QA process for this cobranded product |
| New GPGs Published in 2017 | | | | | |
| Guidance on Auditing Preparedness for | X | | | | To be reissued as Version 0 in 2018 |

⁷ List covers only IDI operating languages. Some GPGs are also available in other languages.

| GPGs as at 31 December 2017 | Available Languages ⁷ | | | | Notes |
|--|----------------------------------|--------|---------|--------|---|
| | English | French | Spanish | Arabic | |
| Implementation of SDGs | | | | | |
| Guidance for Auditing Institutional Frameworks for Fighting Corruption | | X | X | X | To be reissued as Version 0 in 2018 |
| Guidance on Assessing Implementation of ISSAI 30 Code of Ethics | X | | | | To be reissued as Version 0 in 2018 |
| Guidance on Strategy for SAIs' Engaging with Stakeholders | X | | | | To be reissued as Version 0 in 2018 |
| Moving towards greater SAI Independence | X | | | | To be reissued as Version 0 in 2018 |
| GPGs Under Development (Unpublished) | | | | | |
| SAI Strategic Management Handbook | X | | | | To be published as Version 0 in 2018 |
| IDI eLearning Handbook | X | | | | Current version will be updated based on pilot programmes. Will be exposed as Version 0 in 2018 |
| Quality Assurance Tool and Guidance (FA, PA, CA) | X | | | | Developed in 2017. Was not published pending QA protocol. Will be revised based on pilot and exposed as version 0 in 2018 |

In addition, IDI takes responsibility for maintaining and rolling out the SAI PMF and related guidance, which are under INTOSAI ownership (with the CBC as strategic governance lead).

The downloads of the above IDI and INTOSAI GPGs is monitored through the 3i Community Portal and the IDI website, as follows:

*Cumulative Downloads of Selected IDI GPGs
(figures as at 23/2/18)*

| GPG | Arabic | English | Spanish | French |
|--|--------|---------|---------|--------|
| ICATs: | | | | |
| Compliance Audit | 1224 | 2863 | 1201 | 372 |
| Financial Audit | 1560 | 2023 | 1073 | 451 |
| Performance Audit | 1181 | 6167 | 1211 | 395 |
| ISSAI Implementation Handbooks: | | | | |
| Compliance Audit | 675 | 4782 | 6259 | 463 |
| Financial Audit | 546 | 6862 | 7136 | 1084 |
| Performance Audit | 807 | 11969 | 7601 | 527 |
| Guidance on Auditing Preparedness for Implementation of SDGs | | 2502 | | |
| INTOSAI GPGs | | | | |
| SAI PMF | 207 | 1525 | 152 | 409 |

Note: GPGs published as draft in late 2017 excluded

The 2017 Global Survey provides data on the use of these GPGs by SAIs. Most SAIs, 86% (131 of 153 SAIs), reported using IDI and INTOSAI global public goods since 2014, 93 of these SAIs are from developing and 38 from High Income countries. Since 2014, the most used GPGs produced (or maintained) by IDI are:

- **The ISSAI Implementation Handbooks:** used by 88 SAIs or 58% of the respondents. Used by SAIs from all income groups and regions, but mostly by SAIs in Upper Middle Income countries in AFROSAI, EUROSAI, OLACEFS and ASOSAI. It is used least by SAIs in Low Middle Income countries in CAROSAI, CREFIAF and PASAI.
- **SAI PMF:** used by 69 SAIs or 45% of the respondents. The SAI PMF was also used by SAIs from all income groups and all regions, except for CREFIAF. It was mostly used by SAIs in High Income countries in EUROSAI, OLACEFS and PASAI. It was least used by SAIs

in Low Income countries in AFROSAI-E, ARABOSAI and CAROSAI.

- **The Strategic Planning Handbook:** used by 56 SAIs or 37% of the respondents. It has been used by SAIs from all income groups and more or less equally used by all regions, but least by SAIs in Low Middle-Income countries in CAROSAI and CREFIAF. (Note: this handbook is now considered outdated and has been removed from the IDI website, pending completion of its replacement, the SAI Strategic Management Handbook.

4.2.3 IDI OUTCOME 3: STRONGER REGIONAL BODIES, NETWORKS AND COMMUNITIES

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

The IDI Strategic Plan includes IDI's support to INTOSAI regional bodies. In 2017 the IDI provided the following support to INTOSAI regions.

IDI Workshop for INTOSAI Regions

All INTOSAI regions, including sub regions of CREFIAF, AFROSAI-E and ASEANSAL participated in the annual IDI workshop. The INTOSAI Chair and Secretary General, and INTOSAI Goal chairs also attended the workshop. The key output of the workshop was to document regions' experience in strategic planning process, and to what extent they found the IDI's strategic management model and INTOSAI framework on regional professionalism useful. A number of other issues including auditing preparedness for implementation of the SDGs, Professionalisation, and Quality Assurance of Global Public Goods were discussed at the workshop. The IDI also

presented the preliminary results of INTOSAI Global Survey 2017. The workshop provided the opportunity for exploring avenues in strengthening engagement of INTOSAI, PSC, CBC, KSC and IDI with the regions. The detailed report on the workshop and other material can be accessed from <http://www.idi.no/en/4th-idi-intosai-regions-workshop-2017>.

Strategic Planning Support for INTOSAI Regions

IDI has provided support to ARABOSAI, CAROSAI CREFIAF in developing new Strategic Plans for the regions. This includes providing support to developing objectives, activities and a robust performance measurement framework to keep track of the implementation of the Strategic Plans. The IDI also supported ASOSAI in the development of its Strategic plan and is currently a member of a Task Force that reviews the implementation of ASOSAI Strategic Plan.

IDI Workshops with Key Regional Stakeholders

IDI participated in the following regional events during 2017:

- AFROSAI assembly
- AFROSAI-E Governing Board and Annual Planning Meeting
- Meetings of ARABOSAI Capacity Building Committee and Strategic Planning Committee
- ARABOSAI Strategic Plan consultation meeting and Strategic Plan development Workshop
- ASOSAI Governing Board Meeting
- ASOSAI Capacity Development Committee Meeting
- ASOSAI Task Force for Strategic Management

- Tripartite Meeting with ASOSAI Secretariat and Capacity Development Administrator
- EUROSAT Congress
- Executive Board Meetings of CAROSAI
- Executive Board (CRR) Meeting of CREFIAF
- OLACEFS Governing Board Meeting
- OLACEFS Assembly
- PASAI Governing Board
- PASAI Congress

KNOWLEDGE NETWORKS AND COMMUNITIES OF PRACTICE

The IDI also contributes to the strengthening of INTOSAI regions by creating and maintaining regional pools of resource persons. IDI and KSC had a strong cooperation for the development and maintenance of KSC-IDI Community Portal. In 2017 KSC decided to revamp the portal and the role for maintenance was handed over to KSC Chair. The IDI took on a new role of supporting outreach and advocacy for the use of the portal. As a part of this new role the IDI-KSC met in December 2017 to initiate the development of a paper on 'Fostering Robust Communities of Practice'. The paper will provide guidance on principles and best practices in fostering communities in INTOSAI, and will shape IDI's future work in this area. During 2017, IDI streamlined the communities of practice on its portal by differentiating between 'work space' created for interaction as a part of a programme and longer-term communities of practice. The IDI eLearning portal also hosts several eLearning courses, online tests and communities of practice.

4.2.4 IDI OUTCOME 4: SCALED-UP AND MORE EFFECTIVE SUPPORT TO SAIS

This outcome area in the IDI is mainly achieved through the work done by the [INTOSAI-Donor](#)

Cooperation, whose secretariat is hosted by the IDI. Phase 3 of the INTOSAI-Donor Cooperation started in 2016, guided by a Programme Document for 2016-2018.

| Performance Dashboard: INTOSAI-Donor Cooperation 2017 | | | |
|---|---------------------|------------------|----|
| | Target | Achieved | |
| % of dev. countries benefitting from a SAI capacity development project exceeding USD 0.3 million/2 years | 60% | 39% | ☹️ |
| Support for SAI capacity development | USD 75 million | USD 68.4 million | ☹️ |
| % of dev. countries with a donor coordination group for SAI support reported by SAIs | 50% | 47% | 😐 |
| Paper Coordination of support to SAIs | One paper published | Achieved | 😊 |
| Established mechanisms to enhance access to support: | | | 😊 |
| a. <i>Global Call for Proposals redesign</i> | Launched | Achieved | 😊 |
| b. <i>SAI Capacity Development Fund</i> | Extra contributions | Not Achieved | ☹️ |
| INTOSAI-Donor Cooperation Portal | Launched | Achieved | 😊 |
| Communications Strategy | Implemented | Achieved | 😊 |

In 2017, the Secretariat began rolling out strategies that were developed in 2016. These included new strategies for Global Call for Proposals, Communication, the Database, Results Monitoring and Reporting.

Further achievements of the INTOSAI-Donor Cooperation during 2017 are included in the table below. Regarding the SAI Capacity Development Fund, the non-achievement of the target was due to decision by SECO Switzerland to close the fund, following lack of other donors agreeing to support the fund.

ENHANCED SUPPORT FOR SAI CAPACITY DEVELOPMENT

The Secretariat started putting the new Global Call for Proposals Strategy into action in 2017. The Strategy highlighted changes that the cooperation makes especially related to GCP Tier 1. These changes will (i) allow the SAIs to develop proposals at their own pace and fit easier into the programming cycles of more donors, (ii) benefit from an increased pool of peer-to-peer providers of support, (iii) have access to greater support with concept note development and (iv) benefit from improved coordination amongst providers of support. This is likely to increase the likelihood of matchings.

Both tiers in the Global Call for Proposal Program were launched in 2017. GCP Tier 1 was launched in March 2017 and GCP Tier 2 in October 2017.

Nine SAIs are now a part of the GCP Tier 2 aimed at supporting SAIs from Fragile States, for which donor support has already been established.

In 2017, the Cooperation started phasing out the SAI Capacity Development Fund, which will come to an end when the ongoing projects are completed.

ENHANCED KNOWLEDGE OF SAI DEVELOPMENT

Capacity development support for SAIs should be designed in a way that facilitates performance improvement. The INTOSAI-Donor Cooperation focuses on identifying what works in terms of results and best practices in this area and disseminating this information adequately.

The SAI Capacity Development Database was the main vehicle for fulfilling this objective as well as facilitating analysis of global value of support to

SAIs, enhance coordination and provide information useful for future strategic planning of SAI support.

During 2017, the [database](#) was integrated into the new INTOSAI-Donor Cooperation Portal, a comprehensive platform created to gain a full overview of global SAI capacity development information, increase the visibility of the Cooperation's work and results, and encourage more effective support to SAIs.

As part of the above mentioned, the Cooperation continued in 2017 computing the levels of support to SAIs globally. The annual financial support for SAI capacity development has remained constant at around 68 million from 2016 to 2017, as measured through the SAI Capacity Development Database. There are 492 projects registered in the database, 42 more than in 2016. The percentage of developing countries benefitting from a substantial capacity development initiative (in size or duration) slightly decreased to 39 % in 2017 from 41 % in 2016, reflecting a reduction of support provided to Least Developed Countries.

INCREASED AWARENESS OF THE COOPERATION AND NEEDS OF SAIS

Among the highlights of the communications work during 2017 were:

- Opening of social media accounts – [Facebook](#), [LinkedIn](#) and [Twitter](#), rapidly reaching more than 130 followers each.
- Launch of the [INTOSAI Donor Cooperation Portal](#) providing information in all languages. It contains firstly, full knowledge about the Cooperation; second, country pages for each SAIs with their main details and performance reports. And third, the redeveloped [SAI Capacity development database](#) with its

interactive map and new tools for statistical analysis.

- Publication of the [communications package](#) as a mean to facilitate communication for the Cooperation's members while raising awareness about the importance of working with SAIs.
- Strengthening linkages with SC members to secure support for communicating to the right audiences. The Secretariat started holding virtual and face to face meetings with CBC, INTOSAI Regional Secretariats and providers of supports which has permitted to strengthen partnerships and collaboration.

The above-mentioned activities intended to target key communications objectives such as raise awareness about the value of supporting SAIs and the Cooperation's role and to influence behaviour change towards application of the MoU principles and strengthening capacity building of SAIs.

IDS STRENGTHENED COORDINATION OF SUPPORT

A [Review of Coordination of Support to SAIs](#) was published in 2017 with the intention of influencing SAI and donor behaviour to enhance coordination of support, alignment with country-led reforms and ultimately lead to better performing SAIs in developing countries. Based on evidence, the report identified 13 principles of good practice in coordinating support as well as challenges and how to overcome these.

4.3 PARTNERSHIPS, GLOBAL ADVOCACY AND INFLUENCE

4.3.1 STRATEGIC PARTNERSHIPS

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

Goal 1: Professional Standards Committee

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

In June 2017, IDI, PSC and its subcommittees signed a new terms of reference (TOR) with INTOSAI PSC, FAAS, PAS, CAS and ICS. The TOR builds on the previous TOR and provides a high-level framework for cooperation between the IDI, PSC and its subcommittees for supporting SAIs in ISSAI implementation through IDI's 3i Programme. The TOR identifies, development and maintenance of 3i products, quality assurance, blended learning programme on ISSAIs, application guidance for practical application of ISSAIs, IDI's certification pilot and participation in 3i community portal as potential areas of cooperation. In 2018, the IDI will work together with individual subcommittees to develop action plans for implementation of the TOR.

Through 2017, IDI played an active role in the Forum for INTOSAI Professional Pronouncements (FIPP), where the IDI Director General is a member. Given the considerable work done by the IDI in supporting SAIs in implementing the ISSAIs, IDI deemed it important to be represented in the FIPP to ensure that challenges faced by SAIs on their path towards ISSAI implementation are recognized and understood by INTOSAI's standard setters. One of the initial tasks of the FIPP has been to develop a revised INTOSAI Framework of Professional Pronouncements

(IFPP) to enhance the clarity and credibility of INTOSAI's professional pronouncements, further the use and applicability of the ISSAIs as authoritative standards for public-sector auditing, and provide relevant and practical guidelines for SAIs and public-sector auditors.

Goal 2: Capacity Building Committee

The IDI also continued and expanded its strong partnership with the Capacity Building Committee under INTOSAI Strategic Goal 2 in disseminating CBC guidance and supporting SAIs in implementing them. IDI support to the CBC included the following:

- **CBC Task Force on INTOSAI Auditor Professionalisation:** The IDI has been an active member of this task force. The task force met twice in 2017 and agreed on its work plan.
- **IDI Operational Lead on SAI PMF:** under which the CBC approves the SAI PMF annual work plan, and IDI reports to the CBC on its implementation – see Appendix for detailed SAI PMF report.
- **CBC Workstream on Fragile States:** support to the CBC-IDSC synergy session on fragile states, and development of the discussion paper 'State building in fragile situations – the role of Supreme Audit Institutions and their international partners'.

In addition, the annual CBC and INTOSAI-Donor Steering Committee meetings were held jointly, in Washington D.C. This included a synergy session between the CBC and IDC, the topic of which was Support to SAIs in Fragile Situations.

Goal 3: Knowledge Sharing Committee

Under the Knowledge Sharing Committee, the IDI cooperated with the following KSC working groups

on development of GPGs and delivery of programmes:

- Cooperation with KSC Chair on INTOSAI cross cutting priority 2 – Auditing SDGs programme.
- Cooperation with Working Group on IT Audit – IDI-WGITA IT Audit Guidance
- Cooperation with Working Group on Public Debt for Auditing Lending and Borrowing Frameworks Programme
- Cooperation with Working Group on Environment Audit for IDI-ASOSAI Audit of Disaster Management and Audit of SDGs.
- Cooperation with Working Group on Key National Indicators under Auditing SDGs Programme

IDI's work with the KSC on the KSC-IDI Community Portal is covered under the section 'Knowledge Networks and Communities of Practice', above.

Goal 4: Policy, Finance and Administration Committee

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

The IDI also actively contributes to discussions on implementation and monitoring of the INTOSAI strategic plan. Further, the IDI is a member of the INTOSAI Supervisory Committee on Emerging Issues.

Other Strategic Partnerships

United Nations Department of Economic and Social Affairs (UNDESA): Since 2016 the IDI has established a strong cooperation with the

Division for Public Administration and Development Management at UNDESA. IDI partners with UNDESA for Auditing SDGs programme. As a part of this partnership IDI and UNDESA have co-branded the guidance on auditing preparedness for implementation of SDGs and the eLearning course of auditing preparedness in English. IDI and UNDESA jointly organised 'SAI Leadership and Stakeholder Meeting for Auditing SDGs' in July 2017. The meeting was attended by more than 90 SAI leaders and other key stakeholders. Such meetings are also planned for 2018 and 2019. UNDESA experts on SDGs are centrally involved in the Auditing SDGs programme. IDI and UNDESA plan to co-brand a compendium of audit findings and lessons learned from the audit of preparedness. UNDESA will also partner with the IDI in the development of a MOOC on 'Leave No One Behind'.

International Budget Partnership: In 2017, IDI and IBP discussed potential areas of collaboration especially in stakeholder engagement. During the year, IDI contributed to the IBP initiative "**Unleashing the Potential of Public Audits**" aimed at improved communication of audit recommendations and enhanced engagement between key oversight actors. These objectives tally with the IDI programme on SAIs Engaging with Stakeholders whose objective is greater audit impact through enhanced stakeholder engagement. The IBP further contributed to the development of the training courseware and the guidance for the SES Programme. Discussions are on-going regarding future cooperation and this will be made clearer once the SAIs participating in the SES programme develop their action plans for stakeholder engagement with key stakeholders.

4.3.2 COMMUNICATIONS

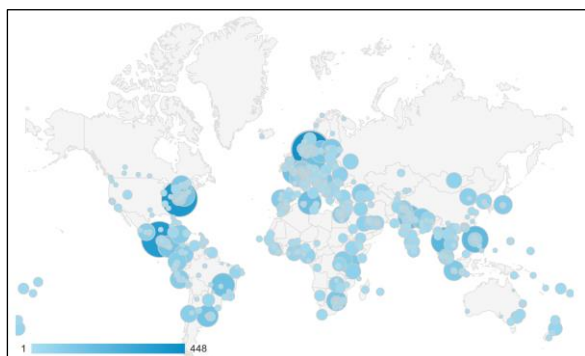
Through 2017, IDI continued its endeavour to maintain support for SAls and promote change through providing transparent and effective communication to stakeholders.

IDI Website

After being developed through 2016, the IDI launched its new website in early 2017. It is available at the same address as before:

www.idi.no.

During 2017, the website received over 122,000 page views from over 15,000 users, with a 52% bounce rate. Geographical user distribution was as follows.



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

development programmes. The users can also access the Communities of Practice on different subjects related to public sector auditing.

The most viewed articles on the IDI website in 2017⁸ were:

- SAI Performance Measurement Framework (SAI PMF) adopted as an official INTOSAI document (published December 2016) – 3,102 hits
- INTOSAI-Donor Cooperation Success Stories – 2,544 hits
- Global SAI Stocktaking Report 2017 (published 29 December 2017) – 1,730 hits

SOCIAL MEDIA

IDI launched its Facebook and YouTube pages in 2016, and created a LinkedIn presence in June 2017. The following records the activity in 2017 (visitors, shares) and position as at the end of 2017 (followers).

| Stats for 2017 / as at end 2017 | Facebook | YouTube | LinkedIn (from June) |
|---------------------------------|----------|---------|----------------------|
| Visitors/Views | 943 | 3947 | 170 |
| Shares | 22 | 136 | 18 |
| Followers | 591 | 30 | 127 |

The following Facebook posts reached the widest audiences during 2017:

- Auditing Preparedness for Implementation of the SDGs
- Enhancing eLearning Capacity Programme
- IDI Newsletter (June 2017)
- Performance and Accountability Report 2016
- SAI Young Leaders Second Screening Workshop

⁸ Figures include views up to 22 February 2018

- The General Auditing Bureau of Saudi Arabia Announces Financial Support for Audit of the SDGs Across Developing Countries

3i Community Portal

The 3i Community Portal launched in 2013 provided a platform for information, interaction, learning and community support for ISSAI Implementation. As the 3i programme moves into phase 2, the 3i Community Portal is being merged into the IDI website, under <http://www.idi.no/en/idi-cpd/3i-programme>.

NEWSLETTERS AND JOURNALS

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

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

ATTENDANCE AND CONTRIBUTIONS AT INTERNATIONAL MEETINGS

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

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

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

REPORTING TO STAKEHOLDERS

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

In addition, IDI provided bespoke programme reports on a number of programmes and initiatives, and to specific donors, as follows:

- INTOSAI-Donor Cooperation: Irish Aid, SECO Switzerland and Austrian Development Agency
- 3i ARABOSAI: USAID
- 3i, SAI Fighting Corruption and SAI Engaging with Stakeholders: Global Affairs Canada
- Auditing Externally Aided projects in Agriculture and Food Security: IFAD
- SAI PMF: INTOSAI CBC and SAI PMF Advisory Group
- Measuring SAI Performance in PASAI: DFAT Australia

4.3.3 MEASURING AND MONITORING SAI PERFORMANCE

INTOSAI Global Survey: During 2017, IDI oversaw the conduct and completion of the triennial INTOSAI Global Survey, which had been designed in late 2016. This was a joint and coordinated INTOSAI effort, administered by IDI. The key partners within INTOSAI were the INTOSAI regions, the INTOSAI Goal Committees, the INTOSAI General Secretariat, the INTOSAI Chair and the Chair of the INTOSAI Strategic Planning Taskforce, and the INTOSAI-Donor Cooperation.

171 SAIs responded to the survey, of which 164 SAIs submitted complete responses and 7 SAIs partially complete responses. This response represents 88% of the 194 INTOSAI members. While the survey responses are treated as confidential, respondents were asked to indicate their willingness to share different sections with partners such as their Regional Organisations. Generally, results have been aggregated to report on performance globally, by INTOSAI region and by country income classifications.

The Global Survey generated a huge volume of data, which has been used as follows:

- Primarily, as input to the Global SAI Stocktaking Report 2017.
- To measure global performance on indicators in the IDI and IDS results frameworks.
- Shared with partners to the survey (e.g. SAI responses shared with their region according to permissions indicated by responding SAIs).

Global SAI Stocktaking Report 2017: During 2017, IDI drafted the 2017 Stocktaking report to assess and report on levels of, and changes in, SAI capacities and performance. It also provides information about additional aspects including SAI profile, audit processes, SAI professionalization and partnership with peers and other providers of support. The purposes of this exercise were to provide information on SAI performance for the monitoring of strategic plans of INTOSAI bodies, and measure progress in SAI capacity development by updating key data from the 2014 Global SAI Stocktaking. In addition, it provides information to various stakeholders such as individual SAIs, INTOSAI regional bodies, and SAIs' capacity building partners on various aspects of SAI capacity and performance. The report was published in

December 2017 in two volumes. The main volume highlights key findings in the areas of SAI Independence, SAI organisational systems and professionalization and SAI capacity development. It also summarises performance of SAIs within each INTOSAI region, and provides comparative information on the INTOSAI regional organisations. The Annex volume provides a statistical annex of key indicators by income and regional classification, and a more detailed presentation and analysis of the data.

In late 2017, the report findings were presented at key INTOSAI meetings including the CBC, the IDSC and the Governing Board, and attracted significant interest. Key findings from the Stocktaking have been reported in chapter 3 'Global SAI Performance' above.

4.4 IDI GOVERNANCE

The following key developments took place in 2017:

IDI BOARD

The IDI Board had two meetings in 2017, 28 March, in Oslo and 8 November, in Vienna.

The vice-Chair of the Board, Ms. Margareta Åberg, sadly passed away in 2017.

Ms. Lara Taylor-Pearce, Auditor General of Sierra Leone, was appointed as the new vice-Chair of the Board.

Ms. Helena Lindberg, from the Swedish National Audit Office, was appointed to the Board to replace Ms. Åberg.

Ms. Francine Giskes, from the Netherlands Court of Audit, left the Board at the end of her term. She was replaced by Ms. Marta Acosta Zuniga, Auditor General of Costa Rica.

Ms. Berit Mørk and Ms. Tora Struve Jarlsby, from the Office of the Auditor General of Norway, both ended their terms in 2017. They will be replaced by Ms. Kristin Amundsen and Ms. Åse Kristin Hemsén as the OAG Norway appointees.

In 2017 the IDI Board approved a complaints framework for the IDI. The framework provides a structure for handling both internal and external complaints within the IDI.

The IDI Board also approved new routines for ensuring travel safety for IDI staff, a new Protocol for Quality Assurance of IDI's Global Public Goods and principles for drafting a new remuneration policy for IDI.

IDI ORGANISATIONAL REVIEW AND RESTRUCTURING

As part of the IDI organisational review started in

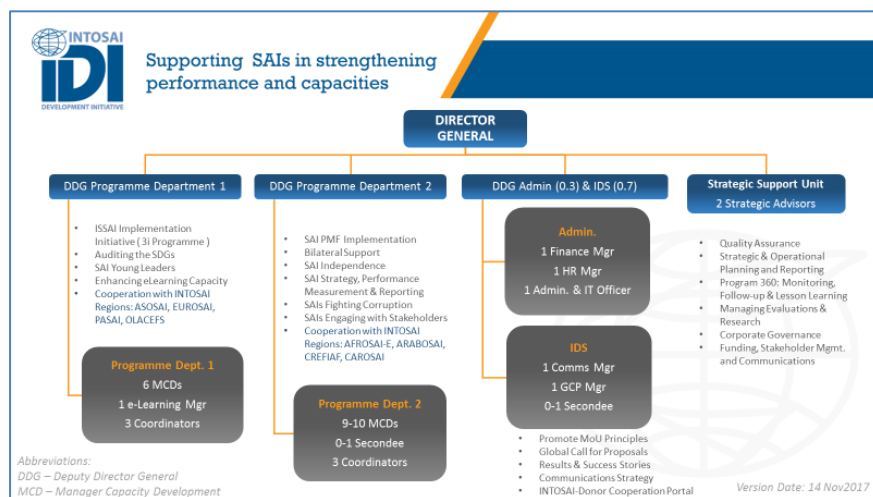
and implemented through the remainder of the year.

The most significant changes were as follows:

- Dividing the programme department into two, reflecting its expanding size and the large span of control for the DDG Programmes.
- Merging the IDS and Admin. departments together, under a single DDG, reflecting the reduced size of IDS following transfer of the SAI PMF function from IDS to IDI programmes.
- Establishing the SAI PMF function as a unit within programme department 2, under a Head of SAI PMF, with additional reporting to the CBC and SAI PMF Advisory Group.
- Creation of a Strategic Support Unit (SSU), formalising its mandate and responsibilities,

and bring together a number of functions previously carried out by individuals reporting directly to the DG.

- Clarification of responsibilities between programme departments, Admin. and SSU, especially on matters such as programme performance and financial reporting, preparing funding proposals, maintaining the corporate risk register, and



2016, the Board decided to review the organizational structure of the IDI due to among other things the change in the responsibility for SAI PMF from 2017 onwards. The broad outlines for the future organizational structure were decided in December 2016. The details were developed during 2017, approved at the 2017 March Board meeting (as shown in figure below),

programme 360.

2017 has therefore been a year of transition for IDI. The above structural changes also impact on how IDI budgets, plans and reports. Consequently, IDI has updated its chart of accounts structure, budget format, operational planning format, and performance and financial reporting to reflect these new structures. While

some changes were implemented in year, some (such as revised chart of accounts) have been made effective from 1 Jan 2018. Further changes resulting from the reorganisation will continue throughout 2018, as detailed in the IDI Operational Plan 2018.

The SAI PMF unit became effective from 1st January with a dedicated head, initially supported by staff from IDS who had worked on development of SAI PMF. By end of May, most of these staff had moved on to other positions within or outside IDI (including on secondment). One new SAI PMF staff member was recruited during 2017, with recruitment processes underway in late 2017 to recruit further staff. Overall, while the SAI PMF unit broadly has the expected numbers of staff, it suffered from turnover of existing, experienced staff, and the challenge of bringing new staff up to speed.

From 1st January, the INTOSAI-Donor Secretariat began to transfer its SAI PMF function to the IDI programme departments, with staff initially working between the two units. A new head of IDS, and a new recruit to a new position, GCP manager, started from June 2017. A new position of communications manager was also created, filled by an existing member of IDS.

The Strategic Support Unit was established in June 2017 with a single staff member, who was initially also handing over the role of Head of the INTOSAI-Donor Secretariat. An initial recruitment exercise to fill the second SSU position was unsuccessful. A second exercise was successful, meaning SSU will be fully staffed from March 2018 onwards. As a result, the SSU has focused on high priority initiatives, and postponed work on other initiatives into 2018.

Going forward, IDI will continue to work on implementation of the new structure in 2018. This will include reviewing internal staff planning and allocation systems, reflecting the need for many staff to work across both programme departments. For example, staff with specific technical skills, language skills and responsibility for liaison with specific regions, while based in one programme department, will support programmes delivered by the other programme department as necessary.

DEVELOPMENT OF IDI STRATEGIC PLAN 2019-23

IDI's current Strategic Plan covers 2014-18, and IDI plans to have a new Strategy drafted for approval at the IDI Board meeting in November 2018. It will also be submitted to the INTOSAI Governing Board for their approval.

Prior to development of the new Strategic Plan, IDI commissioned a Mid-term Review of the Implementation of the Strategic Plan 2014-18. This took place throughout 2017, with draft findings presented to the IDI Board in November. It provides critical input to inform the new Strategic Plan, and is discussed further under 'Reviews and Evaluations', below.

During 2017, IDI developed a 'Plan the Plan' for the Strategy, which was discussed and agreed at the November 2017 IDI Board meeting. The Board also gave initial inputs to the strategic direction of the plan. The new strategy will run 2019-23, ensuring that the subsequent plan can be developed during 2023, thus taking as an input the next INTOSAI Strategic Plan (which will be approved at INCOSAI in late 2022). Future IDI strategic plans will then follow a six-year cycle, so that they always start one year after the INTOSAI strategic plan.

The Plan the Plan sets out a transparent and consultative approach to developing the next strategic plan. It includes an environmental analysis (discussed with the Board in 2017), a stakeholder analysis, stakeholder survey and stakeholder focus groups (all planned for 2018), as well as ongoing consultation with key stakeholders. The work will be led by an IDI Strategic Planning Team, with input and key decisions made by the IDI Board, including setting strategic direction and making strategic choices on what IDI should do, and how it should deliver.

IDI POLICIES AND HANDBOOKS

IDI conducted a review of its remuneration system in 2017. The review concluded with principles for a new remuneration policy, based on, inter alia, an increased focus on performance, a reduction in the use variable pay such as travel compensation and overtime and a continued link to the Norwegian Government's remuneration system, but with local adjustments. A new policy will be presented to the Board for approval in 2018.

The Board approved a complaints framework for IDI. The framework details the mechanisms and procedures for lodging internal and external complaints that concern IDI. The framework clarifies the roles and responsibilities and accountability mechanisms in the organization.

Note: IDI's Protocol for Quality Assurance of IDI's Public Goods has been covered under IDI Outcome 2, Global Public Goods Used by Stakeholders.

Note: IDI's Bilateral Policy has been covered in the above section under IDI Outcome 1, Bilateral and Country Level Support.

EFFICIENCY OF INTERNAL PROCESSES

IDI introduced a new system for submitting travel claims. The system utilizes cloud computing and mobile phone apps and was adopted in September 2017. Feedback from staff has been positive and it has reduced the time spent on submitting travel claims.

IDI staff also conducted a workshop to map out needs for a more comprehensive project management, monitoring and reporting system. An introduction of such a system will be considered in 2018.

IDI GENDER TASK TEAM

The Gender task team met twice in 2017 and worked on a proposal for changes to IDI's gender policies and suggestions for how gender should be incorporated into the IDI's work in the future. This work will be finalized in 2018.

4.5 MONITORING, REVIEWS AND EVALUATIONS

PROGRAMME MONITORING

Throughout 2017, IDI has maintained its programme monitoring system. This entails monitoring at the level of individual programmes through the programme results frameworks, as well as global monitoring of IDI's key outreach figures. This includes the number of SAI staff and others reached, the number of SAI teams and SAIs supported, the number of fragile state SAIs supported, and gender participation rates.

IDI had hoped to establish Programme 360 during 2017. However, due to the delay in staffing the SSU (discussed under Organisational Review and Restructuring above), work on establishing Programme 360 was postponed, and

is expected to start from the second quarter of 2018.

REVIEWS AND EVALUATIONS

Mid-term Assessment of the Implementation of the ISSAI Implementation Initiative (3i) in the Middle East and North Africa (MENA) Region:

This assessment was designed in 2016 in cooperation with USAID, who provided programme financial support. The independent review work was done during late 2016 and early 2017, with a draft report produced in April and a final report in July 2017. The final report was published at <http://www.idi.no/en/about-idi/evaluation-and-reviews> with an IDI Management Response.

The independent reviewer concluded that the programme is largely on track, and that it remains a highly relevant initiative, which has been implemented efficiently and effectively. To strengthen the programme, the reviewer made recommendations around the following themes:

- Measuring and monitoring results
- Clarifying and strengthening IDI's role in the quality review of products produced by SAIs through their participation in the programme
- Facilitating change at the SAI level

IDI finds these to be pertinent recommendations, not just for the 3i programme in ARABOSAI, but across its programme portfolio. Some of the recommendations also resonate with those from the mid-term review of the strategic plan, below.

Mid-term Review of Implementation of the IDI Strategic Plan 2014-18: To review progress on implementation of the strategic plan, and inform development of IDI's next Strategic Plan, IDI finalised Terms of Reference for this

independent review in April 2017. A first draft report was received 1 November and second draft 18 December. The report was finalised 16 January 2018, along with an IDI Management response, ready for publication.

The review examined all aspects of implementation of the IDI strategic plan, excluding the INTOSAI-Donor Secretariat which had been subject to a separate independent evaluation in 2015. It especially focused on the logic of IDI's results framework, achievement of the expected IDI outcomes, and delivery of programmes according to the IDI service delivery model. It examined in detail the "Bilateral Support" program, the "Audit of Externally Funded Projects in Agriculture and Food Security Sector" program, the "3i Program", and the "CBC Support Program", but also looked in less detail at the remainder of IDI's programme portfolio.

The review concluded that *"the IDI has implemented most of the strategies and actions established in the Strategic Plan. The review team's mid-term review shows that the IDI has implemented a majority of its strategies and actions established for 2014 to 2017. In addition, the evidence shows that SAIs have made progress during the period towards ISSAI compliance as independent and accountable institutions."* The review also made useful and pertinent recommendations that will enable IDI to strengthen its results framework, strengthen the linkage between programme results and IDI's global objectives, and improve its results monitoring. In addition, it provided insights useful for ensuring the IDI service delivery model if fully implemented, improving the planning and allocation of staff time, and making Global Public Goods more easily accessible to stakeholders.

Evaluation of the IDI-WGPD Programme on the Audit of Sovereign Lending and Borrowing Frameworks (ALBF): IDI developed Terms of Reference for a final programme evaluation of its ALBF programme, and invited tenders in December 2017. The evaluation is due for completion and submission to the Norwegian Ministry of Foreign Affairs by the end of April 2018.

4.6 RESOURCING OF THE IDI

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

In 2017, the IDI brought forward NOK 26,6 million from 2016 and had gross receipts of funding amounting to NOK 51 million⁹. This included core funding from the Norwegian Parliament through the OAG Norway, funding for the INTOSAI-Donor Secretariat as well as capacity development programmes. IDI's total available funding in 2017 was 77,7 million, which is the sum of funds brought forward, gross receipts and interest earned on funds held in 2016. Of this NOK 5,3 million was available for the INTOSAI-Donor Secretariat, including 325 000 NOK that Irish Aid agreed to bring forward from 2016. The major funding sources are shown in the table below:

| Funding Source | Funds Available (NOK) |
|----------------|-----------------------|
| OAG Norway | 28 320 440 |
| SIDA, Sweden | 11 832 251 |
| GAC (Canada) | 20 030 760 |

⁹ All funds received are recorded as liabilities to the donors and revenue is only recognized in the accounts when they can be used to settle project expenditure.

| | |
|------------------------------------|--------------------------------|
| MFA Norway for South Sudan | 1 000 000 |
| General Audit Bureau, Saudi Arabia | 960 639 |
| US AID | 533 426 |
| Zambia | 357 853 |
| MFA Estonia | 289 245 |
| IFAD | 434 574 |
| INTOSAI | 702 815 |
| DFAT, Australia | 1 059 040 |
| Hungarian State Treasury | 3 389 834 |
| MFA, Finland | 1 827 729 |
| MFA, France | 395 055 |
| State Audit Bureau, Kuwait | 164 094 |
| MFA, Norway for ALBF | 1 039 561 |
| Sum Admin and Programme | 72 339 316 |
| ADA Austria | 937 126 |
| Irish Aid | 2 768 449 |
| SECO Switzerland | 1 669 860 |
| Sum IDS | 5 377 972 |
| Total IDI | 77 717 181¹⁰ |

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

During the year, **earmarked funds** for specific programmes were received from the following organisations:

¹⁰ The sums in the table also include the interest figures, which have not been presented separately as they are not material.

- Global Affairs Canada: For ISSAI implementation, SAls Fighting Corruption and SAls Engaging with Stakeholders
- USAID: For support to programme participation by ARABOSAI members
- SAI Saudi Arabia: For Audit of Sustainable Development Goals
- Ministry of Foreign Affairs Norway: For Bilateral support to South Sudan and Audit of Lending and Borrowing Frameworks Programme
- IFAD: For Audit of Externally Funded Projects in Agriculture and Food
- DFATD Australia: Support to the SAI PMF programme in the PASAI-region
- Hungary: SAls fighting corruption
- Ministry for Foreign Affairs France: SAI Independence programme in CREFIAF region
- SAI Zambia: Funding for a staff member in IDI

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

During 2017, the following new funding initiatives were agreed:

- MFA Norway: Support for bilateral support to the SAI of South Sudan
- General Audit Bureau, Saudi-Arabia: Support for the Audit of Sustainable Development Goals Programme
- MFA Estonia: Basket funding

IN-KIND CONTRIBUTIONS

In 2017, the IDI continued to receive substantial in-kind contributions from SAls, INTOSAI regions,

INTOSAI Committees and Working Groups by way of provision of resource persons; paid seconded staff from the SAls of Norway and Zambia; and hosting of IDI events with administrative and logistics support. While IDI does not attempt to calculate the value of all in-kind support received, previous calculations have shown in-kind support to be 25-40% of the cost of delivering specific programmes.

| In-kind contributions 2017 |
|---|
| Resource Persons |
| Argentina, Australia, Bahrain, Bangladesh, Belize, Benin, Bhutan, Brazil, Burkina Faso, Burundi, Cameroon, Canada, Cayman Islands, Chile, Colombia, Cook Islands, Costa Rica, Djibouti, Dominican Republic, Ecuador, Egypt, Gabon, Gambia, Georgia, Guam, Hungary, India, Indonesia, Iraq, Jamaica, Japan, Jordan, Kenya, Kuwait, Lithuania, Macedonia, Malawi, Malaysia, Maldives, Marshall Islands, Micronesia, Morocco, Namibia, Nepal, Norway, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, PASAI Secretariat, Peru, Philippines, Portugal, Rwanda, St. Lucia, Samoa, Saudi Arabia, Senegal, Sierra Leone, South Africa, Sudan, Sweden, Tanzania, Thailand, Tonga, Tunisia, Uganda, UNDESA, Uruguay, USA and Zambia. |
| Secondments to IDI (Fully funded) |
| SAls of Norway (Jan-Nov) and Zambia (Jan-May) |
| Hosting of IDI Events |
| Afghanistan, AFROSAI-E Secretariat, Brazil, Cambodia, Colombia, Cote d'Ivoire, Ethiopia, Gambia, Fiji, Georgia, Guam, Hungary, India, Jamaica, Jordan, Kenya, Kuwait, Marshall Islands, Mongolia, Morocco, Myanmar, Namibia, Oman, PASAI Secretariat, Peru, Philippines, Portugal, Rwanda, Saudi Arabia, South Africa, Tanzania, Thailand, Tunisia, UNDESA, USA and Uruguay. |

STAFF LEVELS, VACANCIES, SICKNESS AND GENDER BALANCE

2017 saw the departure of 6 members of staff and the recruitment of 6 new employees. At the end of 2017 IDI had six vacant positions. In addition, two staff were scheduled to depart IDI

in January 2018. Of the total eight positions set to be vacant, four positions had already been offered to candidates to start by 1st April, and four further positions were in the recruitment process.

IDI Staff Levels 31.12.17

| Department | Full Time Equivalents | Vacancies | Vacancy Rate |
|---------------|-----------------------|-----------|--------------|
| Mgmt. Team | 4 | 0 | 0% |
| Admin. | 3 | 0 | 0% |
| Prog. Dept. 1 | 7 | 3 | 30% |
| Prog. Dept. 2 | 9.8 | 2 | 17% |
| IDS | 2 | 0 | 0% |
| SSU | 1 | 1 | 50% |
| Total | 26,8 | 6 | 18% |

In addition, IDI is currently considering the creation of four new positions, some of which are dependent on additional, earmarked donor funding which is currently under discussion. These positions are not yet confirmed, and hence are excluded from the above analysis.

The total number of employees at the end of 2017 was 27. Among IDI's management the gender balance is 3 men to 1 woman and among IDI staff the balance is 12 women to 11 men. One position in the management team was filled during 2017, unfortunately there were no female applicants for this position.

The Gender balance in the IDI Board was 7 women to 3 men, which is off the target of at least 40% representation of each gender.

Absence due to illness in 2017 was 0,87% of the total person-years in IDI, a decrease from 2,3% in 2016. There were no instances of staff on long term sick leave.

IDI HEALTH, SAFETY AND ENVIRONMENT

IDI's working environment is regarded as satisfactory. The IDI is co-located with the Office of the Auditor General of Norway. IDI continued work with routines to ensure good conditions regarding safety, security, health and quality of the environment at the workplace in 2017.

No work-related personal injuries or accidents were reported in 2017. The IDI increasingly considers environmental issues when planning and executing all activities and a number of initiatives have continued to be implemented in 2017, including increased use of videoconferencing, e-learning and improved waste management routines.

The work of the IDI entails travel by participants to attend capacity development events at locations that are close to the participants' countries, which entails that only IDI staff will have long travels. The IDI also primarily uses resource persons from the INTOSAI regions of the participating countries. The IDI has also launched its own eLearning portal and included eLearning components in most of the programmes. In addition, the IDI, in 2017 IDI has purchased carbon offsets for air travel and received a certificate from HRG, our travel agent, for this practice.

IDI EXPENDITURE

In 2017 the IDI's total expenditure amounted to NOK 60,1 million. This included expenses on capacity development programmes, staff costs, administration overheads and the INTOSAI-Donor Secretariat.

The table below summarises IDI expenditure for 2017.

Cost

| | |
|----------------------------|--------------------------------|
| Staff | 22 828 380 |
| Overhead | 8 302 955 |
| Programmes | 27 960 578 |
| IDS non-staff program cost | 1 012 091 |
| Total | 60 104 004¹¹ |

IDI FINANCIAL POSITION

| IDI Total | |
|--------------------------|-------------------|
| Reserves Brought Forward | 26 631 149 |
| Total Income | 51 007 678 |
| Interest for expenditure | 78 354 |
| Total Available Funding | 77 717 181 |
| Total Expenditure | 60 104 003 |
| Surplus | 17 612 655 |
| Interest liability | 16 311 |
| Carry Forward | 17 628 966 |

A large portion of the carry forward consists of several long-term funding agreements where payments have been made for multiple years. These are held as liabilities to the donor until they can be matched with expenditure that is within the agreement. At end of 2017 the largest balances are held with Canada (9 809 914), Hungary (2 481 086) and Finland (1 163 829).

IDI also holds a portion of the carry forward (liabilities to INTOSAI, Kuwait and previous funding from Saudi Arabia) as unrestricted reserves as a buffer to avoid risk to liquidity. This amounts to 995 473.

¹¹ This figure is the total operating expenditure of IDI adjusted for financial income/loss. Total operating expenditure in the financial statements is 60 104 398

IDI BUDGET ANALYSIS

| | Budget | Actuals | Variance | % | |
|--|-------------------|-------------------|------------------|-------|---|
| Secretariat/Admin. | | | | | |
| Staff Costs | 2 133 353 | 2 392 828 | 259 475 | 12 % | Increase in staffing with establishment of Strategic Support Unit |
| Other Costs | 2 313 280 | 2 770 822 | 457 542 | 20 % | Increased costs - travel, consultancy support and IT investments |
| Sub-Total Secretariat/Admin. | 4 446 633 | 5 163 650 | 717 017 | | |
| PROGRAMME DEPARTMENTS | | | | | |
| Staff Costs | 18 425 650 | 17 988 858 | -436 792 | -2 % | |
| Other Costs | 4 963 110 | 4 623 484 | - 339 626 | -7 % | |
| Sub-Total Programme Departments | 23 388 760 | 22 612 341 | - 776 419 | | |
| PROGRAMMES | | | | | |
| Auditing of Lending and Borrowing Frameworks | 1 524 622 | 1 304 428 | -220 194 | -14 % | Translation of guidance and evaluation moved to 2018 |
| IDI CBC Support | 615 245 | 560 343 | -54 902 | -9 % | Accommodation costs in PASAI lower than estimated |
| 3i Programme Phase I | 1 230 704 | 1 155 335 | -75 369 | -6 % | Accommodation and conferencing costs for ARABOSAI QA workshop lower than estimated. Number of days reduced. |
| 3i Programme Phase II | 2 180 605 | 2 421 049 | 240 444 | 11 % | Travel costs for QA workshop in Georgia above estimate. |
| Audit of Externally Aided Projects in Agricultural and Food Security | 1 154 763 | 1 024 841 | -129 922 | -11 % | QA workshop moved to 2018 |
| Enhancing eLearning Capacity | 1 716 370 | 1 489 996 | -226 374 | -13 % | Savings in hotel costs and lower number of participants in one project |
| SAI Fighting Corruption | 2 478 537 | 2 275 206 | -203 331 | -8 % | |
| SAI Engaging with Stakeholders | 4 604 487 | 4 183 425 | -421 062 | -9 % | Lower number of participants than estimated in some workshops. |
| SAI Young Leaders | 1 507 159 | 1 104 116 | - 403 043 | -27 % | Two stage SYL selection process introduced, and consequently first SYL workshop moved to 2018 |
| Strategy, Performance Measurement and Reporting (SPMR) | 90 000 | 107 634 | 17 634 | 20 % | Two workshops instead of one to finalize the draft handbooks. |

| | Budget | Actuals | Variance | % | |
|---|-------------------|-------------------|-------------------|--------------|---|
| SAI Independence | 719 944 | 287 906 | -432 038 | -60 % | Fewer onsite visits to Suriname and Gabon than budgeted |
| Auditing Sustainable Development Goals (SDGs) | 4 074 199 | 3 959 983 | -114 216 | -3 % | |
| Support for Strengthening of INTOSAI Regions, Networks & Communities | 224 808 | 168 204 | -56 604 | -25 % | None of participating regions requested/needed financial support |
| Bilateral Programmes | 2 077 411 | 1 772 936 | -304 475 | -15 % | Some delays in activities in the cooperation with South Sudan |
| Salaries for Regional staff | 2 109 037 | 1 933 967 | -175 070 | -8 % | |
| SAI PMF | 4 662 532 | 4 061 074 | -601 458 | -13 % | SAI PMF Facilitation programme in ARABOSAI was postponed and was replaced with one basic training course |
| Other programme costs* | - | 150 134 | 150 135 | - | Consists of a salary split of one DDG's salary for the first month (since discontinued) and various non-material balances from 2016 |
| Sub-Total Programmes | 30 970 423 | 27 960 578 | -3 009 844 | -10 % | |
| INTOSAI-Donor Secretariat | | | | | |
| Admin Staff Cost | 733 830 | 619 271 | -114 559 | -16 % | IDS is a smaller in proportion to IDI's total staff complement. Therefore, allocated admin staff costs reduced |
| Overhead | 651 900 | 908 649 | 256 749 | 39 % | Due to expenses with regional employees. In addition, IDI increased "Other Costs" – see above |
| Sub-Total IDS Admin | 1 385 730 | 1 527 920 | 142 190 | 10 % | |
| Programme Staff Cost | 2 713 735 | 1 827 423 | - 886 312 | -33 % | Fewer FTEs than budgeted. Secretariat resources were utilized in the transition of the SAI PMF unit out of the Secretariat in the first 6 months (charged to programme). The head of the Secretariat reduced to a 70% position and the secondment to OAGN of one staff member (charged to secretariat/admin). |
| 1. Strategic Reviews | - | - | - | | |
| 2. Funding Mechanisms | 584 000 | 304 190 | - 279 810 | -48 % | Cost saving by organizing kick-off event with in-kind contribution from AFROSAI/SAI Namibia. Tier 1 not prioritized and Tier 2 direct interventions delayed to 2018. |

| | Budget | Actuals | Variance | % | |
|---|-------------------|-------------------|--------------------|--------------|--|
| 3. Research, Guidance and Training | 177 000 | 244 967 | 67 967 | 38 % | Decision to use two case studies in the research. Resulted in additional travel to Uganda not originally budgeted for. Consultant fee was 20,000 NOK above budget. |
| 4. Outreach and Communications | 271 000 | 226 788 | - 44 212 | -16 % | Communications material was shared at international events with the support of IDI, so no IDS staff have not had travel costs associated with this. |
| 5. Data Collection and Management | 146 420 | 154 152 | 7 732 | 5 % | |
| 6. SAI PMF (transferred to CBC/IDI) | - | | - | | |
| 7. Governance and Programme Management | 46 800 | 81 994 | 35 194 | 75 % | Overspend is due to costs associated with former head of secretariat travelling to Oslo and more expensive travel costs than foreseen at the SC meeting. |
| 8. Monitoring and Evaluation | - | | | | |
| Total IDS Programme | 3 938 955 | 2 839 514 | - 1 099 441 | -28 % | |
| Sub-Total IDS | 5 324 685 | 4 367 434 | - 957 251 | -18 % | |
| Total IDI | 64 130 501 | 60 104 003 | -4 026 496 | -6 % | |

5. LESSONS LEARNED



5. LESSONS LEARNED

The IDI captures lessons learned from its programmes. The following provides a structured synthesis of the lessons learned during 2017. These are additional to key lessons learned from independent reviews and evaluations, which are reported in section 4.5 above, and published. Specific lessons learned from different programmes are presented in the detailed programme reports in the appendix.

Partnerships

Involvement of INTOSAI Regions and Regional Experts: Involvement of the Regional Secretariat and Regional experts is critical in ensuring the success of any institutional strengthening initiative at the SAI level.

Involvement of INTOSAI Regions: For the preparation of regional SAI PMF implementation plans, the dialogue and cooperation with the INTOSAI regions are fundamental. A key finding from 2017 is that this process requires significantly more efforts, both in terms of communication and in terms of support than anticipated. Cooperation with regions has entered a crucial phase in 2018, and is a key point of attention for the SAI PMF unit.

Involvement of experts from the region in resource teams: Programmes may be delivered in all INTOSAI Regions, and some regions have a completely different perspective when it comes to stakeholder engagement. It was necessary to have a resource team that is inclusive of a regional perspective. This will help in ensuring that the guides and training courseware include the different SAI models' perspectives.

Tailoring Regional Strategies: Take-up of SAI PMF varies significantly across regions, despite similar level of IDI engagement. Five years after the launch of the SAI PMF pilot phase, monitoring data shows that despite similar number of training courses provided in certain regions, the number of SAI PMF assessments can be very different. Cultural differences in the attitude towards performance measurement, level of communication and engagement with the INTOSAI region, donor involvement, as well as language issues are among the explanatory factors thereof. The response towards ensuring more equal take up of SAI PMF requires a targeted and differentiated approach. This is reflected in the SAI PMF regional implementation plans that will be a key part of the 2018 work plan.

Involvement of Cooperating Partners: The involvement of the cooperating partner in the planning and delivery of the programme helped in strengthening the partner's understanding of the audit standards and the type of audits done by SAIs, and led the partner to bring their own audit guidance (which they ask SAI's to apply when auditing their programmes) into line with the ISSAIs.

Commitment of SAI Leadership

Involvement of SAI Heads: SAI Heads' involvement in planning programme deliverables helped in SAI teams keeping their commitments, and made it easier for the IDI to find hosts for the various interventions and to source resource persons.

Commitment of SAI leadership: SAls in very challenging situations can produce tangible outputs provided top leadership is committed to do so.

Understanding commitment of SAI leadership: Due to specific nature of institutional capacity building interventions and the need to thoroughly engage with internal and external stakeholders, the commitment of the SAI leadership is key and should be assessed more effectively in the case of any future intervention.

Programme Delivery

Performance Audit methodology: Many SAI teams struggle with both the performance audit methodology and the audit model. There is a need to provide more input on performance audit methodology. SAI teams also need more illustrations on different aspects of the audit model and audit process. The IDI is considering including a separate module on performance auditing starting with the rollout in CREFIAF. SAI teams will be provided illustrative questions on concepts like inclusiveness etc.

Scalability of eLearning approaches: While mentor led eLearning has many advantages, it is difficult to find mentors with necessary experience and expertise for long durations, as SAI in kind contribution. Mentor led training can only be conducted in a certain timeframe and for a limited number of participants. To address these issues the IDI is exploring MOOCs based on interaction between pre-programmed content and participants. This solution is expected to provide large outreach and universal, anytime access to IDI learning. This will not replace mentor led training, but rather be an addition in the IDI portfolio of eLearning services.

Competency-based certification: Using competency based certification model has enabled IDI to certify candidates on an objective basis using an evaluation framework. During this piloting, IDI found that it is challenging to assess all elements for the competency framework, especially personal attributes. The competency based certification process was also resource intensive and time consuming. While there was an independent review of the evaluation process, in light of the evaluation framework, there was no provision for an independent quality review or governance mechanism for design and development of the learning programme. There is a need to define a mechanism for assuring the quality of learning programmes. The competency based certification programmes currently do not provide for selection of candidates in the learning programme. Since IDI certification is not based on evaluation alone, it may be valuable to include selection before the start of a certification programme. Based on feedback received from mentors there is need to provide more opportunities of practice to consolidate and apply learning.

Using auditor certification as an incentive mechanism: Linking ISSAI facilitator certification to completion of iCATs by SAls led to a higher rate of completion in ARABOSAI and CREFIAF. Using certification as an incentive for SAI level action can be tried in other programmes as well.

Candidate Selection Process: Changing programme implementation strategy to strengthen the selection process enabled selection of suitable candidates with a focus on both the candidate and the change management strategy.

SAI Strategic Planning Tools: The SAI strategic management framework and the regional strategic management are very useful tools when it comes to providing support in strategic planning and management because they provide a holistic approach. However, there is a need to adopt a flexible approach when it comes to the delivery of support because SAIs and regions differ in terms of needs.

Cooperative Audits

Effectiveness of Cooperative Audit model: IDI's cooperative audit model worked well as a capacity development support tool for ISSAI implementation at SAI level, both in terms of completion of ISSAI based audits and dissemination of 3i products to SAI teams.

IDI Cooperative Audit Model: After piloting two different approaches to cooperative audit support, the IDI found the ASOSAI approach of face to face audit planning meetings more suitable as it provided a finite timeframe to the audit planning phase.

SAIs engaging with stakeholders in Cooperative Audits: Many SAI teams do not provide for multi stakeholder involvement in their audit plans. Interaction with stakeholders has been organised for SAI leadership and SAI teams. SAI teams given training in stakeholder mapping and RACI analysis. SAI teams invited to IDI's webinar interactions with stakeholders. SAI audit plans reviewed to provide feedback on the need to include stakeholder engagement throughout the audit process.

Quality Assurance of Cooperative Audits: The IDI QA tool and guidance currently works well in providing support to SAIs in setting up QA or conducting QA at SAI level. The tool and the guidance will need to be adapted to suit its usage

for conducting quality assurance as a part of a cooperative audit. IDI will also need to determine the process to be followed to ensure the robustness, independence, quality and communication of results of such QAs.

Mobilising and Developing Appropriate Expertise

Training Mentors and Facilitators: More efforts should go into preparing resource persons to facilitate SAI PMF training courses. The current approach is to provide presentation notes and have a short meeting prior to the training to discuss any questions. This has resulted in resource persons not being sufficiently comfortable with the training material. The approach for preparing resource persons will change as of 2018, also in light of efforts to develop a stronger pool of regional SAI PMF experts.

Mentor Training: Addition of mentor training component worked well during 2017. There is a need to further add to the mentor training provided.

Training eLearning Mentors: As the subject matter of eLearning is new to many resource persons in the SAI community, it is necessary to include mentor training interventions, where the mentors can be trained on the eLearning platform and design and development concepts in an eLearning environment.

Balancing competencies of resource persons: In case of technical subjects like anticorruption, it is important to have a suitable mix of resource persons with competency in the subject matter (anticorruption and some specific goals) and methodology (ISSAI based performance audit).

Use of experts from outside INTOSAI: The use of external public debt management experts with a UN and World Bank background, in addition to experts from the INTOSAI community, worked well. The external experts were able to provide good insights into the subject matter of public debt management.

Access to appropriate expertise: Certain programmes could benefit from the involvement of actors from outside the SAI community, e.g. as leadership, strategic management and change management are topics common to all sectors. Also, finding knowledgeable resource persons or experts in specific languages can be a challenge, particularly when the language is not an official INTOSAI language.

Developing Resource Pools to Meet Future Demand: Planning should explicitly consider interdependencies between the various activities. In 2017, a lot of efforts went into promoting the SAI PMF tool, delivering training, preparing guidance etc. This contributed to a comparatively high number of assessments finalised, and in a high number of requests for independent review. As the SAI PMF unit is responsible for ensuring the independent review function, more attention should be paid at the planning stage with regard to developing appropriate capacity given anticipated needs. With a limited number of people able to do an independent review, there have been delays in the process. For 2018, the SAI PMF unit plans to focus its efforts on developing a new cadre of independent reviewers and pools of regional SAI PMF experts.

Mobilising support to meet SAI-level needs: Many SYL participants expect technical support in the subject matter area of their change strategy. IDI has not planned for such support. IDI

should consider this need if we want to see successful implementation of a change strategy. The IDI currently does not have the human resources to provide such support, and requires an approach to meet these needs where feasible.

Advocacy

Advocacy and Awareness Raising: Emphasis on advocacy and awareness raising worked well in specific programmes during 2017.

Turning Advocacy into Action: IDI has been instrumental in advocating for SAI independence and putting the issue on the agenda, both at the country level and at the global level. However, more work is required to move from identifying challenges and advocating, to effectively tackling SAI independence. Advocacy efforts also need to be recognised within IDI's new strategic plan and results frameworks.

SAI-Level Support

Understanding Country Context: For country-level institutional capacity building interventions, it is critical to understand the country context through a thorough assessment of the political environment, the PFM landscape and identify a space for reform, if any. This will assist in identifying key partners to work with and will have an impact on the likelihood of success of the support.

Communication and Relationship Building Critical for Country-level Support: Smooth communication and coordination can be established despite distance based support. Lack of presence on a daily basis can and must be compensated by frequent phone/online calls, as well as prioritizing relationship building activities in meetings and workshops. It is also critical to

enable regular contact between advisors and team leaders in partner SAIs

Tailor-made Support: Global tools introduced at SAI-level must be considered critically and training courses must be contextualized to local need and capacity.

SAI level support within IDI programmes: Providing SAI level ISSAI implementation support has enabled the IDI to facilitate outcomes at SAI level and this approach may lead to greater sustainability in the future. However, such support is highly resource intensive and the IDI needs to consider how to mobilise the right resources to provide such support. Depending on IDI staff alone will not be feasible. Besides technical skills, supporting SAI level ISSAI implementation also requires competencies in change management and advocacy. At the SAI level, staff have found it difficult to carry out such work in addition to their regular audit work. The level of input and competence required to conduct a pilot audit needs to be realistic. Some SAI staff faced difficulties in conducting a pilot audit based on one training.

In weak SAIs, all activities are on opportunity to build capacity: Even support to organize events can help a lot and enable SAIs in challenging environments such as in Somalia and South Sudan to arrange important events on their own.

Programme Planning

Discontinuing the practice of encouraging specific audits: As a sustainability measure the IDI previously encouraged SAIs to continue using the audit methodology and conducting audits on the topic of an IDI programme on a regular basis.

Instead of encouraging SAIs to have certain audit topics in their audit portfolio on a regular basis, a better sustainability measure would be to encourage SAIs to have a robust audit planning mechanism, where the SAI develops its annual audit plan by taking into consideration its mandate, national priorities, selection criteria and available resources.

Setting Targets: Targets in terms of outputs and outcomes should be planned in a more realistic manner to reflect the actual capacity of SAIs to participate and to meet their commitments.

Planning Programme Delivery: Turnover and continuity of staff has been a concern during 2017. IDI needs to focus its work into manageable workstreams each of a minimum size, to reduce its vulnerability to staff turnover. Planning could usefully include indicative allocation of time needed in relation to various activities.

Sequencing programme delivery: For programmes comprised of several components, there is a need to plan the implementation of the different components in an appropriately sequenced manner to consider the availability of resources to implement, and the absorption capacity of SAIs. Also need to coordinate the development of Global Public Goods with the schedule of implementation in regions which are using a different language than the one in which the GPG was originally developed.

Planning for GPG Consultations: Need to provide for adequate time for drafting Global Public Goods, consultation with stakeholders and finalisation.

6. CORPORATE RISKS CONTROL MEASURES



6. CORPORATE RISKS AND CONTROL MEASURES

IDI has maintained a Corporate Risk Register since 2014. IDI's risk management approach entails that the IDI Board should review and approve changes to the risk register at its six-monthly Board meetings, to ensure all significant risks are identified and effectively managed. In doing so, the Board accepts the residual risks and the control measures put in place.

In October 2017, IDI significantly updated its corporate risk register, to align development risks with the risks to achievement of IDI's mission and vision, as articulated in the IDI Strategic Plan 2014-18.

- **Mission:** Support Supreme Audit Institutions in developing countries, in their efforts to sustainably enhance performance, independence and professionalism.
- **Vision:** Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the benefit of citizens

This update drew on IDI's work to examine risks to achievement of its vision and mission, informed partly by the results of the 2017 Global SAI Stocktaking report.

The risk register is now consistent with IDI's strategic plan results framework. It therefore specifically includes the risks that successful IDI programmes may not lead to sustainable performance improvement in SAIs, and also that SAI performance improvement may not lead to improvements in public sector governance and service delivery for the benefits of citizens.

Risks are classified into four areas: developmental risk; operational risk; reputational risk; and natural risk.

Risks are measured on two dimensions: impact (the severity of the event should it occur) and likelihood (the probability an event may occur within an IDI strategic planning period). Both dimensions are assessed on the scale of high, moderate, low.

The risk register provides for four options for responding to risks.

- **Tolerate:** accept the risk with no further controls (most likely as controls are beyond the capacity of IDI or are prohibitively expensive)
- **Treat:** apply control measures to reduce/mitigate the risk (in this case, the nature and strength of the control measure is indicated in the following column)
- **Transfer:** shift the risk to another body (i.e. insure against the risk)
- **Terminate:** remove the risk by ending the activity which gives rise to the risk

In the IDI risk register, the majority of risks are treated through the application of control measures, including the selection, design and implementation of IDI programmes.

The residual risk, after applying the risk response including control measure, is indicated in the final column of the risk register. Changes from the residual risk rating in the previously approved risk register is indicated with an arrow and the residual risk is also colour coded: high – red /

moderate – amber / low – green. Changes to the risk register are discussed by the Board at each Board meeting.

Due to the nature of some of the risks in the risk register, it is maintained as a confidential

document of the IDI Board. The risks pertaining to successful implementation of the IDI strategic plan are considered by the Board in the discussions on development of the next IDI Strategic Plan 2019-23.

ANNEXES



Annexe 1: Participating SAIs in 2017

| No | SAI | INTOSAI Member | INTOSAI Region | DAC Classif. (2017) | ODA Eligible | Fragile states and economies 2017 | 1. 3i Programme Phases I and II | 2. Audit of Lending and Borrowing Frameworks | 3. Support to CBC | 4. Audit of Externally Aided Projects in Agricultural and Food Security | 5. Enhancing eLearning Programme | 6. SAI Engaging with Stakeholders | 7. SAI Fighting Corruption | 8. SAI Young Leaders | 9. SAI Strategy, Performance Measurement and Reporting | 10. Auditing of SDGs | 11. SAI Indep. | 12. Bilateral | 13. SAI PMF |
|----|---------------------|----------------|----------------|---------------------|--------------|-----------------------------------|---------------------------------|--|-------------------|---|----------------------------------|-----------------------------------|----------------------------|----------------------|--|----------------------|----------------|---------------|-------------|
| 1 | Afghanistan | Yes | ASOSAI | LDC | Yes | Yes | N | N | Y | N | N | Y | Y | N | N | Y | N | Y | N |
| 2 | Albania | Yes | EUROSAI | UMI | Yes | | N | N | N | N | Y | N | Y | N | N | N | N | N | Y |
| 3 | Algeria | Yes | ARABOSAI | UMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | Y |
| 4 | Anguilla | No | CAROSAI | HI | No | | N | N | N | N | N | Y | N | N | N | N | N | N | N |
| 5 | Antigua and Barbuda | Yes | CAROSAI | UMI | Yes | | N | N | N | N | N | Y | N | N | N | N | N | N | N |
| 6 | Argentina | Yes | OLACEFS | UMI | Yes | | N | Y | N | N | Y | N | N | Y | N | Y | N | N | N |
| 7 | Armenia | Yes | EUROSAI | LMI | Yes | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 8 | Austria | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 9 | Azerbaijan | Yes | EUROSAI | UMI | Yes | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 10 | Bangladesh | Yes | ASOSAI | LDC | Yes | | Y | Y | N | N | Y | N | N | N | N | Y | N | N | N |
| 11 | Belize | Yes | CAROSAI | UMI | Yes | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 12 | Bhutan | Yes | ASOSAI | LDC | Yes | | Y | Y | Y | N | Y | Y | N | Y | N | Y | N | N | Y |
| 13 | Bolivia | Yes | OLACEFS | LMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 14 | Botswana | Yes | AFROSAI-E | UMI | Yes | | N | Y | N | N | N | Y | N | Y | N | Y | N | N | Y |
| 15 | Brazil | Yes | OLACEFS | UMI | Yes | | Y | Y | N | N | Y | N | N | N | N | Y | N | N | N |
| 16 | Brunei Darussalam | Yes | ASOSAI | HI | No | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 17 | Cambodia | Yes | ASOSAI | LDC | Yes | | N | N | N | N | Y | Y | N | N | N | Y | N | N | N |
| 18 | Cameroon | Yes | CREFAF | LMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | Y |
| 19 | Canada | Yes | None | HI | No | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 20 | Cape Verde | Yes | CREFAF | LMI | Yes | | N | N | N | N | N | N | N | Y | N | N | N | N | N |
| 21 | Cayman Islands | No | CAROSAI | HI | No | | Y | N | N | N | Y | N | Y | N | N | N | N | N | N |
| 22 | Chile | Yes | OLACEFS | UMI | Yes | | Y | N | N | N | Y | N | N | N | N | Y | N | N | N |

| No | SAI | INTOSAI Member | INTOSAI Region | DAC Classif. (2017) | ODA Eligible | Fragile states and economies 2017 | 1. 3i Programme Phases I and II | 2. Audit of Lending and Borrowing Frameworks | 3. Support to CBC | 4. Audit of Externally Aided Projects in Agricultural and Food Security | 5. Enhancing eLearning Programme | 6. SAI Engaging with Stakeholders | 7. SAI Fighting Corruption | 8. SAI Young Leaders | 9. SAI Strategy, Performance Measurement and Reporting | 10. Auditing of SDGs | 11. SAI Indep. | 12. Bilateral | 13. SAI PMF |
|----|--------------------|----------------|----------------|---------------------|--------------|-----------------------------------|---------------------------------|--|-------------------|---|----------------------------------|-----------------------------------|----------------------------|----------------------|--|----------------------|----------------|---------------|-------------|
| 23 | China | Yes | ASOSAI | UMI | Yes | | N | Y | Y | N | Y | N | Y | Y | N | Y | N | N | Y |
| 24 | Colombia | Yes | OLACEFS | UMI | Yes | | N | N | N | N | Y | N | N | N | N | Y | N | N | N |
| 25 | Cook Islands | Yes | PASAI | UMI | Yes | | Y | N | Y | N | N | Y | N | Y | N | Y | N | N | Y |
| 26 | Costa Rica | Yes | OLACEFS | UMI | Yes | | Y | N | N | N | Y | N | N | Y | N | Y | N | N | N |
| 27 | Cuba | Yes | OLACEFS | UMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 28 | Curaçao | Yes | CAROSAI | HI | No | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 29 | Czech Republic | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 30 | Djibouti | Yes | CREFIAP | LDC | Yes | Yes | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 31 | Dominica | Yes | CAROSAI | UMI | Yes | | N | N | N | N | N | Y | N | N | N | N | N | N | N |
| 32 | Dominican Republic | Yes | OLACEFS | UMI | Yes | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 33 | Ecuador | Yes | OLACEFS | UMI | Yes | | Y | N | N | N | Y | N | N | Y | N | Y | N | N | N |
| 34 | Egypt | Yes | ARABOSAI | LMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | Y |
| 35 | El Salvador | Yes | OLACEFS | LMI | Yes | | Y | N | N | N | N | N | N | N | N | N | N | N | N |
| 36 | Eritrea | Yes | AFROSAI-E | LDC | Yes | Yes | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 37 | Estonia | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | Y | N | N | N | N | N |
| 38 | Fiji | Yes | PASAI | UMI | Yes | | Y | N | Y | N | Y | N | Y | Y | N | Y | N | N | N |
| 39 | Finland | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | Y | N | Y | N | N | Y |
| 40 | France | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 41 | Gabon | Yes | CREFIAP | UMI | Yes | | N | N | N | N | N | N | N | N | N | N | Y | N | N |
| 42 | Gambia | Yes | AFROSAI-E | LDC | Yes | Yes | N | N | N | Y | N | N | N | N | N | N | N | N | Y |
| 43 | Georgia | Yes | EUROSAI | LMI | Yes | | Y | Y | N | N | N | N | Y | N | N | Y | N | N | Y |
| 44 | Ghana | Yes | AFROSAI-E | LMI | Yes | | N | N | N | N | N | Y | N | N | N | Y | N | N | N |
| 45 | Greece | Yes | EUROSAI | HI | No | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 46 | Grenada | Yes | CAROSAI | UMI | Yes | | N | N | N | N | N | Y | N | N | N | N | N | N | N |

| No | SAI | INTOSAI Member | INTOSAI Region | DAC Classif. (2017) | ODA Eligible | Fragile states and economies 2017 | 1. 3i Programme Phases I and II | 2. Audit of Lending and Borrowing Frameworks | 3. Support to CBC | 4. Audit of Externally Aided Projects in Agricultural and Food Security | 5. Enhancing eLearning Programme | 6. SAI Engaging with Stakeholders | 7. SAI Fighting Corruption | 8. SAI Young Leaders | 9. SAI Strategy, Performance Measurement and Reporting | 10. Auditing of SDGs | 11. SAI Indep. | 12. Bilateral | 13. SAI PMF |
|----|---------------------------------|----------------|----------------|---------------------|--------------|-----------------------------------|---------------------------------|--|-------------------|---|----------------------------------|-----------------------------------|----------------------------|----------------------|--|----------------------|----------------|---------------|-------------|
| 47 | Guam | No | PASAI | HI | No | | N | N | N | N | N | Y | N | N | N | N | N | N | Y |
| 48 | Guatemala | Yes | OLACEFS | LMI | Yes | | Y | N | N | N | Y | N | N | N | N | Y | N | N | N |
| 49 | Guyana | Yes | CAROSAI | LMI | Yes | | Y | N | N | N | N | N | N | N | N | N | N | N | N |
| 50 | Honduras | Yes | OLACEFS | LMI | Yes | | N | Y | N | N | Y | N | N | N | N | Y | N | N | N |
| 51 | Hungary | Yes | EUROSAI | HI | No | | Y | N | N | N | Y | N | N | N | N | Y | N | N | Y |
| 52 | Iceland | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 53 | India | Yes | ASOSAI | LMI | Yes | | Y | N | Y | N | Y | N | N | Y | N | Y | N | N | N |
| 54 | Indonesia | Yes | ASOSAI | LMI | Yes | | N | N | Y | N | Y | N | N | N | N | Y | N | N | Y |
| 55 | Iraq | Yes | ARABOSAI | UMI | Yes | Yes | Y | N | N | N | N | Y | N | N | N | N | N | N | Y |
| 56 | Jamaica | Yes | CAROSAI | UMI | Yes | | Y | N | N | N | Y | Y | Y | N | N | Y | N | N | N |
| 57 | Jordan | Yes | ARABOSAI | UMI | Yes | | Y | N | N | N | N | Y | N | N | N | N | N | N | Y |
| 58 | Kazakhstan | Yes | EUROSAI | UMI | Yes | | N | N | N | N | N | N | Y | N | N | N | N | N | N |
| 59 | Kenya | Yes | AFROSAI-E | OLI | Yes | | N | Y | N | N | Y | Y | N | N | N | Y | N | N | N |
| 60 | Kiribati | Yes | PASAI | LDC | Yes | Yes | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 61 | Korea (Republic of) | Yes | ASOSAI | HI | No | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 62 | Kuwait | Yes | ARABOSAI | HI | No | | N | N | N | N | N | Y | N | N | N | Y | N | N | Y |
| 63 | Kyrgyzstan | Yes | ASOSAI | LMI | Yes | | N | N | N | N | Y | N | Y | N | N | Y | N | N | N |
| 64 | Lao Peoples Democratic Republic | Yes | ASOSAI | LDC | Yes | | N | N | Y | N | Y | Y | N | N | N | Y | N | N | N |
| 65 | Lebanon | Yes | ARABOSAI | UMI | Yes | Yes | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 66 | Liberia | Yes | AFROSAI-E | LDC | Yes | Yes | N | N | N | Y | N | Y | Y | Y | N | Y | N | N | Y |
| 67 | Lithuania | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 68 | Malawi | Yes | AFROSAI-E | LDC | Yes | | N | N | N | Y | N | Y | N | N | N | N | N | N | Y |
| 69 | Malaysia | Yes | ASOSAI | UMI | Yes | | Y | Y | N | N | Y | N | Y | N | N | Y | N | N | N |
| 70 | Maldives | Yes | ASOSAI | UMI | Yes | | Y | Y | Y | N | Y | Y | Y | Y | N | Y | N | N | Y |

| No | SAI | INTOSAI Member | INTOSAI Region | DAC Classif. (2017) | ODA Eligible | Fragile states and economies 2017 | 1. 3i Programme Phases I and II | 2. Audit of Lending and Borrowing Frameworks | 3. Support to CBC | 4. Audit of Externally Aided Projects in Agricultural and Food Security | 5. Enhancing eLearning Programme | 6. SAI Engaging with Stakeholders | 7. SAI Fighting Corruption | 8. SAI Young Leaders | 9. SAI Strategy, Performance Measurement and Reporting | 10. Auditing of SDGs | 11. SAI Indep. | 12. Bilateral | 13. SAI PMF |
|----|--|----------------|----------------|---------------------|--------------|-----------------------------------|---------------------------------|--|-------------------|---|----------------------------------|-----------------------------------|----------------------------|----------------------|--|----------------------|----------------|---------------|-------------|
| 71 | Mali | Yes | CREFIAP | LDC | Yes | Yes | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 72 | Malta | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | Y | N | N | N | N | N |
| 73 | Marshall Islands | Yes | PASAI | UMI | Yes | Yes | N | N | Y | N | N | N | N | N | N | N | N | N | Y |
| 74 | Mauritania | Yes | ARABOSAI | LDC | Yes | | Y | N | N | N | N | Y | N | N | N | N | N | N | Y |
| 75 | Mexico | Yes | OLACEFS | UMI | Yes | | Y | Y | N | N | N | N | N | N | N | Y | N | N | N |
| 76 | Micronesia, Federal State of - Kosrae | Yes | PASAI | LMI | Yes | Yes | N | N | N | N | N | N | N | N | N | Y | N | N | Y |
| | Micronesia, Federal State of - Pohnpei | Yes | PASAI | LMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | Y |
| | Micronesia, Federal State of - Yap | Yes | PASAI | LMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | Y |
| | Micronesia, Federal State of - National Office | Yes | PASAI | LMI | Yes | | N | N | Y | N | Y | N | N | N | N | Y | N | N | Y |
| 77 | Moldova | Yes | EUROSAI | LMI | Yes | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 78 | Mongolia | Yes | ASOSAI | LMI | Yes | | Y | Y | Y | N | N | N | N | N | N | Y | N | N | N |
| 79 | Montserrat | No | CAROSAI | UMI | Yes | | N | N | N | N | Y | Y | N | N | N | N | N | N | N |
| 80 | Morocco | Yes | ARABOSAI | LMI | Yes | | Y | N | N | N | N | Y | N | N | N | N | N | N | Y |
| 81 | Myanmar | Yes | ASOSAI | LDC | Yes | Yes | N | N | N | N | Y | Y | N | Y | N | Y | N | N | N |
| 82 | Namibia | Yes | AFROSAI-E | UMI | Yes | | N | N | N | N | N | Y | N | N | N | N | N | N | N |
| 83 | Nepal | Yes | ASOSAI | LDC | Yes | | Y | Y | Y | N | Y | Y | Y | N | N | Y | N | N | Y |
| 84 | New Zealand | Yes | PASAI | HI | No | | Y | N | N | N | N | N | N | N | N | N | N | N | N |
| 85 | Nicaragua | Yes | OLACEFS | LMI | Yes | | N | N | N | N | Y | N | N | N | N | Y | N | N | N |
| 86 | Norway | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 87 | Oman | Yes | ARABOSAI | HI | No | | Y | N | N | N | N | Y | N | N | N | N | N | N | Y |
| 88 | Pakistan | Yes | ASOSAI | LMI | Yes | | N | N | Y | N | Y | N | Y | N | N | Y | N | N | N |
| 89 | Palau | Yes | PASAI | UMI | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | N |

| No | SAI | INTOSAI Member | INTOSAI Region | DAC Classif. (2017) | ODA Eligible | Fragile states and economies 2017 | 1. 3i Programme Phases I and II | 2. Audit of Lending and Borrowing Frameworks | 3. Support to CBC | 4. Audit of Externally Aided Projects in Agricultural and Food Security | 5. Enhancing eLearning Programme | 6. SAI Engaging with Stakeholders | 7. SAI Fighting Corruption | 8. SAI Young Leaders | 9. SAI Strategy, Performance Measurement and Reporting | 10. Auditing of SDGs | 11. SAI Indep. | 12. Bilateral | 13. SAI PMF |
|-----|----------------------------------|----------------|----------------|---------------------|--------------|-----------------------------------|---------------------------------|--|-------------------|---|----------------------------------|-----------------------------------|----------------------------|----------------------|--|----------------------|----------------|---------------|-------------|
| 90 | Panama | Yes | OLACEFS | UMI | Yes | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 91 | Papua New Guinea | Yes | PASAI | LMI | Yes | Yes | N | N | Y | N | Y | Y | N | Y | N | Y | N | N | Y |
| 92 | Paraguay | Yes | OLACEFS | LMI | Yes | | Y | Y | N | N | Y | N | N | N | N | Y | N | N | N |
| 93 | Peru | Yes | OLACEFS | UMI | Yes | | Y | Y | N | N | Y | N | N | N | N | Y | N | N | N |
| 94 | Philippines | Yes | ASOSAI | LMI | Yes | | Y | Y | Y | N | Y | Y | N | N | N | Y | N | N | Y |
| 95 | Poland | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 96 | Portugal | Yes | EUROSAI | HI | No | | N | N | N | N | Y | N | N | N | N | N | N | N | Y |
| 97 | Qatar | Yes | ARABOSAI | HI | No | | N | N | N | N | N | Y | N | N | N | Y | N | N | Y |
| 98 | Rwanda | Yes | AFROSAI-E | LDC | Yes | | N | N | N | Y | N | Y | N | N | N | N | N | N | Y |
| 99 | Saint Kitts and Nevis | Yes | CAROSAI | UI | No | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 100 | Saint Lucia | Yes | CAROSAI | UMI | Yes | | N | N | N | N | N | Y | N | N | N | Y | N | N | N |
| 101 | Saint Vincent and the Grenadines | Yes | CAROSAI | UMI | Yes | | N | N | N | N | Y | Y | N | N | N | N | N | N | N |
| 102 | Samoa | Yes | PASAI | LMI | Yes | | Y | N | Y | N | Y | Y | Y | Y | N | Y | N | N | Y |
| 103 | Saudi Arabia | Yes | ARABOSAI | HI | No | | N | N | N | N | N | Y | N | N | N | Y | N | N | N |
| 104 | Senegal | Yes | CREFAF | LDC | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 105 | Serbia | Yes | EUROSAI | UMI | Yes | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 106 | Sierra Leone | Yes | AFROSAI-E | LDC | Yes | Yes | N | N | N | Y | N | N | Y | Y | N | Y | N | N | N |
| 107 | Singapore | Yes | ASOSAI | HI | No | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 108 | Slovakia | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | Y | N | N | Y |
| 109 | Solomon Islands | Yes | PASAI | LDC | Yes | Yes | N | N | Y | N | Y | N | Y | N | N | Y | N | N | N |
| 110 | Somalia | Yes | ARABOSAI | LDC | Yes | Yes | N | N | N | N | N | N | N | N | N | N | N | Y | N |
| 111 | South Africa | Yes | AFROSAI-E | UMI | Yes | | Y | N | N | N | N | Y | N | Y | N | Y | N | N | Y |
| 112 | South Sudan | Yes | AFROSAI-E | LDC | Yes | Yes | N | N | N | N | N | N | N | N | N | N | N | Y | Y |

| No | SAI | INTOSAI Member | INTOSAI Region | DAC Classif. (2017) | ODA Eligible | Fragile states and economies 2017 | 1. 3i Programme Phases I and II | 2. Audit of Lending and Borrowing Frameworks | 3. Support to CBC | 4. Audit of Externally Aided Projects in Agricultural and Food Security | 5. Enhancing eLearning Programme | 6. SAI Engaging with Stakeholders | 7. SAI Fighting Corruption | 8. SAI Young Leaders | 9. SAI Strategy, Performance Measurement and Reporting | 10. Auditing of SDGs | 11. SAI Indep. | 12. Bilateral | 13. SAI PMF |
|-----|--------------------------------|----------------|----------------|---------------------|--------------|-----------------------------------|---------------------------------|--|-------------------|---|----------------------------------|-----------------------------------|----------------------------|----------------------|--|----------------------|----------------|---------------|-------------|
| 113 | Spain | Yes | EUROSAI | HI | No | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 114 | Sri Lanka | Yes | ASOSAI | LMI | Yes | | N | N | N | N | N | Y | N | N | N | Y | N | N | Y |
| 115 | Sudan | Yes | ARABOSAI | LDC | Yes | Yes | Y | N | N | N | N | Y | N | N | N | Y | N | N | Y |
| 116 | Suriname | Yes | CAROSAI | UMI | Yes | | N | N | N | N | Y | Y | N | N | N | N | N | N | N |
| 117 | Swaziland | Yes | AFROSAI-E | LMI | Yes | | N | N | N | N | N | N | N | N | N | N | N | N | Y |
| 118 | Tajikistan | Yes | None | OLI | Yes | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 119 | Tanzania (United Republic) | Yes | AFROSAI-E | LDC | Yes | | Y | N | N | Y | Y | Y | Y | N | N | Y | N | N | Y |
| 120 | Thailand | Yes | ASOSAI | UMI | Yes | | N | N | Y | N | Y | N | Y | Y | N | N | N | N | Y |
| 121 | Tonga | Yes | PASAI | UMI | Yes | | Y | N | Y | N | Y | Y | N | Y | N | Y | N | N | Y |
| 122 | Trinidad and Tobago | Yes | CAROSAI | HI | No | | Y | N | N | N | N | N | N | N | N | N | N | N | N |
| 123 | Tunisia | Yes | ARABOSAI | UMI | Yes | | Y | N | N | N | N | Y | N | N | N | N | N | N | Y |
| 124 | Turkey | Yes | EUROSAI | UMI | Yes | | N | N | N | N | Y | N | N | N | N | N | N | N | Y |
| 125 | Tuvalu | Yes | PASAI | LDC | Yes | Yes | N | N | Y | N | N | Y | N | N | N | Y | N | N | N |
| 126 | Uganda | Yes | AFROSAI-E | LDC | Yes | | N | N | N | N | N | N | N | N | N | Y | N | N | N |
| 127 | Ukraine | Yes | EUROSAI | LMI | Yes | | N | N | Y | N | N | N | N | N | N | N | N | N | N |
| 128 | United Arab Emirates | Yes | ARABOSAI | HI | No | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 129 | Uruguay | Yes | OLACEFS | UMI | Yes | | N | N | N | N | Y | N | N | N | N | N | N | N | N |
| 130 | Vanuatu | Yes | PASAI | LDC | Yes | | N | N | N | N | Y | Y | Y | N | N | N | N | N | N |
| 131 | Venezuela | Yes | OLACEFS | UMI | Yes | | N | N | N | N | Y | N | N | N | N | Y | N | N | N |
| 132 | West Bank and Gaza Territories | No | ARABOSAI | LMI | Yes | Yes | Y | N | N | N | N | Y | N | N | N | N | N | N | N |
| 133 | Zambia | Yes | AFROSAI-E | LDC | Yes | | N | Y | N | Y | Y | Y | Y | Y | N | Y | N | N | Y |
| 134 | Zimbabwe | Yes | AFROSAI-E | OLI | Yes | Yes | Y | Y | N | N | Y | Y | N | N | N | N | N | N | N |

Annexe 2: Programme-wise participants and resource persons in 2017

The following table makes a distinction between the total number of participants and resource persons involved in the IDI programmes during 2017. A distinction is also made in terms of the 'Not Repeated' figures where the number of those participants and resource persons involved in more than one programme has been moderated.

| Programmes 2017 | | | Actual Participants | | | | | | | | | PARTICIPANTS (NOT REPEATED) | | | | | | | Top Management | | IDI Certified People | | Others | | RESOURCE TEAM (NOT REPEATED) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | Actual Participants | | | PARTICIPANTS (NOT REPEATED) | | | Top Management | | | IDI Certified People | | Others | | RESOURCE TEAM (NOT REPEATED) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Male | Female | Total actual | NR Male | NR Female | Total no repeated | Male | Female | Male | Female | Male | Female | Male | Female | NR Male | NR Female | Total no repeated | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| No. | Programme Name | Language | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | </ |

Annexe 3: IDI Results Measurement System

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

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

The results framework relies on different sources of information to set baselines, milestones and targets. These sources include the triennial IDI/INTOSAI Global Surveys (2014 and 2017), SAI PMF assessments¹², iCAT (ISSAI Compliance Assessment Tools) reviews, PEFA data¹³, the International Budget Partnership’s Open Budget Survey¹⁴, the annual IDI Performance and Accountability Reports, INTOSAI-Donor Cooperation reports, Global Call for Proposals’ consolidated results, results from Internal/External evaluations at the IDI, SAI Capacity Development Database and a monitoring sample¹⁵.

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

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

¹² Note that for SAI PMF assessments, any self-assessment reports must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology, otherwise they are not used for this results framework.

¹³ The Public Expenditure and Financial Accountability (PEFA) Programme was founded in 2001 as a multi-donor partnership between seven donor agencies and international financial institutions to assess the condition of country’s public expenditure, procurement and financial accountability systems and develop a practical sequence for reform and capacity-building actions. It contains two specific indicators which capture the performance of SAIs.

¹⁴ The Open Budget Survey is an independent, comparative, and regular measure of budget transparency, participation, and oversight. It scores and ranks countries around the world through a bi-annual survey that measures observable facts in the above areas. Data is currently available for 2006, 2008, 2010 and 2012. 2014 data is expected shortly. It includes a number of questions related to SAIs.

¹⁵ In 2014, IDI collected data from a Monitoring Sample of 30 SAIs. SAIs for the sample were selected to represent all INTOSAI regions, SAIs of different sizes, and the availability of data on the SAIs. Different sources of existing data were used to assess the 30 SAIs. In addition, a questionnaire and semi-structured telephone interviews were conducted with 15 SAIs, to crosscheck and complement other sources of information.

SAI Outcome Indicators:

| SAI Outcome Indicator: SO1 (Timely Issuance of Audit Reports) | Baseline 2014 ¹⁶ | Target 2017 |
|--|--|---|
| SO1 Percentage of SAs in developing countries that issue ¹⁷ their annual audit reports within the established legal time frame | LDC & OLI = 53 % LMI = 77 % UMI = 72% | LDC & OLI = 60% LMI = 80% UMI = 80% |
| | Achieved: | LDC & OLI = 50% LMI = 81% UMI = 83% |
| | Source: INTOSAI Triennial Global Survey 2017, Question 43, as reported in the INTOSAI Stocktaking Report 2017. | |
| SAI Outcome Indicator: SO2 (Timely Publication of Audit Reports) | Baseline 2014 | Target 2017 |
| SO2 Percentage of SAs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit. | LDC & OLI = 40% LMI = 70% UMI = 80% | LDC & OLI = 50% LMI = 75% UMI = 85% |
| | Achieved: | LDC & OLI = 41% LMI = 73% UMI = 64% |
| | Source: IDI review of latest published PEFA reports (PEFA 2011 PI-10, criteria (iv), or PEFA 2016 PI-9 element 5), as reported in the INTOSAI Stocktaking Report 2017. | |
| SAI Outcome Indicator: SO3 (Implementing the ISSAI Prerequisites) | Baseline 2014 | Target 2017 |
| SO3 Percentage of SAs in developing countries that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice | | |
| Sub-indicators | | |
| SO3.1 % of SAs in developing countries that have decided to adopt the level 2 ISSAIs ¹⁸ | 83% | 95% |
| | Achieved: | N/A |
| | Source: Monitoring Sample | Source: None. Global survey only asked about level 3 ISSAI adoption. IDI decided not to conduct a monitoring survey as almost all data could be collected from other sources. |
| SO3.2 % of SAs in developing countries that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF | 20% | 30% |
| | Achieved: | 47% |

¹⁶ Classification based on OECD-DAC classification effective for reporting on 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

¹⁷ Refers to the issuing of the audit reports by the SAI to the Parliament or other recipients determined by law.

¹⁸ ISSAI 20, 30 and 40, as ISSAI 10 is not a SAI decision

| | Source: Records of SAI PMF and iCAT assessments | Source: Analysis of records of SAI PMF and iCAT assessments, by IDI Strategic Support Unit (SSU). |
|--|---|---|
| SO3.3 % of SAIs in developing countries that have ISSAI compliant manuals and policies in place for: | | |
| SO3.3 (i) Code of Ethics (ISSAI 30), including monitoring system | 77% | 85% |
| | Achieved: | 80% |
| | Source: Monitoring Sample | Source: SAI PMF (Pilot): SAI-18 dim (i) score 1 or higher, or SAI PMF (Final): SAI-4 dim (i) score 1 or higher. Analysis by IDI SSU. |
| SO3.3 (ii) Quality Control (ISSAI 40) a. Quality control b. Quality assurance | a. No baseline b. 47% | a. 55% b. 55% |
| | Achieved: | a. 40% b. 21% |
| | Source: a. NA b. Monitoring Sample | Source: a. SAI PMF (Pilot): SAI-9 dim (iii) score 3 or higher, or SAI PMF (Final): SAI-4 dim (iii) score 3 or higher. Analysis by IDI SSU. b. SAI PMF (Pilot): SAI-9 dim (iv) score 3 or higher ¹⁹ . Analysis by IDI SSU. |
| SO3.4 % of SAIs in developing countries that have generally implemented the ISSAIs, in practice, for: | | |
| SO3.4 (i) Independence (ISSAI 10) | 12% | 20% |
| | Achieved: | 44% |
| | Source: Global Survey: Q8, Q22, Q23, Q24 OBI: Q90, Q92 [All criteria to be met for a 'yes'] | Source: SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both (ignore any that are N/A); or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both (ignore any that are N/A). Analysis by IDI SSU. |
| SO3.4 (ii) Transparency and accountability (ISSAI 20) a. % of SAIs in developing countries that publish at least 80% of their completed audit reports b. % of SAIs in developing countries that measure and report publicly on their annual performance | a. 48% b. No baseline available | a. 55% b. 25% |
| | Achieved: | a. 39% b. 14% |
| | Source: a. Global Survey b. NA | Source: a. INTOSAI Triennial Global Survey 2017, Question 44-45, as reported in the INTOSAI Stocktaking Report 2017. b. SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher. Analysis by IDI SSU. |

¹⁹ Note there is no equivalent measure in the SAI PMF (final) version

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| SO3.4 (iii) Code of Ethics (ISSAI 30), including monitoring system | 7% | 15% |
| | Achieved: | 10% |
| | Source: Monitoring Sample | Source: SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher ²⁰ . Analysis by IDI SSU. |
| SO3.4 (iv) Quality Control (ISSAI 40) a. Quality control b. Quality assurance | a. No baseline available b. 7% | a. 15% b. 15% |
| | Achieved: | a. 20% b. 18% |
| | Source: a. No data available b. Monitoring Sample | Source: a. SAI PMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A). Analysis by IDI SSU. b. SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher. Analysis by IDI SSU. |
| SO3.5 % of SAIs in developing countries that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice | 0% | 5% |
| | Achieved: | 0% |
| | Source: Number of countries (from Monitoring Sample) for which all criteria under (3) and (4) above are met, and they have done a level 2 iCAT and/or SAI PMF | Source: Percentage of countries meeting all the criteria under (3) and (4) above, based on received SAI PMF assessment reports. Analysis by IDI SSU. |
| SAI Outcome Indicator: SO4 (Implementing the ISSAI Auditing Principles) | Baseline 2014 | Target 2017 |
| Percentage of SAIs in developing countries that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: Sub Indicators: | | |
| SO4.1 % of SAIs in developing countries that have decided to adopt the ISSAIs on: i. Financial Audit ii. Performance Audit iii. Compliance Audit | i. Financial: 100% ii. Performance: 90% iii. Compliance: 97% | i. Financial: 95% ii. Performance: 95% iii. Compliance: 95% |
| | Achieved: | i. Financial: 67% ii. Performance: 66% iii. Compliance: 59% |
| | Source: Monitoring Sample | Source: INTOSAI Triennial Global Survey 2017, Question 69, responses indicating the SAI has developed or adopted standards based on or consistent |

²⁰ Note the adjustment to a score of 2 or higher reflects a change in the scoring criteria for this dimension, and is considered equivalent to a 3 or higher in the SAI PMF pilot version

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| | | with the relevant level 3 or 4 ISSAIs, as reported in the INTOSAI Stocktaking Report 2017. |
| SO4.2 % of SAIs in developing countries that have undertaken an assessment of their compliance with the ISSAIs with iCATs on: <ul style="list-style-type: none"> i. Financial Audit ii. Performance Audit iii. Compliance Audit | <ul style="list-style-type: none"> i. Financial: 17% ii. Performance: 15% iii. Compliance: 15% | <ul style="list-style-type: none"> i. Financial: 35% ii. Performance: 30% iii. Compliance: 30% |
| | Achieved: | <ul style="list-style-type: none"> i. Financial: 52% ii. Performance: 51% iii. Compliance: 50% |
| | Source: Monitoring Sample | Source: SAI PMF and iCAT records – Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAIs). Analysis by IDI SSU. |
| SO4.3 % of SAIs in developing countries that have ISSAI compliant manuals and policies in place for: <ul style="list-style-type: none"> i. Financial Audit ii. Performance Audit iii. Compliance Audit | No baseline available | <ul style="list-style-type: none"> i. Financial: 25% ii. Performance: 25% iii. Compliance: 25% |
| | Achieved: | <ul style="list-style-type: none"> i. Financial: 32% ii. Performance: 44% iii. Compliance: 35% |
| | Source: No data available | Source: <ul style="list-style-type: none"> i. Financial: SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher. Analysis by IDI SSU. ii. Performance: SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher. Analysis by IDI SSU. iii. Compliance: SAI PMF (Pilot): SAI-13 dim (i) score 3 or higher, or SAI PMF (Final): SAI-15 dim (i) score 3 or higher. Analysis by IDI SSU. |
| SO4.4 % of SAIs in developing countries that have generally implemented the ISSAIs, in practice, for: <ul style="list-style-type: none"> i. Financial Audit ii. Performance Audit iii. Compliance Audit | <ul style="list-style-type: none"> i. Financial: 3% ii. Performance: 7% iii. Compliance: 10% | <ul style="list-style-type: none"> i. Financial: 10% ii. Performance: 15% iii. Compliance: 15% |
| | Achieved: | <ul style="list-style-type: none"> i. Financial: 10% ii. Performance: 14% iii. Compliance: 25% |
| | Source: Monitoring Sample | Source: <ul style="list-style-type: none"> i. Financial: SAI PMF (Pilot): SAI-12, score 3 or higher, or SAI PMF (Final): SAI-10 score 3 or higher. Analysis by IDI SSU. ii. Performance: SAI PMF (Pilot): SAI-16, score 3 or higher, or SAI PMF (Final): SAI-13 score 3 or higher. Analysis by IDI SSU. |

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| | | iii. Compliance: SAI PMF (Pilot): SAI-14, score 3 or higher, or SAI PMF (Final): SAI-16 score 3 or higher. Analysis by IDI SSU. |
| SAI Outcome Indicator: SO5 (Audit Coverage) | Baseline 2014 | Target 2017 |
| <p>SO5 Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline:</p> <p>SO5.1 Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)</p> <p>SO5.2 Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing</p> <p>SO5.3 Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year</p> | <p>Financial audit: LDC & OLI = 69% LMI = 69% UMI = 66%</p> <p>Performance audit: LDC & OLI = 38% LMI = 44% UMI = 55%</p> <p>Compliance audit: LDC & OLI = 57% LMI = 64% UMI = 59%</p> | <p>Financial audit: LDC & OLI = 72% LMI = 72% UMI = 69%</p> <p>Performance audit: LDC & OLI = 41% LMI = 47% UMI = 58%</p> <p>Compliance audit: LDC & OLI = 60% LMI = 67% UMI = 62%</p> |
| | Achieved: | <p>Financial audit: LDC & OLI = 71% LMI = 60% UMI = 69%</p> <p>Performance audit: LDC & OLI = 32% LMI = 58% UMI = 49%</p> <p>Compliance audit: LDC & OLI = 48% LMI = 54% UMI = 69%</p> |
| | <p>Source: INTOSAI Triennial Global Survey 2017, questions 37, 41, & 39, as reported in the INTOSAI Stocktaking Report 2017.</p> | |

IDI Outcome Indicators:

| IDI Outcome Indicator: IO1.1 (Effective SAI capacity development programmes) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |
|---|---|-------------------------------|---|---|
| IO1.1 Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model, meeting the following criteria. a. Selected on the basis of criteria defined by the IDI b. Beneficiary SAI leadership actively involved in programme selection and design c. Beneficiary SAIs resource persons participate in design, development and delivery of the programme d. Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity. e. IDI core values (Innovation, Diversity, Impact) and principles (responsive to need, facilitative, empowering, building partnerships, being accountable) are respected f. IDI partners with relevant INTOSAI Committees, Working Groups and/or regions | 88% | 90% | 90% | 90% |
| | Achieved: | 94% | 100% | a. 36% (based on use of IDI prioritisation matrix) b. 100% c. 88% d. 100% e. 76% f. 100% |
| Source: 2015, 2016: IDI internal calculations based on review of programmes. 2017: Independent Mid-Term Review of Implementation of IDI Strategic Plan | | | | |
| IDI Outcome Indicator: IO1.2 (Effective SAI capacity development programmes) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |
| IO1.2 Percentage of IDI programmes completed for which a post-programme evaluation finds that: a) The programme fully or substantially achieved its defined intermediate outcomes b) Programme expenditure did not exceed the final budget by more than 10% c) Programme was completed no more than three months after the planned/revised completion date | a) NA% b) NA% c) NA% | a) 90% b) 90% c) 90% | a) 90% b) 90% c) 90% | a) 90% b) 90% c) 90% |
| | Achieved: | a) 100% b) 100% c) 100% | NA - No Programme Evaluations planned in 2016 | a) 100% b) 100% c) 100% (Based on evaluation of 3i ARABOSAI programme) |
| Source: Internal and/or external evaluations of IDI Programmes. Data synthesised by IDI SSU. | | | | |
| IDI Outcome Indicator: IO2.1 (Global Public Goods used by Stakeholders) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |
| IO2.1 (i) Number of SAIs ²¹ actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years: a) iCAT: Financial Audit b) iCAT: Compliance Audit c) iCAT: Performance Audit d) ISSAI Implementation Handbook FA e) ISSAI Implementation Handbooks CA f) ISSAI Implementation Handbooks PA g) SAI PMF h) Strategic Planning Handbook | (i) SAIs: a) 52 b) 40 c) 49 d) NA ²³ e) NA f) NA g) 44 h) 52 | NA | NA | (i) SAIs: a. 60 b. 60 c. 60 d. 60 e. 60 f. 60 g. 60 h. 60 i. 60 |

²¹ As global public goods are intended for use by all SAIs, the figures in this indicator relate to all SAIs, not just developing country SAIs.

²³ d), e) & f) developed in 2014

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|--|---|--|---|---|
| i) IT Audit Guidance IO2.1 (ii) Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used ²² SAI PMF in the past 3 years. | i) NA ²⁴ (ii) Donors: 2 | | | (ii) Donors: 12 |
| | Achieved: | NA | NA | (i) SAIs: a. 63 b. 59 c. 62 d. 88 ²⁵ e. 88 f. 88 g. 69 h. 56 i. 48 (ii) Donors: 10 |
| | Source: (i) a) – f): 3i program records. g), h) & i): INTOSAI Triennial Global Survey 2017, question 120, as reported in the INTOSAI Stocktaking Report 2017. (ii) Survey among donor signatories to the INTOSAI-Donor MoU, by the SAI PMF Unit in IDI. | | | |
| IDI Outcome Indicator: IO3.1 (Stronger regional bodies, networks and communities) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |
| IO3.1 Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions ²⁶ d) Donor staff understanding of working with SAIs | Male & Female a) 52 & 71 b) 146 & 74 c) NA ²⁷ d) NA ²⁸ e) 386 & 123 | Male & Female a) 136 & 88 b) 231 & 159 c) NA d) 25 & 25 e) 392 & 272 | Male & Female a) 175 & 119 b) 336 & 264 c) NA d) 40 & 40 e) 551 & 423 | Male & Female a) 175 & 139 b) 476 & 404 c) NA d) 60 & 60 e) 711 & 603 |

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

²⁴ Developed in late 2013

²⁵ Figures for d, e and f relate to the ISSAI implementation handbook in general, as the 2017 Global Survey did not ask for use of global public good disaggregated by audit stream.

²⁶ Certification of PDA Champions has been removed from the programme results framework. Since certification is currently being discussed in INTOSAI and since there are plans to pilot certification of auditors at a later date, the IDI is not investing separate resources at this stage in a certification programme for public debt experts.

²⁷ Programme launched in 2013

²⁸ Programme launched in 2014

| | | | | |
|---|---|---|---|--|
| e) Total (All IDI Programmes) | Achieved: | Male & Female a) 115 & 150 b) 536 & 305 c) NA d) 28 & 20 e) 679 & 475 | Male & Female a) 222 & 211 b) 546 & 321 c) NA d) 28 & 20 e) 796 & 552 | Male & Female a) 222 & 211 b) 586 & 343 c) NA d) 28 & 20 e) 836 & 574 |
| | Source: IDI programme monitoring records | | | |
| IDI Outcome Indicator: IO3.2 (Stronger regional bodies, networks and communities) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |
| IO3.2 No. of INTOSAI regional bodies ²⁹ benefiting from IDI support during last three years relating to: a) Strategic plan development ³⁰ b) Accessing external funding ³¹ c) Capacity development programmes d) Development of e-learning capacity | a) 2 b) NA ³² c) 8 d) 0 | NA | NA | a) 2 b) 2 c) 8 d) 2 |
| | Achieved: | NA | NA | a) 4 (ARABOSAI, ASOSAI, CAROSAI & CREFIAF) b) 4 (GCP 2013) c) 8 d) 3 (ASOSAI, CAROSAI, EUROSAI) |
| Source a), c) & d): IDI Annual Performance and Accountability Reports b): GCP monitoring reports prepared by the INTOSAI-Donor Secretariat | | | | |
| IDI Outcome Indicator: IO4.1 (Scaled-up and more effective support to SAIs) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |
| IO4.1 Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries | US \$55 million | US \$60 million | US \$65 million ³³ | US \$70 million |
| | Achieved: | US \$68 million | US \$69 million | US \$ 68.4million |
| Source: INTOSAI-Donor Secretariat calculations extracted from SAI Capacity Development Database, by the INTOSAI-Donor Secretariat | | | | |
| IDI Outcome Indicator: IO4.2 (Scaled-up and more effective support to SAIs) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |

²⁹ Including AFROSAI, AFROSAI-E and CREFIAF

³⁰ Not limited to one time comments, but being an active member of task force/ providing comments at multiple draft stages/ participation in workshops and engagement throughout the process

³¹ Successful in terms of funding being arranged through Global Call for Proposals or otherwise

³² Premature in terms of both GCP 2011 and GCP 2013

³³ Milestones were set as part of the IDI results framework in 2014. Against these milestones, the performance is on track. In 2016, the INTOSAI-Donor Cooperation developed its results framework for 2016-18, and set new milestones of \$70, \$75 and \$80 million for 2016, 2017 and 2018 respectively. This reflected that achievement in 2015 was already \$68 million. Compared to these milestones, the 2016 target was narrowly missed.

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| IO4.2 Support aligned and coordinated behind SAI-led strategies: a) Percentage of SAIs in developing countries with a strategic plan b) Percentage of SAIs in developing countries with a development action / operational plan currently in place c) Percentage of country level projects ongoing during last three years where support is aligned behind strategic plan d) Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate | a. Strategic Plan: LDC & OLI = 98% LMI = 89% UMI = 100% b. Development Action Plan: LDC & OLI = 85% LMI = 100% UMI = 98% c. Support aligned behind SP LDC & OLI = 75% LMI = 66% UMI = 48% d. Donor Coordination Group: 35% | | | a. Strategic Plan: LDC & OLI = 99% LMI = 92% UMI = 100% b. Development Action Plan: LDC & OLI = 87% LMI = 100% UMI = 99% c. Support aligned behind SP LDC & OLI = 80% LMI = 75% UMI = 60% d. Donor Coordination Group: 50% |
| | Achieved: | | | a. Strategic Plan: LDC & OLI = 95% LMI = 86% UMI = 98% b. Development Action Plan: LDC & OLI = 81% LMI = 88% UMI = 90% c. Support aligned behind SP LDC & OLI = 75% LMI = 71% UMI = 69% d. Donor Coordination Group: 47% |
| | Source: a), b) & d) INTOSAI Triennial Global Survey 2017 questions 64, 66 & 128, as reported in the INTOSAI Stocktaking 2017. c) SAI Capacity Development Database, calculations by INTOSAI-Donor Secretariat. | | | |
| | IDI Outcome Indicator: I4.3 (Scaled-up and more effective support to SAIs) | Baseline 2014 | Target 2015 | Target 2016 |
| IO4.3 Percentage of applications under last completed Global Call for Proposals that have funding approved | | | | Target 2017 |
| | | 51% | 55% | NA |
| | Achieved: | | 53% | NA |
| Source: Global call for Proposals monitoring reports. | | | | |

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| | Note: After the GCP 2013, the next GCP was launched in March 2017 as a rolling process. The first monitoring report for this is not expected before 2018. | | | |
| IDI Outcome Indicator: I4.4 (Scaled-up and more effective support to SAIs) | Baseline 2014 | Target 2015 | Target 2016 | Target 2017 |
| IO4.4 Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support | 100% | NA | NA | 90% |
| | Achieved: | NA | NA | NA |
| | Source: None Note: As neither IDI nor the INTOSAI-Donor Cooperation are supporting the strengthening of providers of support, no question on this was included in the INTOSAI Global Survey. | | | |



INTOSAI DEVELOPMENT INITIATIVE

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