INTOSAI IDI
DEVELOPMENT INITIATIVE

PERFORMANCE & ACCOUNTABILITY REPORT 2017

APPENDIX

CONTENTS

ACRONYMS

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
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
CAS	INTOSAI Compliance Audit Subcommittee
CAAF	Canadian Audit & Accountability Foundation
CBC	INTOSAI Capacity Building Committee
CREFIAF	African Organization of French speaking Supreme Audit Institutions
CoP	Community of Practice
DFID	Department for International Development UK
ESR	English-speaking regions
EUROSAI	European Organization of Supreme Audit Institutions
FAAS	INTOSAI Financial Audit and Accounting Subcommittee
GAIN	UNDP Global Anti-Corruption Initiative
GCP	Global Call for Proposals
GUIDS	Auditing Guidance
iCATS	ISSAI Compliance Assessment Tools
IBP	International Budget Partnership
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
KSC	INTOSAI Knowledge Sharing Committee
LMS	Learning Management System
MCD	Manager Capacity Development
MFA	Ministry of Foreign Affairs
MOOC	Massive Open Online Course
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OAG	Office of the Auditor General
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PMF	Performance Measurement Framework
PAR	Performance & Accountability Report
PSC	INTOSAI Professional Standards Committee
SAG	SYL Advisory Group
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goals
SFC	SAIs Fighting Corruption
SIDA	Swedish International Development Cooperation
SPMR	Strategy, Performance Measurement and Reporting
SYL	SAI Young Leaders
TFA&E	EUROSAI Task Force on Audit and Ethics
UNCTAD	United Nations Conference on Trade and Development
UNDESA	United Nations Department of Economic and Social Affairs
UNDP	United Nations Development Programme
UNITAR	United Nations Institute for Training and Research
UNMOA	West African Economic and Monetary Union
USAID	US Agency for International Development
WGEA	INTOSAI Working Group on Environmental Audit
WGFACML	INTOSAI Working Group on the Fight Against Corruption and Money Laundering
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs
WoG	Whole of Government

The appendix to the Performance and Accountability Report 2017 presents the detailed reports for 2017 on the different capacity development programmes and other initiatives developed and delivered by the IDI. These reports have been developed to present the programme updates for 2017 against the IDI Operational Plan 2016-2018 (2017 update) that was approved by the IDI Board in November 2016. The reports present the details regarding the programme profile in terms of participating SAIs, cooperation partners, funding sources and link to the IDI results framework. Updates have also been provided on the results frameworks and risk management of the respective programmes.

While attempting to present the details on all the above mentioned issues in a uniform manner, the detailed reports have been presented in slightly different formats depending on the nature of the respective programmes. Programmes like Auditing Lending and Borrowing Frameworks and the CBC Support Programme are ongoing programmes from the previous IDI Strategic Plan. Accordingly, they have a different format of results framework. The SAI PMF programme follows a reporting structure aligned with the SAI PMF implementation strategy, as agreed with the INTOSAI Capacity Building Committee. The INTOSAI-Donor Secretariat reporting format follows that agreed with the INTOSAI-Donor Steering Committee and its funding donors.

The IDI Capacity Development refers to the internal activities in the IDI and accordingly does not have a results framework similar to the IDI programmes. All the other programmes follow the format of the results framework and risk management as developed for the new portfolio of the IDI programmes launched during 2015-2016.

Each programme report includes targets against which actual results are reported. As programmes run for several years, some adjustment to programme strategies and plans is inevitable and often desirable, as IDI continually learns lessons from programme implementation. For the PAR 2017, we have reported against the 2017 targets included in the IDI Operational Plan 2017 approved by the IDI Board in November 2016. The programme reports also include targets for 2018 and beyond: these have been updated to reflect the targets approved in the IDI Operational Plan 2018, approved by the IDI Board in November 2017. This provides a more up to date picture of progress towards programme targets.

Programme Objective

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

Programme Rationale

The IDI has been exploring and using eLearning and blended learning solutions since 2005. The use of eLearning brings opportunities to reduce costs, reach out to more participants, especially groups like women who may be left behind, and a standardized delivery to all participants. Besides being cost effective and inclusive, eLearning is environmentally friendly, reducing carbon footprints. Prior to 2014 the IDI did not have its own learning management system, and spent substantial monetary resources to pay service providers for using their eLearning platforms and administering eLearning courses. The IDI also did not have its own eLearning methodology and found that the eLearning methodology used by other providers did not meet the requirements of IDI's "Systematic Approach to Training". As IDI wanted to move to blended learning solutions in a substantial way and reduce costs for eLearning components of the programme, the IDI decided to build its own eLearning platform and develop its own eLearning methodology and portfolio of eLearning programmes. As the IDI works with INTOSAI regions and regional resource persons in all its capacity development efforts, it was necessary to create pools of resource persons who could work with IDI eLearning platform and eLearning methodology. The IDI Board had asked IDI to move from participation based certification towards competency based certification. The IDI decided to pilot this new approach in the eLearning specialists' certification programme and blended learning specialists programme. Since IDI also supports INTOSAI regions, the IDI sought to help them in creating their eLearning platforms. The IDI also saw that large SAIs could benefit substantially from in-house eLearning solutions and offered such support to SAIs as well. During the IDI workshop with INTOSAI regions in 2014, all INTOSAI regions, concluded that the programme should be included in the IDI portfolio. 98 SAIs prioritized the programme as per the consolidated prioritization matrix.

Programme Profile

Full Name	Enhancing eLearning capacity					
Duration	2014 to 2019					
Link to SAI & IDI Outcomes	Linked to both IDI capacity and IDI outcomes 1,2 and 3. The programme is delivered as per IDI service delivery model and involves the development of eLearning handbook as a global public good. In contributing to IDI outcome 3, the programme supports stronger regions by creating regional pools of eLearning specialists, LMS administrators and supporting regions in setting up eLearning platforms.					
Participating SAIs	The eLearning specialist programme and learning management system (LMS) administrators eLearning course will be offered in all INTOSAI regions. The blended Learning Specialists programme is offered based on request and cost sharing. Till date 51 SAIs have participated in this programme. The LMS administrators programme will be offered in CREFIAF and ARABOSAI in English in 2018 and in Arabic and French in 2019. ARABOSAI and CREFIAF will be given five seats each in the eLearning specialists programme run in English speaking regions in 2018. In addition to this, the eLearning specialist programme will be run in Arabic and French in 2019.					

	AFROSAI-E	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
LMS Administrators Programme	Kenya Tanzania Zambia Zimbabwe	Afghanistan Bangladesh Bhutan Cambodia China Indonesia	Belize Montserrat Suriname St. Vincent and the Grenadines	Albania Greece Hungary Portugal Turkey	Argentina Brazil Chile Colombia Costa Rica Guatemala	Papua New Guinea, Federated States of Micronesia,

			Malaysia Myanmar Nepal Pakistan Philippines Sri Lanka Thailand UAE	St. Kitts		Honduras Nicaragua Panama Paraguay Peru Uruguay Venezuela	Solomon Islands, Vanuatu Samoa Tonga
	Certification Programme for eLearning Specialists		Bangladesh Bhutan Brunei Cambodia China India Indonesia Kyrgyz Rep Lao PR Malaysia Maldives Myanmar Nepal Pakistan Philippines Tajikistan Thailand UAE			Argentina Brazil Chile Colombia Costa Rica Ecuador Guatemala Honduras Nicaragua Panama Paraguay Uruguay Venezuela	
	Certification Programme for Blended Learning Specialists		Bangladesh Bhutan China India Indonesia Malaysia Maldives Nepal Pakistan Philippines Thailand				
	SAI Level Support		India				

Other participating organizations	ASOSAI and CAROSAI have been supported in setting up learning management systems. EUROSAI is using IDI's Learning Management System. PASAI, ARABOSAI and CREFIAF have requested support in setting up learning management systems in 2018.
Participants	Head of SAI/top management in regional workshops, SAI managers and staff, regional managers and staff and IDI staff in LMS administrators course, certification programme for eLearning specialists and certification programme for blended learning specialists.
Cooperation Partners	INTOSAI regions and SAIs.
In-kind contribution	**Resource persons:** SAI of Philippines, Pakistan, Thailand, Indonesia, UAE, Bangladesh, Nepal, Colombia, Ecuador, Panama, Costa Rica, Estonia, Brazil, India, Namibia, Anguilla, Malaysia, Dominican Republic, Samoa, ASOSAI Capacity Development Administrator from SAI Japan and PASAI Secretariat. **Hosting of events:** SAI of India, Myanmar, Thailand, Brazil and Colombia.
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland) and ASOSAI.

Programme Implementation Strategy

The programme implementation strategy involves building IDI, regional and SAI capacity in terms of having in-house learning management systems, eLearning methodology and pool of resource persons to manage both technology and methodology as well as a portfolio of eLearning programmes.
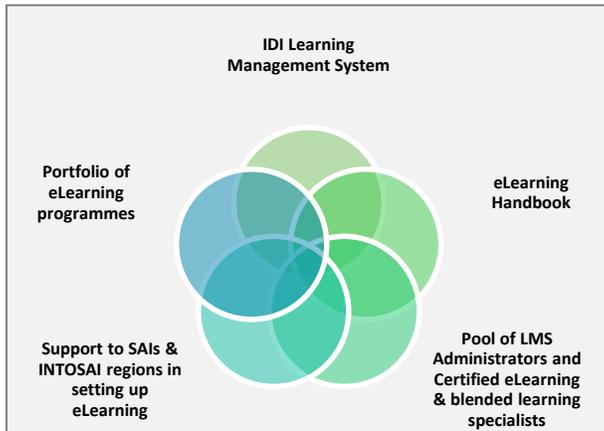
1. **IDI Learning Management System (LMS)** - The IDI has developed an eLearning portal and learning management system for delivery of eLearning courses, communities of practice as well as other services like online tests, surveys polls, meetings etc.

2. **eLearning Handbook** – the IDI has an eLearning handbook that provides detailed "how to" guidance on setting up eLearning, managing eLearning, eLearning analysis, design, development and delivery. The handbook will be subject to IDI's quality protocol for GPGs. As a part of its exploration the IDI will also explore Massive Open Online Courses (MOOCS) as an additional form of service delivery. A separate manual on administering IDI learning management system has also been developed. This manual is used as a part of technical training material for LMS administrators.

3. **Pool of LMS Administrators and Certified eLearning and Blended Learning Specialists** - The IDI is creating pools of LMS administrators in all INTOSAI regions to support IDI, regions and SAI in managing their learning management systems. The IDI also piloted competency based certification processes through certification programmes for eLearning and blended learning specialists. These pools of eLearning specialists and blended learning specialists are expected to support design, development and delivery of blended learning solutions at global, regional and SAI level. The programme has been developed in English and will be adapted into Arabic, French and Spanish. The certification programmes covers the following elements of certification. The programme does not yet cover the element of continuous professional education.

Independent review of certification process and results
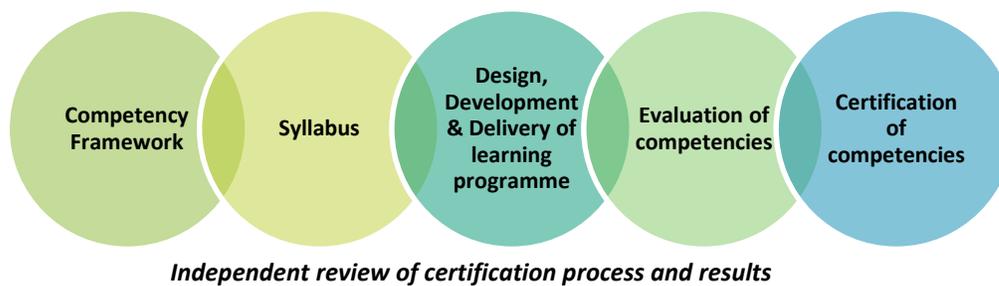
4. **Support to regions and SAIs in eLearning Development and Delivery –** The IDI l supports INTOSAI regions and SAIs on a need and readiness basis. The pools of resource persons – LMS administrators, eLearning specialists, and blended learning specialists, are created for use of INTOSAI regions and SAIs. In case of SAI level support, the components of support will depend on the statement of commitments between the IDI and the SAI.

5. **Portfolio of eLearning Programmes –** Over time the IDI will work towards developing a portfolio of eLearning courses in English, Arabic, French and Spanish that can be delivered on a regular basis. Currently the eLearning courses developed require mentor led delivery. In 2018 the IDI will explore the option of designing and developing MOOCs, where the interaction can be programmed during development. These would enable greater outreach and universal access to the eLearning programme. During 2018, the IDI will explore development of three MOOCs – "Leaving no one behind – Whole of government approach to auditing SDGs", a MOOC on "Using Financial Audit iCAT", and a MOOC on "Appreciating ISSAI Implementation".

Programme Progress as at end of 2017

As the implementation strategy consists of parallel, yet connected elements, three separate tables have been included to give a picture of the progress as at the end of 2017.

Progress Against the Programme Implementation Strategy

Setting up Learning Management System	
IDI eLearning Management System (LMS)	2. Support region and SAI in setting up LMS
√ (2015) set up √ (2016) maintenance √ (2017) maintenance Expected (2018) maintenance Expected (2019) maintenance	√ (2017) ASOSAI, CAROSAI and EUROSAI[1] √ (2015) SAI India √ (2017) SAI Argentina Expected (2018-2019) PASAI, CREFIAF, ARABOSAI

Key: Use the following notation. √ (date) = Completed. In progress (dates). Expected (date)

Pools of LMS Administrators for INTOSAI regions		
Region(s) & Group(s)	1. Design & development eLearning course	2. Deliver eLearning course on IDI platform
AFROSAI-E	√ (2017)	√ (2017)
ARABOSAI	Expected (2018)	Expected in English (2018) Expected in Arabic (2019)
ASOSAI	√ (2016)	√ (2016)
CAROSAI	√ (2017)	√ (2017)
CREFIAF	√ (2018)	Expected in English (2018) Expected in French (2019)
EUROSAI	√ (2017)	√ (2017)
OLACEFS	√ (2017)	√ (2017)
PASAI	√ (2017)	√ (2017)
GLOBAL	√ (2016)	In progress (2017)

Certification Programmes for eLearning and blended learning specialists					
Region(s) & Group(s)	1. Competency Framework for eLearning Specialists/blended learning specialists	2. Syllabus Design and Development of learning programme	3. Delivery of learning programme	4. Evaluation of competencies and independent review	5. Certification of eLearning / blended learning specialists
AFROSAI-E	√ (2016)	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2019)
ARABOSA[2]I	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2020)
ASOSAI	√ (2016)	√ (2016-2017)	√ (2017)	√ (2017)	√ (2017) eLearning specialists Expected (2018) blended learning specialists
CAROSAI	√ (2016)	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2019)
CREFIAF	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2020)

---

[1] EUROSAI uses the IDI eLearning platform on a needs basis. They did not see the need for their own LMS. Some participants from EUROSAI have been trained in supporting EUROSAI interactions on the IDI LMS.

[2] A few seats have also been allotted to ARABOSAI and CREFIAF in the certification programme for eLearning specialists for English speaking regions. This is to help the regions create capacity to conduct the programme in Arabic and French in 2019.

Certification Programmes for eLearning and blended learning specialists					
Region(s) & Group(s)	1. Competency Framework for eLearning Specialists/blended learning specialists	2. Syllabus Design and Development of learning programme	3. Delivery of learning programme	4. Evaluation of competencies and independent review	5. Certification of eLearning / blended learning specialists
EUROSAI	√ (2016)	Expected (2018)	*Expected (2018)*	*Expected (2018)*	*Expected (2019)*
OLACEFS	*√ (2017)*	*√ (2017)*	*√ (2017)*	*√ (2017)*	*√ (2018)[3]*
PASAI	*√ (2016)*	Expected (2018)	*Expected (2018)*	*Expected (2018)*	*Expected (2019)*

Overall Assessment of Progress: Progress has been good, but there have been some delays in programme delivery due to lack of capacity at the IDI and gradual understanding of the resource intensive nature of competency based certification programmes.

The IDI LMS, built on open sourced Moodle platform, was launched in October 2015. The LMS currently has 2 389 registered users, with 505 new users enrolled in 2017. The LMS was updated to the most recent version, offering new features for eLearning courses.

In 2015 a global team of resource persons developed an eLearning handbook. The handbook provides detailed "how to" guidance on setting up eLearning, managing eLearning, eLearning analysis, design, development and delivery. Subsequently it was decided to divide the handbook into two, one on methodology and one on technology. Both parts have been piloted in the eLearning specialists programme and LMS administrators course in ASOSAI and OLACEFS in 2017. In 2017 the IDI Board also approved a new protocol to ensure quality of IDI global public goods. In 2018 the IDI plans to update the methodology part of the handbook based on piloting experiences and experience from exploring MOOCs. Version 1 of the handbook is expected to be available by end of 2018. The detailed guidance related to administering IDI LMS using Moodle will be included in the learning material for LMS administrators programme.

In 2016 the IDI developed a competency framework of eLearning specialists. The framework followed the same "T shaped approach" as the "INTOSAI competency framework of SAI audit professionals". It identified personal attributes and functional competencies needed to become a IDI certified eLearning specialists. As ASOSAI expressed immediate need for such a pool, the IDI agreed to pilot the programme in ASOSAI. In 2016 and 2017 a team of regional resource persons and IDI staff designed and developed structured courseware for a eLearning course for the eLearning specialists programme. In 2017, 55 participants from 18 SAIs participated in a 10 week eLearning course. Of these, 47 participants fulfilled the minimum requirement of completing 80% of eLearning activities to be eligible for online exam. While the personal attributes were assessed through observation of behaviour, the functional competencies were evaluated through an online exam. Of 47 participants who took the online exam, 39 passed. An independent review of the evaluation process was carried out in July – August 2017. Having demonstrated the desired personal traits and functional competencies to become an eLearning Specialist, a total of 39 participants were certified as IDI eLearning specialists in the ASOSAI Region.

Certification Programme for eLearning specialists in ASOSAI

Based on the needs of the region, the IDI also developed and delivered a blended learning specialist programme in ASOSAI. This was a separate certification mainly based on competencies related to analysis, design, development and delivery skills for face to face learning. Being a competency based certification, the programme started with the development of a competency framework in 2017 and design and development of structured courseware based mainly on the IDI Train the Trainers courseware. 34 participants who qualified as eLearning specialist attended a three week face to face workshop during October 2017. The workshop included practical training on analysis, design, development and delivery of face to face training. While the evaluation of delivery skills was evaluated during the workshop, the evaluation of analysis, design and development skills were evaluated through an assignment. After

---

[3] The certification process of eLearning specialists in OLACEFS was completed in January 2018.

completion of the evaluation of assignments and independent review of evaluations carried out, the IDI will certify successful participants as 'blended learning specialists' in the first quarter of 2018.
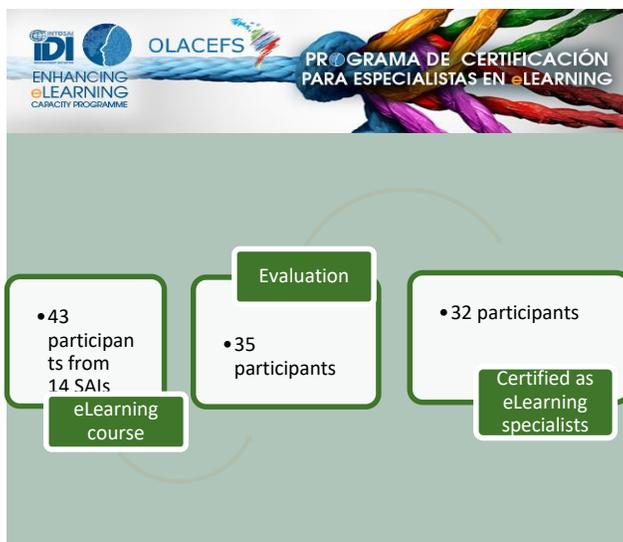
The IDI followed the same process for certifying eLearning specialists in OLACEFS during 2017. The material developed in English was adapted to suit the requirements of OLACEFS. A total of 43 participants from 14 SAIs participated in the IDI-OLACEFS eLearning Specialist Certification Programme, out of which 36 participants completed a minimum of 80% activities of the eLearning course thereby qualifying for the evaluation phase. 34 participants took the online exam and 32 participants qualified for certification based on the evaluation of personal attributes and functional competencies. An independent review of the evaluation process of this program was carried out in December 2017 and 32 participants were certified as eLearning Specialists for OLACEFS Region.

As indicated in the progress table the Certification Programme for eLearning specialists for rest of the English speaking regions will be conducted in 2018 and the programme will be conducted in CREFIAF and ARABOSAI in 2019.

Besides the eLearning specialists and blended learning specialist certification programmes, the IDI has also been creating pool of LMS administrators in INTOSAI regions since 2016. The course is an eight-week online course delivered by IDI staff and regional resource persons. So far the IDI has created a pool of 71 LMS administrators. These include 41 LMS administrators in English speaking regions, 26 LMS administrators in OLACEFS and 4 in IDI.

Since 2015 the IDI has also supported ASOSAI, CAROSAI and EUROSAI in setting up eLearning. While ASOSAI and CAROSAI have been supported in setting up their own LMS, EUROSAI uses the IDI LMS for specific activities. As a part of its support, the IDI trained 13 persons in CAROSAI and EUROSAI and 14 staff members from SAI Argentina. SAI Argentina successfully launched their LMS this year. Based on IDI support SAI Argentina developed and delivery one regional eLearning course about the Knowledge Sharing System in OLACEFS.

In 2017 IDI continued the eLearning Support for ASOSAI Region. With the new pool of LMS administrators and eLearning specialists trained, ASOSAI is planning an eLearning Course on IT Audit to be delivered in 2018.

Since 2015 the IDI has steadily built a portfolio of eLearning courses on its LMS. The following table lists the eLearning courses available

	Name of the eLearning course	Language	Year
1.	IDI-ASOSAI Audit of Disaster Management	English	2015
2.	IDI- PASAI Compliance Audit of Procurements	English	2015
3.	Audit of Institutional Frameworks for Fighting Corruption (Part 1 and 2)	English	2017
4.	Performance Audit of Preparedness for Implementation of SDGs	English, Spanish	2017
5.	LMS Administrators Course	English, Spanish	2016, 2017
6.	Course for eLearning Specialists	English, Spanish	2017

SAI Participation in Light of Commitment Statements:

The IDI requires SAIs to nominate candidates as per nomination criteria and provide them sufficient time and resources to participate in the eLearning specialists and LMS administrators programme. IDI found that some SAIs are unable to nominate candidates that meet the criteria. Several SAIs also do not provide necessary time and resources to the participants to complete their activities. Participants are expected to do so in their own time. All SAIs have supported IDI in conducting in-house invigilation during the online exams held for eLearning specialists.

Updates to Programme Plan:

The timelines for delivery of certification programmes in French and Arabic have been challenged. To support these regions in developing initial capacity to conduct the programme in 2019, the IDI will run an additional LMS Administrators course in English for ARABOSAI and CREFIAF in 2018. A limited number of seats will also be available to participants from ARABOSAI and CREFIAF for the eLearning specialists programme for English speaking regions during 2018.

Initially the IDI had decided to follow a mentor led model for eLearning development and delivery. Given difficulties faced in availability of mentors for long duration, the large time input required from mentors during delivery, the need for consistency in feedback provided and need for greater outreach, the IDI has decided to explore MOOCS, which will be based on interaction between the participant and the learning programme. The eLearning methodology may be modified based on this experiment.

Achievement of IDI Outputs and Outcomes:

The main IDI outputs on the programme are:

- IDI LMS available in 4 languages (English, Spanish, French and Arabic).   http://lms.idielearning.org/
- Competency based certification model piloted for eLearning and blended learning specialists' certification programme. Competency frameworks, structured learning material, evaluation framework and online exam material created and documented. A pool of 71 eLearning specialists certified following a competency based process.
- A pool of 32 blended learning specialists certified for ASOSAI in February 2018
- A pool of 67 LMS Administrators created in English and Spanish
- A directory of eLearning resource persons created and is available on IDI website http://www.idi.no/en/idi-cpd/enhancing-elearning-capacity-programme/enhancing-elearning-capacity-programme-resource-people
- A portfolio of six eLearning courses in English and Spanish available on IDI LMS.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2015	2016	2017	2018	2019
Professional Capacity Development: No. of SAI Staff Supported	Target	0	105	130	40	70
	Actual	51	28	204		
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	1 SAI	1 region and 2 SAI	Based on demand	75% request from SAI 90% region from region	75% request from SAI 90% region from region
	Actual	1 SAI	1 region	3 regions[4] and 1 SAI		

---

[4] ASOSAI and CAROSAI supported by setting up LMS. EUROSAI supported by providing IDI platform for courses.

		2015	2016	2017	2018	2019
Female Participation Rate[5]	Target	44%	44%	44%	40%	40%
	Actual	32%	32%	51%		

The IDI had originally planned to launch the eLearning specialists' certification for all English speaking regions. As it was the first time such certification was planned, the IDI decided to pilot it in ASOSAI and then cover the other English speaking regions. The IDI also needed time to develop the certification programme, and the ASOSAI pilot eLearning course was done in 2017, instead of 2016. The figures in terms of professional development in 2017 were exceeded.

Integration of Gender Issues and Empowerment of Women

SAIs are required to nominate equal number of male and female candidates. Gender balance is considered when selecting resource persons (mentors and evaluators). The IDI has received feedback from participants that eLearning has led to increased access to learning and capacity development for female participants who may be unable to travel for long periods of time for various reasons.

Key Lessons Learnt (Transferable to other Programmes)

1. 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.

2. 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.

3. 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.

4. Based on previous lessons learned the IDI instituted detailed readiness checks before agreeing to SAI or regional support.

---

[5] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Programme Results Framework & Indicators

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
IDI e-Learning platform available in all four languages	2015 (English) 2016 (Spanish, Arabic and French)	% supported SAIs & INTOSAI regions that use IDI e-Learning handbook	0 (2015)	50% (2022)	% SAIs, supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
Source: IDI e-Learning platform & project report[6]	LMS available in 4 languages in 2015	*Source: IDI Programme Monitoring System*			*Source: Programme 360 degrees and IDI Programme Monitoring System*		
eLearning Handbook available English, Arabic, French, Spanish version	2016 (English) 2017 (Spanish) 2018 (French and Arabic)	No. of IDI certified eLearning specialists	0	40 (ASOSAI) 2017 40 (OLACEFS) 2017 40 (other English speaking regions) in 2018 30 (French) in 2018 30 (Arabic) in 2018	% INTOSAI regions, supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
Source: IDI community portal	Current version in English will be processed as per IDI GPG's QA protocol in 2018	*Source: IDI Programme Monitoring System*		39 ASOSAI in 2017 32 OLACEFS in 2017	*Source: Programme 360 degrees*		
eLearning Certification Programme available English, Spanish, French and Arabic	English (2016), Spanish and French (2017) Arabic (2018)	% certified specialists used in SAI, regional and international programmes	0 (2015)	50% (2022)			

---

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

Source: IDI Programme Monitoring System and eLearning platform	English & Spanish (2017) French and Arabic to be available in 2019	*Source: IDI Programme Monitoring System*		
% regional requests for certified blended learning specialists pools met	75%	% IDI programmes using blended learning approach	(2015)	90% (2022)
Source: IDI Programme Monitoring System and regional communication	100% (ASOSAI)	*Source: IDI programme Monitoring System*		
Trained pool of Learning Management System (LMS) Administrators	40 English in 2016 25 English in 2017 25 Spanish in 2017 15 Arabic in 2018 15 French in 2018			
Source: IDI project report and eLearning platform	41 English speaking regions (20 ASOSAI in 2016 and 21 other English Speaking Region in 2017) 26 Spanish in 2017			
% requests for support met from INTOSAI regions in setting up eLearning	75%			
Source: IDI Programme Monitoring System	100% ASOSAI (2016)			

	CAROSAI (2017).							
% requests for support met from eligible SAIs in setting up eLearning *Source: IDI Programme Monitoring System*	90%							
	1 SAI (2015) 100% 0 SAIs (2016) 0% 1 SAIs (2017) 100%							

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

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

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Proba bility	Risk rating	Control rating	Resid ual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	The programme does not meet the needs of regions. The IDI and regions do not use eLearning specialists and LMS administrators.	3	1	3	0,6	1,8	IDI ascertains regional need and readiness before offering programme in the region. Support delivered using resource resources and in cooperation with the region. IDI, ASOSAI and CAROSAI have started using the new pools created and use the LMS. IDI exploring MOOCs for greater outreach and universal access.	MCD		
2.	Quality of learning programmes, quality of	3	2	6	0,6	3,6	Use of IDI methodology, use of IDI training specialists, independent review of evaluation process,	MCD	IDI needs to have a quality assurance mechanism for the assuring quality of learning	

#	Risk						Mitigation	Owner	Comment	
	evaluation process, quality of pools created.						participants certified based on evaluation against competency framework.		content. As this is a new approach in terms of methodology, there may be lack of common understanding. Lack of adequate number of resource persons that understand both methodology and technology in the first round.	🟧
4.	Availability of mentors with experience and expertise.	3	2	6	0,6	3,6	Mentor training in future, explore MOOCs, pools of resources created in the first round to be used in the next rounds.	MCD		🟧
5.	eLearning Platform goes offline and fails to run courses.	3	1	3	0,2	0,6	Maintenance contract, support for eLearning Portal and Learning Management System. Updated software. Backup support.	MCD		🟩
6.	Lack of stable and continuous access to Internet in some INTOSAI Regions.	3	1	3	0,2	0,6	Use asynchronous learning solutions, provide alternative learning solutions in case of solutions requiring large bandwidth, explore solutions that can be downloaded and provide for working offline.	MCD		🟩

Programme Objective

High quality audits of the Sustainable Development Goals (SDGs) by SAIs.

Programme Rationale

The UN Agenda 2030 adopted by all nations in September 2015, is a plan of action for people, planet and prosperity. It calls upon all countries and all stakeholders, acting in collaborative partnership, to implement this plan and pledges that 'no one will be left behind'. One of the key challenges of Millennium Development Goals (MDGs) was the lack of a follow up and review mechanism to assess the implementation of goals. The SAI community was also not involved in a substantial way in auditing the MDGs. The SDGs, however, provide for a follow up and review mechanism. By playing a role in the oversight of implementation of SDGs, SAIs can contribute substantially to accountability and transparency and demonstrate relevance in their national context, thereby fulfilling the vision of ISSAI 12 on the Value and Benefits of SAIs. Recognizing the importance of this agenda in making a difference in the lives of citizens, INTOSAI included SDGs as cross cutting priority 2 in its Strategic Plan 2017- 2022, calling upon member SAIs to contribute to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates. INTOSAI identified four approaches for engaging with SDGs. The IDI in cooperation with the KSC decided to contribute to INTOSAI efforts by launching an "Auditing SDGs Programme". As it was too early to audit implementation of SDGs, the programme focuses on auditing preparedness for the implementation of SDGs. The programme mainly comes under approach 1 and 2 of INTOSAI approaches, as it involves a performance audit of preparedness. While the programme was initiated at an INTOSAI level, the IDI received interest from more than 100 SAIs in all INTOSAI regions in this programme.

Programme Profile

Full Name	Auditing Sustainable Development Goals					
Duration	2016 to 2019					
Link to SAI & IDI Outcomes	Linked to strategic priorities 1 and 2 of the IDI. It facilitates SAIs in enhancing their contribution to accountability and transparency, it helps SAIs in taking up audits on important topics and it contributes to SAIs demonstrating relevance to citizens. As the programme is delivered following the IDI service delivery model, it involves the development and use of global public goods and provides a community of practice for auditing SDGs. It also covers IDI outcomes 1, 2 and 3.					
Participating SAIs	The following 56 SAIs and sub national office of Bogota are participating. In February 2018, 16 SAIs from CREAFIAF region signed statement of commitments for the programme. The programme is expected to be launched in ARABOSAI in 2018.					
	AFROSAI-E	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI
	Botswana Ghana Kenya Liberia Sierra Leone Tanzania Uganda Zambia	Afghanistan Bangladesh Bhutan Cambodia China India Indonesia Lao PDR Malaysia	Jamaica Saint Lucia	Georgia Poland Slovakia Spain[7]	Argentina Bogota Bolivia Brazil Chile Colombia Costa Rica Cuba Ecuador	Cook Islands Fiji FSM National FSM Pohnpei FSM Kosrae FSM Yap Kiribati Palau PNG

---

[7] Participating with OLACEFS SAIs due to language

		Maldives Mongolia Nepal Pakistan Philippines Sri Lanka			Guatemala Honduras Nicaragua Paraguay Peru Venezuela	Samoa Solomon Islands Tonga Tuvalu	
Other participating organizations	None						
Participants	Head of SAI, top management (for SAI leadership meeting), middle management (functional heads), audit teams, SAI staff (audit)						
Cooperation Partners	INTOSAI Knowledge Sharing Committee(KSC), INTOSAI Regions, SAIs, United Nations Department of Economic and Social Affairs (UNDESA), Canadian Audit and Accountability Foundation (CAAF), International Budgetary Partnership (IBP)						
In-kind contribution	**Resource Persons**: SAIs of Belize, Bhutan, Brazil, Cameroon, Colombia, Costa Rica, India, Indonesia, Macedonia, Malawi, Malaysia, Paraguay, Peru, Philippines, Papua New Guinea Saint Lucia, Samoa, Tonga, USA, CAAF, UNDESA **Hosting of events:** SAI India, Jamaica, USA, Peru, Fiji and UNDESA						
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden and MFA Finland), SAI Saudi Arabia						

Programme Implementation Strategy

The programme implementation strategy was agreed in March 2016. Since then, the programme has new elements and increased scope based on demands from SAIs and lessons learned.

Advocacy and Awareness Raising – The IDI initially planned to take up awareness raising and advocacy at various forums that IDI attended, and had not planned any specific awareness raising events of its own. The intention was two- fold to (i) raise awareness and advocate engagement in implementation of SDGs in the SAI community and (ii) to raise awareness and advocate the role of SAI in auditing SDGs amongst national and international stakeholders. With the scaling up of the programme to cover all INTOSAI regions, feedback from stakeholders on the importance of advocacy and awareness raising, and enhanced understanding of the SDG audit model, the IDI decided to include advocacy and awareness raising events as a part of regional rollout. IDI partners with UNDESA to have an annual event at UN headquarters to bring together SAI leadership and key stakeholders and engage more broadly by participating in webinars and events organised by stakeholders.

Advocacy & Awareness Raising

Guidance on Performance Audit of Preparedness for Implementation of SDGs

Cooperative Performance Audit of Preparedness for Implementation of SDGs

Lessons Learned and Compendium of Audit findings

Community of Practice of SDG Auditors

Massive Open Online Course on : Leave no one Behind

Auditing Preparedness for Implementation of SDGs: A guidance for Supreme Audit Institutions – The IDI developed this guidance to support SAIs in conducting an ISSAI based performance audit of preparedness for implementation of SDGs. The guidance explains Agenda 2030 and SDGs, speaks of the role of SAIs in implementation of SDGs and provides detailed "how to" guidance on performance audit of preparedness for implementation of SDGs. The current version of the guidance will be subjected to IDI's quality protocol for global public goods and Version 1 of the guidance will be available by end of 2018.

Performance Audit of Preparedness for Implementation of SDGs – At the planning meeting it was decided that the focus of a cooperative audit supported through this programme should be 'preparedness'. It was agreed that this audit would be a

SAI Leadership and Stakeholder Meeting	SAIs issue reports as per legal requirements	Quality Assurance of audits
SAIs nominate teams and include audit in annual plan	Audit Report Review Meeting	Lessons Learned and Compendium of Audit findings
Mentor Training and Development of Learning material	SAI teams conduct audit	
Blended learning for SAI audit teams	Audit Plan Review Meeting	**Cooperative Audit Support** **2017- 2019**

performance audit and the audit model would be ISSAI based. The audit would use a "whole of government" approach and examine the aspect of 'inclusiveness' to ensure that no one is left behind. In terms of process, the audit support follows IDI's cooperative audit support model. A key addition to the IDI cooperative audit model was the introduction of training for the mentor team prior to the design and development of the learning material. Awareness raising and advocacy workshops have also been added for CREFIAF and ARABOSAI. These workshops facilitate deeper understanding of the model and issues to be audited before the heads of SAIs decide to sign the statement of commitments.

Lessons learned and Compendium of audit findings - The compendium will be developed in 2019 based on the audit reports of SAIs participating in the cooperative audit. It is now planned that IDI and UNDESA will cobrand this document and work together for the development of the document. It is expected to be ready in time for High Level Political Forum (HLPF) in July 2019.

Community of Practice of SDG Auditors – This community of practice on the KSC – IDI Community Portal is a forum for knowledge sharing and interaction. Recently IDI and KSC have discussed plans to enhance the use of the different functionalities of the community.

Massive Open Online Course (MOOC): Leave No One Behind, Whole of Government Approach to Auditing SDGs - Recognising the high level of demand from SAIs and in order to have wider outreach, the IDI and KSC decided to create a SDG MOOC in 2018. This was approved by the IDI Board in November 2017.

Programme Progress as at end of 2017

The programme has expanded both in terms of the elements of the implementation strategy and the number of SAIs participating. As the implementation strategy consists of different parallel, yet connected elements, three separate tables have been included to give a picture of the progress as at the end of 2017.

Progress Against the Programme Implementation Strategy

Advocacy and Awareness Raising			
Region(s) & Group(s)	IDI-UN SAI Leadership & Stakeholder Meeting	IDI's Regional Meetings with SAI Leadership and Stakeholders (CREFIAF & ARABOSAI)	IDI participation in INTOSAI, regions and stakeholder events
All regions	√ (2017)	√ (2018) CREFIAF	√ (2017)
	Expected (2018)	Expected (2018) ARABOSAI	Expected (2018)
	Expected (2019)		Expected (2019)

Performance Audit of Preparedness for implementation of SDGs & Compendium of Audit Findings									
Region(s) & Group(s)	1. Obtain SAI Commitment	**2.** Mentor Training / Development of Learning Programme	3. Delivery of Learning Programme	4. Support for Audit Planning	5. Support conducting audit	6. Audit Report Reviewed	**7.** Audit Reports issued as per legal requirements	8. Quality Assurance of audit	9. Lessons Learned & Compendium of Audit findings
AFROSAI-E	√ (2017)	√ (2017)	√ (2017)	√ (2017)	Expected (2018)	Expected (2018)	Expected (2018-2019)	Expected (2019)	Expected (2019)
ARABOSAI	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2019)	Expected (2019)	Expected (2019-2020)	Expected (2020)	Expected (2019)[8]
ASOSAI	√ (2017)	√ (2017)	√ (2017)	√ (2017)	Expected (2018)	Expected (2018)	Expected (2018-2019)	Expected (2019)	Expected (2019)
CAROSAI	√ (2017)	√ (2017)	√ (2017)	√ (2017)	Expected (2018)	Expected (2018)	Expected (2018-2019)	Expected (2019)	Expected (2019)
CREFIAF	√ (2018)	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2019)	Expected (2020)	Expected (2019)
EUROSAI	√ (2017)	√ (2017)	√ (2017)	√ (2017)	Expected (2018)	Expected (2018)	Expected (2018-2019)	Expected (2019)	Expected (2019)
OLACEFS	√ (2017)	√ (2017)	√ (2017)	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2019)	Expected (2019)	Expected (2019)
PASAI	√ (2017)	√ (2017)	√ (2017)	√ (2017)	Expected (2018)	Expected (2018)	Expected (2018-2019)	Expected (2019)	Expected (2019)

MOOC on 'Leave No One Behind'						
Region(s) & Group(s)	1.Planning the MOOC	2.Selection of Vendor	3.Formation of global team	4.Design and Development of MOOC	5.Deployment of MOOC	6.Availability in other languages
All regions	√ (2017)	Expected (2018)	Expected (2018)	Expected (2018-2019)	Expected (2019)	Expected (2020)

Overall Assessment of Progress: The programme has so far exceeded many of the originally planned milestones. In terms of advocacy and awareness raising, the IDI participated in a side event at HLPF organised by the INTOSAI General Secretariat in cooperation with UNDESA. In July 2017, the IDI and UNDESA organised a two-day meeting for SAI Leadership and Stakeholders at UN Headquarters, New York. Around 100 people from 47 countries participated, including SAI leadership and staff from all INTOSAI regions, representatives from INTOSAI, IDI Board members, representatives from UN bodies, civil society, parliament, governments and other stakeholders. The sessions included discussions on: Preparedness for implementation of the SDGs – An auditor's perspective; SDGs and whole of government approach; Auditing policy coherence and integration; Leaving no one behind; Multi-stakeholder engagement; Mobilising means of implementation; Indicators, baselines and data; Role of SAIs in SDGs follow up and

---

[8] The IDI and UN plan to develop a cobranded compendium of audit findings for HLPF July 2019. Good Quality reports from all regions available at the time of development will be included in the compendium.

review. The event was telecast live on UN TV. A link to the video was made available on the UN website and to all participants of the IDI programme. The IDI has also participated in expert panels and discussions on SDGs at national, regional and INTOSAI level.

The guidance on auditing preparedness for implementation of SDGs was first developed by a global team in 2016. The draft was modified based on feedback from key stakeholders and made available on KSC-IDI portal during INCOSAI 2016. In 2017, a team from IDI and experts from US GAO and UNDESA worked further on the draft and the revised version was used for mentor training and development of the eLearning programme. Based on further elucidation of the model and feedback from the eLearning course the draft has been further modified. As an IDI global public good this guidance is subject to IDI's quality protocol for GPGs. The current version of the draft will be exposed as version 0 and a version 1 is expected to be finalised in 2018.

56 SAIs and 1 subnational audit office (Bogota) in English and Spanish speaking regions are currently participating in the cooperative performance audit of preparedness for implementation of SDGs. While the English speaking regions are looking at preparedness across the 'entire agenda', in OLACEFS SAIs are conducting preparedness audits on Goal 5 Gender Equality. In the English speaking regions SAI teams completed the eLearning course and developed audit plans, which were reviewed by experts and the mentor team at an audit planning meeting. At that meeting audit teams also attended a one-day stakeholder meeting to interact with UN, government and civil society stakeholders on issues in the audit of preparedness. In OLACEFS audit teams have completed the eLearning course and are currently in the audit planning stage.

The programme will be launched in CREFIAF and ARABOSAI in 2018.

Besides the availability of guidance, there has been limited activity on the community of practice. In December 2017, the KSC decided to revamp the portal. The IDI and KSC are in the process of writing a paper on 'Fostering robust communities of practice'. The good practices in this paper are planned to be piloted on the SDG community of practice. Some of the new practices will include having a community manager, making access easier and linking the CoP to SDG MOOC.

A team from IDI, KSC Chair, UNDESA, SAI Brazil and SAI Estonia met in New Delhi during December 2017 to plan a MOOC on 'Leave no one behind'. The MOOC would consist of two parts – Introductory videos for awareness raising and an SDG Game with three variations for SAI Leaders, SDG Audit Supervisors and SDG Auditors. The MOOC will also be linked to the CoP on SDGs, where interaction with other members of the community will be provided for through discussion forums, chats webinars, blogs etc. While the creation of the game will be outsourced to a vendor, a global team will be put in place to provide input and

subject matter expertise in the construction of the game. The game will be available on IDI's Moodle platform and can be accessed by anyone at any time after self-registration.

SAI Participation in Light of Commitment Statements: To begin with 61 SAIs signed statement of commitments for participating in the programme. The SAI of Marshall Islands dropped out during the eLearning course. SAIs of Hungary, Myanmar and Kyrgyzstan completed the eLearning and left the programme due to lack of readiness at the country or SAI level. During the planning meetings, the IDI found that in some SAIs had allocated additional people and resources to the audit of preparedness than covered in the commitments they made. This was done on the basis of national requirements. On the other hand, some SAIs had not allocated sufficient time and resources to their audit teams despite giving commitment that they would. The IDI plans to write to SAI leadership urging them to provide SAI teams with resources necessary for conducting the audit.

Updates to Programme Plan: The programme was scaled up from an ambition initially of supporting 40 SAIs, to rollout in all INTOSAI regions. The following changes were made to the programme since the approval of the IDI operational plan in November 2016 as included in the IDI operational plan approved in November 2017.

Plan in November 2016	Changes/ Additions during 2017	Rationale
40 SAIs in the INTOSAI community to be supported through the programme. (including 8 SAIs in CREFIAF supported in conducting audit of preparedness for Goal 5 and 8 SAIs in PASAI that were to be supported in conducting cooperative performance audit of institutional frameworks for fighting corruption (target 5, goal 16).	Programme to be rolled out for all INTOSAI regions in Arabic, French, English and Spanish. 56 SAIs and currently participating. SAIs in English speaking regions decided to audit preparedness across the 'entire agenda'. Audit of institutional frameworks for fighting corruption being conducted as a part of SAI Fighting Corruption programme. 16 SAIs in CREFIAF have signed Statement of Commitments for auditing across the 'entire agenda'.15 SAI from OLACEFS and Spain conducting audit of preparedness for Goal 5. ARABOSAI will have a separate rollout starting 2018.	Programme scaled up based on demand from regions and SAIs.
	Based on discussions and agreement with UNDESA a series of SAI Leadership and Stakeholder workshops have been organised / are planned to be organised from 2017 to 2019 in conjunction with UN's HLPF. Workshops also planned at regional level in CREFIAF and ARABOSAI.	Strong response to the first workshop and expressed need for advocacy and interaction with stakeholders. Expressed need for awareness raising at SAI leadership level before going to capacity development through the cooperative audit.
	MOOC on 'Leave no one behind' added for implementation in 2018	Added for greater outreach and demand for anytime learning from SAIs.

Achievement of IDI Outputs and Outcomes:

So far, the main IDI outputs on the programme are:

- eLearning courseware for performance audit on preparedness for implementation of SDGs available in English and Spanish.
- Draft guidance on preparedness for implementation of SDGs available in English and Spanish.
- 60[9] audit teams (168 participants) completed eLearning course on performance audit of preparedness for implementation of SDGs.
- 40 draft SAI audit plans reviewed.
- 97 participants from SAI Management in all INTOSAI regions and stakeholders participate in IDI-UN SAI leadership and other stakeholders meeting for auditing preparedness. Based on the success of the meeting IDI and UN agree to have annual meetings for SAI leadership and stakeholder interaction in 2018 and 2019.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018	2019
Professional Capacity Development: No. of SAI Staff Supported	Target	10	94	110[10]	140[11]
	Actual	0	269[12]		

---

[9] Audit teams from 60 SAIs attended the eLearning course. Thereafter SAI Hungary, SAI Myanmar and SAI Kyrgyzstan pulled out of the programme.

[10] Target as per OP 2018 approved in November 2017

[11] Target as per OP 2018 approved in November 2017

[12] This figure includes SAI teams that participated in the eLearning course in English and Spanish. It also includes 97 participants of the IDI-UN SAI Leadership and Stakeholder Meeting held in New York in July 2017

		2016	2017	2018	2019
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	32[13]	55[14]	70[15]
	Actual	N/A	56		
Female Participation Rate[16]	Target	44%	44%	40%	40%
	Actual	N/A	52%		

Integration of Gender Issues and Empowerment of Women

The IDI required SAIs to nominate an audit team gender balanced audit teams, which included at least one female participant. The programme till date shows a 52% female participation. The audit of preparedness in OLACEFS focuses on Goal 5 Gender Equality. All other audits of preparedness are required to look at 'inclusiveness' dimension, this dimension includes gender.

At the SAI Leadership and stakeholder meeting and stakeholder meetings during the audit planning meetings, separate sessions on 'Auditing inclusiveness' were conducted. These included discussions on gender. The audit model for auditing preparedness contained in the guide and the eLearning programme ask 'inclusiveness questions' these include gender.

MOOC on 'Leave no one behind' will also include material on inclusiveness and gender.

Key Lessons Learnt (Transferable to other Programmes)

1. 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.

2. Many SAIs 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.

3. Addition of mentor training component and emphasis on advocacy and awareness raising worked well during 2017. There is a need to further add to the mentor training provided.

---

[13] Target as per OP 2017 approved in November 2016

[14] Target as per OP 2018 approved in November 2017

[15] Target as per OP 2018 approved in November 2017

[16] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes that involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Programme Results Framework & Indicators

Objective: High quality audits of the Sustainable Development Goals by SAIs

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Guidance on auditing preparedness for implementation of SDGs available	2016 English 2017 Arabic, French, Spanish	% participating SAIs that conduct audit of preparedness as per IDI guidance	0 (2016)	70% (2018)	% participating SAIs that issue audit reports on audit of preparedness for implementation of SDGs within the established legal timeframe	0 (2016)	60 % (2019)
Source: IDI Programme Monitoring System	Current version of the guidance will be processed as per IDI's QA protocol for GPGs in 2018 [17]	*Source: IDI Programme Monitoring System*			*Source: IDI Programme Monitoring System*		
Blended learning courseware developed as per IDI methodology (English, French)	2017 English & French	% trained SAI staff used in auditing SDGs or conducting ISSAI based PAs	0 (2016)	60 % (2019)	% audits subjected to QA that largely follow applicable ISSAI requirements	0 (2016)	60% (2019)
Source: IDI Programme Monitoring System and eLearning platform	Blended learning courseware in English and Spanish as per changed plans.	*Source: Programme 360 degrees*			*Source: Quality assurance review reports*		
No of SAI teams trained in auditing preparedness for implementation of SDGs	40 SAI teams (2017)	No. of SAIs that report use of IDI Guidance on auditing preparedness	0 (2016)	70 SAIs (2019)	% participating SAIs reporting conducting audits of SDGs on a regular basis	0 (2016)	60% (2021)

---

[17] This guidance being a GPG is subject to IDI quality protocol. As the protocol was approved in November 2017, the final version of the guidance will be available in all four languages in 2018.

Source: IDI Programme Monitoring System	60 SAI teams	*Source: Programme 360 degrees*			*Source: Programme 360 degrees*	
No. of SAIs provided support for auditing preparedness	40 SAI teams (2017-2018)					
Source: IDI Programme Monitoring System	Audit plans of 40 SAI teams reviewed					
% issues audits quality assured through a QA mechanism	70% (2019)					
Source: IDI Programme Monitoring System						

Assumptions SAIs
- Adequate number of SAIs are interested in participating in the programmes and meet all programme requirements.
- SAIs keep programme commitments

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

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

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Proba bility	Risk rating	Con trol rati ng	Resid ual risk	Control measures	Control Owner	Notes	Alert Code
				(CxD)		(ExF)				
1.	**Added value** SAIs do not complete audits	3	1	3	0,6	1,8	SAI commitment, programme based on SAI needs, comprehensive support for conducting audits.	MCD/ SAI		
2.	**Sustainability** SAI audits do not have any impact and SAIs do not continue to engage with SDGs	3	2	6	0,6	3,6	Multi stakeholder engagement at national and international level, advocacy and awareness raising with key stakeholders, strategic management framework includes SDGs, longer term IDI support for auditing SDGs	MCD/ SAI	SAI capacity and SAI environment may not enable sustainability.	
3.	**Quality** Quality of audit reports	3	2	6	0,6	3,6	Broad partnerships and mix of resource persons, comprehensive support, use of ISSAIs, quality assurance process.	SAI	SAI capacity and complexity of the audit model and topic, SAI ability to meet all applicable ISSAIs. SAI provision of adequate resources.	
5.	**Availability of appropriate resource persons** IDI may not be able to find sufficient number of resource persons with required competencies	3	2	6	0,6	3,6	Partnership with UNDESA and regions, involvement of resource persons from other key stakeholders, mentor training, use PA ISSAI facilitators	MCD	Subject matter is new to SAIs. The audit approach is new for performance auditors. Performance audit methodology in many SAIs still at formative stages.	
6.	**Participation in community of practice** The CoP set up under the KSC-IDI portal is not active	2	2	4	0,6	2,4	Reformatting CoP to follow best practices in fostering robust communities of practice	MCD	Culture of lack of participation in online communities	

Programme Objective

SAIs move from current audit practices to ISSAI based audit practices.

Programme Rationale

The 20th INTOSAI Congress (South Africa, 2010) adopted a comprehensive set of International Standards of Supreme Audit Institutions (ISSAIs) that cover the core audit disciplines of financial, performance and compliance audits. The adoption of the ISSAI represents a milestone in the strengthening of the global public sector audit profession. INTOSAI called upon its members to use the ISSAI framework as a common framework of reference for public sector auditing and implement the ISSAIs in accordance with the mandate and national regulations of the respective SAIs. The INTOSAI Strategic Plan and the ISSAI Rollout Model approved by INTOSAI Governing Board in October 2011 mandated the IDI to 'support ISSAI Implementation'. The Global SAI stocktaking report 2010 confirmed SAI needs for support in ISSAI implementation support. In keeping with the mandate given by INTOSAI and SAI needs, the IDI launched a comprehensive capacity development programme called the ISSAI Implementation Initiative (3i programme) in 2012. Phase I of the programme was rolled out in English speaking regions from 2012 to 2014. The regions of OLACEFS, CREFIAF and ARABOSAI also indicated strong interest and need for ISSAI implementation support. Based on the strong demand and resources available at the IDI, the 3i Phase I was launched in OLACEFS in March 2014, in ARABOSAI in June 2014 and in CREFIAF in December 2014. The SAI Stocktaking reports of 2014 and 2017 also confirmed the continued need for long term support to SAIs for ISSAI implementation.

Programme Profile

Full Name	ISSAI Implementation Initiative Phase I		
Duration	ARABOSAI, CREFIAF, OLACEFS: 2014 to 2019		
Link to SAI & IDI Outcomes	Linked to IDI strategic priorities 1 and 2. It facilitates SAIs in enhancing their contribution to accountability and transparency, by supporting audit practices that lead to high quality audits on topics that are relevant. The programme also contributes to the achievement IDI outcomes 1, 2 and 3 as the programme is delivered following the IDI service delivery model, involves the development and use of global public goods and provide a community of practice.		
Participating SAIs	The following 22 SAIs in CREFIAF, 19 SAIs in OLACEFS and 17 SAIs in ARABOSAI signed statements of commitments for the programme.		

ARABOSAI	CREFIAF	OLACEFS
Algeria	Benin	Argentina
Bahrain	Burkina Faso	Bolivia
Egypt	Burundi	Brazil
Iraq	Cameroon	Chile
Jordan	Cape Verde	Colombia
Kuwait	Chad	Costa Rica
Lebanon	Central African Re	Cuba
Libya	Comoros	Dominican Rep.
Mauritania	Congo	Ecuador
Morocco	Cote d'Ivoire	El Salvador
Oman	Djibouti	Guatemala
Palestine	Gabo	Honduras
Qatar	Guinea	México
Sudan	Guinea Bissau	Nicaragua
Saudi Arabia	Equatorial Guinea	Paraguay
Syria	Madagascar	Perú
Tunisia	Mali	Puerto Rico

---

[18] This report covers ARABOSAI, CREFIAF and OLACEFS where 3i Phase I is still being rolled out.

		Niger DR Congo Sao Tome & Principe Senegal Togo	Uruguay Venezuela	
Other participating organizations	West African Economic and Monetary Union (UEMOA)			
Participants	Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff			
Cooperation Partners	INTOSAI Regions, SAIs, INTOSAI Professional Standards Committee (PSC), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), Financial Audit and Accounting Subcommittee (FAAS), INTOSAI Capacity Building Committee (CBC)			
In-kind contribution	**Hosting support:** Brazil, Cameroon, Costa Rica, Dominican Republic, Ecuador, Gabon, Jordan, Kuwait, Mexico, Morocco, Oman, Peru, Sudan, Tunisia, UAE and Uruguay **Resource Persons:** Argentina, Brazil, Burundi, Cameroon, Canada, Colombia, Costa Rica, Egypt, El Salvador, Gabon, Guatemala, Iraq, Jordan, Kuwait, Lebanon, Lithuania, Mexico, Morocco, Norway, Oman, Palestine, Paraguay, Senegal, Sudan, Tunisia, UAE and Uruguay			
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland), US Agency for International Development (USAID) and Global Affairs Canada (GAC)			

Programme Implementation Strategy:

For supporting SAIs in moving from current practice to ISSAI based audit practices, the IDI used an implementation strategy that involved development of guidance and tools, creation of resource persons, provision of a community portal for knowledge sharing, support for conducting ISSAI based audits and support to try out some of the IDI tools for starting with ISSAI implementation.

1. **Development of Global Public Goods** – All 3i Products developed in English (three iCATs and three ISSAI implementation handbooks for financial, performance and compliance audit) have been translated and adapted into Spanish, Arabic and French by regional teams of ISSAI mentors and experts. These products were used in the ISSAI Certification Programmes as well.

2. **ISSAI Certification Programmes** – The IDI cooperated with PSC to certify a pool of PSC-IDI certified ISSAI facilitators in ARABOSAI, CREFIAF and OLACEFS in the three audit streams (financial, performance and compliance audit). Participants for the programme were selected on the basis of an online test and certified on the basis of their participation in all parts of the learning programmes delivered. While a blended learning programme was delivered in OLACEFS, in ARABOSAI and CREFIAF the learning was delivered mainly through face to face workshops.

3. **ISSAI Knowledge Network/Community of Practice** – A 3i community portal was launched in October 2015 to provide a platform for interaction, information, learning and knowledge sharing. The platform also contains a directory of ISSAI facilitators and a library of 3i products which could be freely downloaded. In 2017 this portal was merged with the IDI website.

4. **ISSAI Based Cooperative Audits** – Under this component, IDI supported SAIs in conducting ISSAI based cooperative financial, performance and compliance audits. In OLACEFS 10 SAIs were supported in conducting ISSAI based performance audit of poverty alleviation using the IDI's cooperative audit support model. A cooperative compliance audit is planned to start in 2018. In ARABOSAI, three SAIs were supported in conducting financial audit, nine SAIs were supported in conducting compliance audit of procurement and ISSAI based performance audits are being supported through the SAI Fighting Corruption Programme. In CREFIAF, ISSAI based performance audits were planned as a part of the Auditing SDGs programme. ISSAI based compliance audits on procurement and ISSAI based financial audits were also planned for limited SAIs, which have not been conducted so far.

5. **SAI Level ISSAI implementation startup** – All participating SAIs in these three regions have been supported in using iCATs to map their needs and develop ISSAI implementation strategies based on their needs. The IDI also held three iCATs review meetings in financial audit, compliance audit and performance audit to provide feedback on the iCATs. A total of 43 iCATs were reviewed for

ARABOSAI (target of 22), 46 for CREFIAF (target of 26) and 26 for OLACEFS (target of 22). The ISSAI facilitators started implementing their individual action plans for the benefit of ISSAI implementation in their SAIs and the region.

Programme Progress as at end of 2017

Progress Against the Programme Implementation Strategy

| ISSAI Certification Programme and iCATs | | | | | |
Region(s) & Group(s)	1. Obtain SAI Commitment	2. Product adaptation	3. ISSAI Certification Programmes	4. SAIs conduct iCATs	5.Review of iCATS and support in ISSAI implementation strategy development
ARABOSAI	√ (2014)	√ (2015)	√ (2015)	√ (2015)	√ (2015)
CREFIAF	√ (2014)	√ (2015)	√ (2015-2016)	√ (2016)	√ (2016)
OLACEFS	√ (2014)	√ (2014)	√ (2014-2015)	√ (2015)	√ (2015-16)

| Cooperative Audits | | | | | |
Region(s) & Group(s)	1. SAI Commitment	2. Training SAI Teams (Blended learning)	3. Audit Planning Meeting (Blended approach)	4. Audit Review Meeting	5.Quality Assurance
ARABOSAI (CA)	√ (2016)	√ (2016)	√ (2016-2017)	√ (2017)	√ (2017)
ARABOSAI (FA)	√ (2016)	√ (2016)	√ (2016-2017)	√ (2017)	√ (2017)
OLACEFS (PA)	√ (2015)	√ (2015)	√ (2016)	√ (2016)	√ (2017)

Overall Assessment of Progress: The programme has been delivered as planned in ARABOSAI and OLACEFS. In CREFIAF the ISSI certification programmes were delivered as planned and SAIs were supported in conducting iCATs. However, the cooperative audits planned for CREFIAF have not been conducted due to lack of adequate resources at the IDI to manage all programmes planned to be delivered in the region. In 2018 the IDI will take up discussions with key stakeholders to determine a way forward for supporting ISSAI implementation in CREFIAF.

SAI Participation in light of Commitment Statements: Statement of Commitments were signed with SAIs for conducting iCATs and ISSAI based compliance audits. The table below shows the SAIs that signed statement of commitments for conducting iCATs and cooperative audits and their current status.

Region	Status on commitments for conducting iCATs	Status on commitments for conducting cooperative FA/PA/CA
ARABOSAI	15 out of 16 SAIs conducted iCATs and produced iCAT reports. SAI Lebanon did not produce iCAT reports.	Financial Audit – All three SAIs have kept commitments so far. Compliance Audit – Seven SAIs out of nine who participated in the programme shared audit report with IDI and participated in the QA workshop (SAI Libya and Mauritania did not submit the audit reports and did not participate in the QA workshop).
OLACEFS	12 out of 18 SAIs conducted iCATs. (SAIs of Argentina, Bolivia, Chile, Ecuador, Uruguay and Venezuela did not) (SAIs of Colombia, Cuba, El Salvador, Guatemala, Mexico did not submit iCAT reports)	Performance Audit – Nine SAIs out of ten who participated SAI Nicaragua did not issue the audit report.

Updates to Programme Plan: The cooperative audits in CREFIAF which were planned to be carried out in 2017, will be discussed with regional and other stakeholders and a new plan will be developed based on regional needs and IDI resources.

Achievement of IDI Outputs and Outcomes:

- Eight performance audit reports on Poverty Alleviation in OLACEFS were published
- Three SAIs in ARABOSAI completed ISSAI based financial audits and reports have been issued, and QA review was conducted in 2017.
- Nine SAIs in ARABOSAI completed ISSAI based cooperative compliance audit, out of which eight SAIs issued the report and copies shared with the IDI. Out of eight audit reports, seven had gone through a quality assurance review.

IDI Professional, Organisational and Institutional Capacity Development: ARABOSAI:

		2015	2016	2017
Professional Capacity Development: No. of SAI Staff Supported	Target	96	39	30
	Actual	88	31	30
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	17	11	11
	Actual	15	9	8
Female Participation Rate[19]	Target	44%	44%	44%
	Actual	35%	23%	24%

IDI Professional, Organisational and Institutional Capacity Development: CREFIAF:

		2015	2016	2017
Professional Capacity Development: No. of SAI Staff Supported	Target	N/A	96	24
	Actual	31	89	0
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	5	8
	Actual	15	15	0
Female Participation Rate	Target	44%	44%	44%
	Actual	45%	38%	N/A

IDI Professional, Organisational and Institutional Capacity Development: OLACEFS:

		2015	2016	2017
Professional Capacity Development: No. of SAI Staff Supported	Target	88	36	9
	Actual	94	48	9
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	20	6	9
	Actual	19	10	9
Female Participation Rate	Target	44%	44%	44%
	Actual	51%	35%	22%

Integration of Gender Issues and Empowerment of Women

In all programme components, IDI requires gender balance in the nomination of participants by the SAIs in the programme. It was required both in the certification programme and in the audit teams for the cooperative audits.

The 3i Performance Audit Handbook includes consideration of equity and examples on including this consideration in audits.

---

[19] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Key Lessons Learnt (Transferable to other Programmes)

1. The tool developed for supporting SAIs in setting up their Quality Assurance (QA) practices and conducting QA at SAI level, needs to be adapted to suit the requirements of quality assurance mechanisms for IDI's cooperative audit. The IDI needs to put in place a robust system for conducting QAs in cooperative audits. The system needs to provide for identifying reviewers with the right competencies. The system needs strengthening in terms of, concluding on and reporting on the results, format of the review, time provided for the review and quality assurance of the review reports.

2. Linking ISSAI facilitator certification to completion of iCATs by SAIs 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.

3. IDI 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.

Programme Results Framework & Indicators (ARABOSAI)

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
3i Products (iCATs, ISSAI Implementation Handbooks) available in Arabic	By 2015	% of SAIs from developing countries in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan[20]	0 (2015)	25% (2019)
Source: IDI Programme Monitoring System	2015	*Source: Signed statement of commitments*		100%	*Source: Programme 360 degrees*		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Arabic)	By 2015	Percentage of participating SAIs reporting use of a. iCATs b. ISSAI Implementation Handbooks	0 (2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue[21] audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50% (2017)
Source: IDI Programme Monitoring System	2015	*Source: IDI Programme Monitoring System*		94 % (iCATs & handbooks)	*Source: IDI Programme Monitoring System*		2017: FA 100%
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50 %(2017)
Source: IDI Programme Monitoring System	CA (15), FA(14), PA(14)	*Source: IDI Programme Monitoring System*		94%	*Source: Quality Assurance Review Reports*		2017: Although the QA for FA

---

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

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

				completed, the report has not been finalised
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits • Financial • Performance[22] • Compliance	2 (2016) 9 (2018) 9 (2017)	Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0 (2014)	60% (2018)
Source: IDI Programme Monitoring System	3 SAIs (FA) 9 SAIs (CA)	*Source: Programme 360 degrees*		
No. of SAI provided onsite support • Financial • Performance • Compliance	2 (2016) 3 (2018) 3 (2017)			
Source: IDI Programme Monitoring System	2016 & 2017 (no onsite support provided)			
3i Community of practice available in Arabic	2015			
Source: 3i Community of Practice	2016			
Cumulative number of trained SAI PMF assessors from SAIs in ARABOSAI (Male; Female)	55;7(2014 70;10 (2015) 85;15 (2016)			
Source: IDI Programme Monitoring System	55;7(2014)			

---

[22] This audit is linked to SAI Fighting Corruption Programme in ARABOSAI and to the Auditing SDGs programme.

Programme Results Framework & Indicators (CREFIAF)

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
3i Products (iCATs, ISSAI Implementation Handbooks) available in French	2015	% of SAIs from developing countries in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan[23]	0 (2015)	25% (2019)
Source: IDI Programme Monitoring System	2015	*Source: Signed statement of commitments*		100%	*Source: IDI Programme Monitoring System*		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in French)	2016	Percentage of participating SAIs reporting use of a. iCATs b. ISSAI Implementation Handbooks	0 (2014)	iCATs 80% 2016) Handbooks 60% (2017)	% participating SAIs which issue[24] audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40%(2018) PA: 40%(2017) FA: 50% (2019)
Source: IDI Programme Monitoring System	2016	*Source: IDI Programme Monitoring System*		96% (iCATs & handbook)	*Source: IDI Programme Monitoring System*		No support for audit component in 2017 as against the programme plan
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	5 (2016) 10 (2016) 11 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0 (2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2017) FA: 50 % (2019)

---

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

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

Source: IDI Programme Monitoring System	FA (14), PA (15), CA (17)	*Source: IDI Programme Monitoring System*		96%	*Source: Quality Assurance Review*	No support for audit component in 2017 as against the programme plan
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits • Financial • Performance • Compliance	2 (2018) 10 (2016) 11 (2017)	Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0(2014)	60% (2018)		
Source: IDI Programme Monitoring System	No support for pilot audits	*Source: Programme 360 degrees*				
3i Community of Practice available in French	By 2016					
Source: IDI Programme Monitoring System	Community not finalised					

Programme Results Framework & Indicators (OLACEFS)

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Spanish)	By 2015	Percentage of participating SAIs reporting use of c. iCATs d. ISSAI Implementation Handbooks	iCAT - 0 (2014)	iCATs 65% (2016) 80% (2017) Handbooks 60% (2017)	% participating SAIs which issue[25] audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	60% (2017)
Source: IDI Programme Monitoring System	2015	*Source: IDI Programme Monitoring System*		iCATs & handbook 67%	*Source: IDI Programme Monitoring System*		90%
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAIs who complete iCATs and prepare implementation strategy	0 (2014)	60%(2017)	SAI starts implementation based on the strategy	0 (2015)	CA: 40% (2017) PA: 40% (2017) FA: 40% (2017)
Source: IDI Programme Monitoring System	8 (2016) 9 (2016) 9 (2016)	*Source: IDI Programme Monitoring System*		39%	*Source: IDI Programme Monitoring System*		FA, PA, CA 39%
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits • Performance	9 (2018)	% SAIs complete the audit following the methodology	0 (2014)	60% (2017)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	40% (2017)
Source: IDI Programme Monitoring System		*Source: IDI Programme Monitoring System*		90%	*Source: Quality Assurance review reports*		*Although QA conducted, report not*

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

								finalised in 2017
3i Community of practice available in Spanish	2015	Percentage participating SAI Staff who complete ISSAI Certification Programme	0 (2014)	80% (2015)				
Source: Community of practice	2015			100%				
ISSAI facilitators certified		Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0 (2014)	50% (2018)				
		Source: Programme 360 Degrees						

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

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

Assumptions other stakeholders
- Partners agree to release experts to the programme

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code (*)
				(CxD)		(ExF)				
1.	**Added Value** Support provided through programme components may not add value to SAIs' ISSAI implementation efforts	3	1	3	0,6	1,8	Programme based on SAI needs, support components determined in cooperation with SAIs and stakeholders.	3i team	This risk did not materialize. SAIs participated actively in all programme components and have pools of ISSAI facilitators, iCATs and ISSAI based audits. There has been continued demand of ISSAI implementation support	
2.	**Sustainability** Ability of supported SAIs in sustaining ISSAI compliant audit practices in the long term	3	2	6	0,6	3,6	SAI commitment, engagement with SAI management, creation of a pool of resource persons, 3i products, linking ISSAI implementation to SAI strategy	3i team	Received feedback on the need for more SAI level support and support for QA. This has been included in 3i Phase II.	
3.	Ensuring the quality of deliverables from the IDI	3	2	6	0,2	1,2	Products created by qualified global and regional resource persons. TOR with PSC and subcommittees, use of interpretation services.	3i team	This risk was managed by seeking support from INTOSAI standard setters and regional resource persons. Resources developed in English regions were used with the help of interpretation services.	
5.	Availability of SAI level evidence based data on ISSAI implementation	3	2	6	0,6	3,6	Confidentiality of shared information, statement of commitments, SAIs encouraged to conduct SAI PMF. Support for regional and SAI level QA.	3i team	Need to establish a common understanding of ISSAI Implementation in INTOSAI	

Programme Objective

SAIs move towards ISSAI compliant audit practices.

Programme Rationale

In 2012 the IDI launched 3i Programme Phase-I to support SAIs in developing countries in implementing ISSAIs. The programme resulted in development of global public goods like iCATs and ISSAI Implementation Handbooks, creation of a pool of more than 400 ISSAI facilitators for financial, performance and compliance audits in English, Arabic, French and Spanish, 3i cooperative audits in all INTOSAI regions, a 3i community portal in four languages and more than 200 iCATs done in 82 SAIs. While the 3i Phase 1 concluded in the English-speaking regions in 2014, it continues to be implemented in non-English speaking regions that started at a later date.

The IDI Global Survey 2014 and the SAI management workshops conducted in different INTOSAI regions during 2015 and 2016 indicated continued support for ISSAI implementation as the top priority of most SAIs. More than 100 SAIs in all INTOSAI regions have prioritised this programme. In light of the continuing high demand from SAIs and given the long-term nature of ISSAI Implementation, the IDI decided that support for ISSAI implementation will be a continuing work stream for the IDI. This work stream will be divided into phases for ease of planning, conducting and reporting on programmes to stakeholders. In keeping with this thinking, the IDI launched ISSAI Implementation Initiative (3i Programme) Phase II in 2016.

Programme Profile

Full Name	ISSAI Implementation Initiative - Phase II					
Duration	2016 to 2021					
Link to SAI & IDI Outcomes	Linked to IDI strategic priorities 1 and 2. It facilitates SAIs in enhancing their contribution to accountability and transparency, by supporting audit practices that lead to high quality audits on topics that are relevant. The programme also contributes to the achievement IDI outcomes 1, 2 and 3 as the programme is delivered following the IDI service delivery model, involves the development and use of global public goods and provide a community of practice.					
Participating SAIs	The 3i Phase II programme is divided into a number of sub programmes. The table below indicates SAIs participating in two such programmes – Quality Assurance (QA) Programme and SAI Level ISSAI Implementation Support Programme. Other programmes like the SAI Audit Professionals Certification Pilot is yet to be launched. 3i Cooperative audits are being conducted under 3i Phase 1 and other programmes like Auditing SDGs, SAI Fighting Corruption and CBC support programme. SAIs participating in those programmes are not included here.					
		AFROSAI-E	ASOSAI	CAROSAI	EUROSAI	PASAI
	QA Programme	South Africa Tanzania Zimbabwe	Bangladesh Bhutan India Malaysia Maldives Mongolia Nepal Philippines	Cayman Islands Guyana Jamaica Trinidad & Tobago	Hungary Georgia	Cook Island Fiji Samoa Tonga New Zealand
	SAI Level ISSAI Implementation support		Bhutan			Tonga

Other participating organizations	None
Participants	Head of SAI, top management, middle management, audit team leaders, audit team members, quality assurance reviewers
Cooperation Partners	INTOSAI Regions, SAIs, INTOSAI Professional Standards Committee (PSC), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), Financial Audit and Accounting Subcommittee (FAAS) and Capacity Building Committee (CBC)
In-kind contribution	**Resource Persons**: SAIs of Bangladesh, Bhutan, Brazil, European Court of Auditors, Norway, South Africa, Sweden, Philippines, Georgia, Portugal, PASAI Secretariat, Indonesia, CAAF, Maldives, Jamaica, Namibia, Cook Islands **Hosting of events**: SAI Bhutan, Philippines, Mongolia, Georgia
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland), Global Affairs Canada

Programme Implementation Strategy

In 2016 the IDI finalised the programme implementation strategy for 3i Phase II. The strategy is based on lessons learned from Phase I, results of 3i Phase I evaluation, feedback from partners and stakeholders, developments in INTOSAI related to standard setting and professionalization and the nature of support demanded by SAIs. The strategy consists of six elements, some of these elements are sub programmes in their own right.
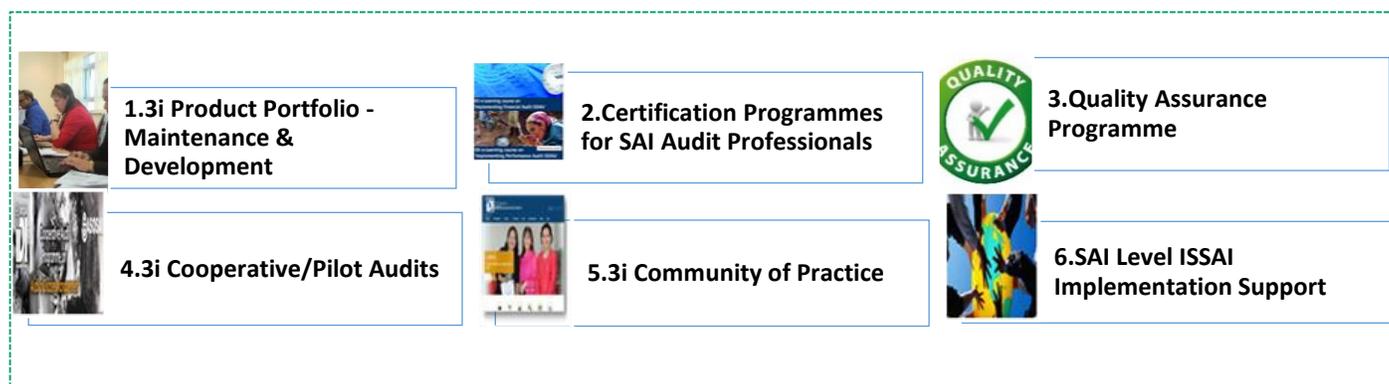
1. **3i Product Portfolio – Maintenance and Development**

3i products developed in phase I include iCATs (financial, performance and compliance audit) and three ISSAI Implementation handbooks. As ISSAIs are maintained on a regular basis, these products also require regular maintenance. A product maintenance programme is being implemented throughout 3i Phase II. Besides alignment to ISSAIs, the products are also being updated to meet the needs of stakeholders and lessons learned during the process of supporting implementation. Based on stakeholder feedback, the IDI also decided to add a QA tool and QA guidance for financial, performance and compliance audit to the portfolio of 3i products.

2. **Certification Programme for SAI Audit Professionals**

Professional standards need professionals who can implement them. Recognizing this, the IDI delivered three participation based ISSAI certification programmes in English, French, Spanish and Arabic as a part of 3i Phase I. These programmes resulted in a pool of more than 400 ISSAI facilitators to help SAIs, regions and IDI in supporting ISSAI implementation. While this was a good beginning, there continues to be a need to upgrade the certification programmes to be more comprehensive and to create a critical mass professionally qualified SAI people.

In the meanwhile, the IDI Board requested the IDI to move from participation based certification towards competency based certification. INTOSAI set up a Task Group on INTOSAI Auditor Certification to examine the issue of possible INTOSAI certification. The IDI engaged as a key member of the group process and supported the development of a competency framework for SAI audit

Professionals. This competency framework was approved for piloting at INCOSAI 2016, and IDI was mandated to conduct a certification pilot. As a part of 3i Phase II the IDI plans to develop a strategy for SAI Audit Professionals certification pilot, set up an institutional framework and organizational structure for the design and delivery of different phases of the certification pilot.

3. Quality Assurance Programme:

```
┌─────────────────────┐   ┌─────────────────────┐
│ Support SAIs in     │   │ QA of IDI supported │
│ setting up QA       │   │ Cooperative Audits  │
│ mechanisms          │   │                     │
└─────────────────────┘   └─────────────────────┘
     │                         │
  ┌──────────────┐          ┌──────────────┐
  │ QA tool and  │          │ QA tool and  │
  │ guidance     │          │ guidance     │
  └──────────────┘          └──────────────┘

  ┌──────────────┐          ┌──────────────┐
  │ Pool of QA   │          │ Pool of QA   │
  │ reviewers    │          │ reviewers    │
  └──────────────┘          └──────────────┘

  ┌──────────────┐          ┌──────────────┐
  │ Support      │          │ Set up a     │
  │ regional QA  │          │ robust QA    │
  │ mechanisms   │          │ mechanism    │
  └──────────────┘          │ for          │
                            │ cooperative  │
  ┌──────────────┐          │ audits       │
  │ Support to   │          └──────────────┘
  │ SAIs as a    │
  │ part of SAI  │          ┌──────────────┐
  │ level ISSAI  │          │ Report to    │
  │ Implement-   │          │ SAIs on the  │
  │ ation        │          │ QA conducted │
  │ Support      │          └──────────────┘
  │ (3 SAIS)     │
  └──────────────┘

  ┌──────────────┐
  │ Support to   │
  │ SAIs through │
  │ SAI level QA │
  │ programme    │
  │ (3 SAIs)     │
  └──────────────┘
```

Are SAIs conducting audits as per ISSAIs? This is the most frequently asked question by internal and external stakeholders. It is not possible to answer this question unless an SAI has a robust QA mechanism that can provide assurance on the extent to which SAI audit practices meet the requirements of applicable ISSAIs. The 3i cooperative audits being supported by the IDI through various programmes are also subject to this question. The IDI introduced a quality assurance programme as part of 3i Phase II to meet these two needs – to support SAIs in setting up robust quality assurance mechanisms and to have a robust quality assurance mechanism for cooperative audits supported by the IDI.

The QA tool and guidance will include two parts – while one portion will deal with how SAIs can set up robust QA mechanisms, the other part will define a process for IDI to follow in conducting QAs of individual cooperative audits conducted as a part of IDI programmes.

A pool of QA reviewers will be developed globally and regionally to support both processes. Regions with predominantly small SAIs like CAROSAI and PASAI have requested the development of a regional pool, as individual SAIs may not have the capacity to set up detailed QA mechanisms at the SAI level.

The QA programme will provide SAI level support for setting up QA functions in the following manner 1) as a part of holistic support for ISSAI Implementation. IDI plans to provide SAI Level ISSAI Implementation support to 3 SAIs starting 2018. The last phase of such support would include supporting SAIs in setting up QA functions 2) The IDI also plans to launch a separate project as a part of the QA programme to support 3 selected SAIs in setting up a QA function at the SAI level. This support will be provided to SAIs that already have the other elements of ISSAI implementation in place and require specific support only for setting up a QA function. The support will be provided based on SAI readiness, need and commitment.

In 2017 the IDI started conducting QAs of the ISSAI based cooperative audits conducted as a part of IDI programmes. Based on experiences from the pilot the IDI will need to define a process for conducting and reporting on such QAs. The system will be put in place in 2018.

4. 3i cooperative /pilot audits

Being 'ISSAI based' is one of the key features of all cooperative audits supported by the IDI. The IDI has and is supporting cooperative financial, performance and compliance audits as a part of 3i Phase I. Such audits are supported not only in the 3i programme, but audits supported as a part of other programmes like Auditing SDGs, SAI Fighting Corruption, the CBC support programme etc. Given the success of the cooperative audit support model the IDI decided to continue this element of support in 3i Phase II as well. The cooperative audit support model includes the following features
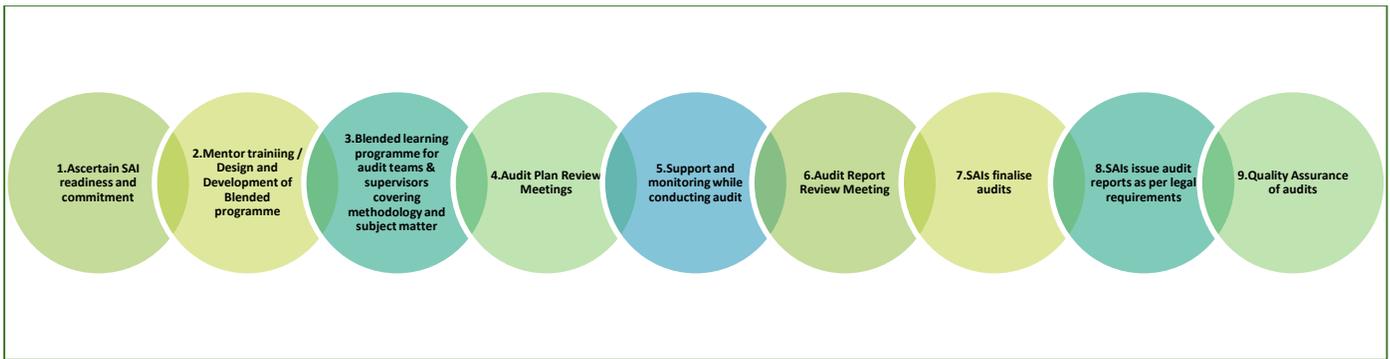
Besides cooperative audits the IDI will also support pilot audits at SAI level. Such support will be provided as a part of the SAI level support for ISSAI Implementation. The process of supporting pilot audits is similar to the process of supporting cooperative audits. The only difference is that while QA reviews for cooperative audits are conducted by independent reviewers from the region, in case of pilot audits, such reviews are conducted by independent QA teams from the SAI trained for this purpose.

5. 3i Community of Practice (CoP)

The IDI had set up a 3i community portal as a part of 3i Phase I. This portal provided access to 3i products, news, information, 3i directory and eLearning platform. While the IDI started communities of practice for different audit streams, these platforms were not extensively used for interaction. In 3i Phase II the IDI plans to integrate the 3i community portal within the IDI website. The existing material from the 3i community portal will be transferred to the IDI website. In 2018 the IDI and KSC will cooperate to write a paper on 'Fostering robust communities of practice'. The IDI plans to follow some of the key recommendations of that paper, i.e. ease of access, streamlining and consolidating communities, auditor based communities, differentiation of 'work space' and CoP and appointment of community managers to make the 3i community a vibrant CoP used for interaction, experience sharing, learning and support.

6. SAI level ISSAI Implementation Support

In discussing the lessons learned from 3i Phase I and giving feedback on the needs from 3i Phase II, stakeholders at the INTOSAI and SAI level emphasized the need for holistic SAI level support for ISSAI implementation. Based on this need, the IDI introduced SAI level ISSAI Implementation support as the sixth element in the multi-pronged implementation strategy for 3i Phase II. As first steps the IDI decided to develop a model for providing such support and to pilot this model in a few SAIs. The SAI level support model has the following aspects (see table).
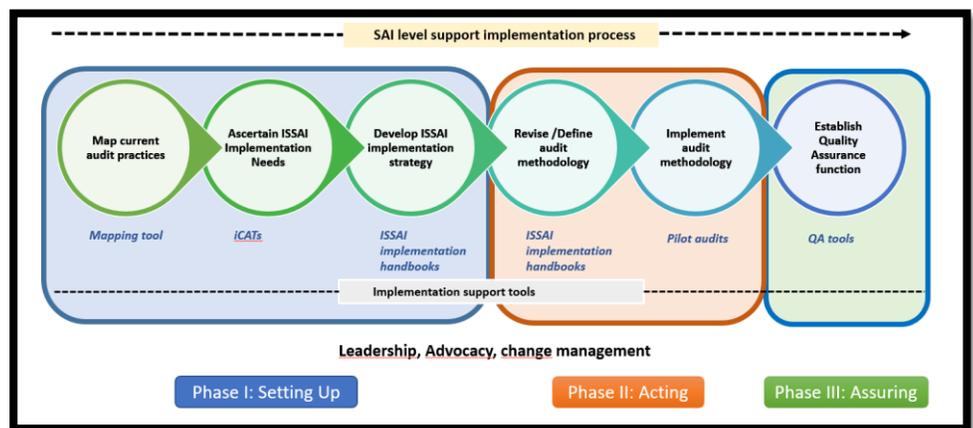
Based on lessons learned the IDI decided to introduce one more step before the iCATS. Mapping current audit practices involves mapping the audit universe of the SAI to determine the type of audit required as per SAI mandate, the expectations from stakeholders and SAIs current audit practice. This helps the SAI in determining the right iCAT for the right audit practice. In 3i Phase I, the IDI found that there was a risk of SAIs applying financial or performance audit iCATs to audit practices which were largely compliance audit practices. The IDI has developed a mapping tool and guidance which can be used by SAIs as a first step. Based on this SAIs conduct iCATs and determine ISSAI implementation strategies. Such strategies are to be aligned to and be a part of the SAIs Strategic Plan. The ISSAI implementation handbooks are then used for defining or revising SAI audit methodology for applicable audit streams, testing the methodology through pilot audits and building a quality assurance function to provide assurance that the pilot audits and other audits done in the SAIs meet applicable requirements.

43

As the IDI follows a facilitation approach, this entire process is carried out by SAI's own management and staff. The design of the pilot depends on the unique needs and circumstances of each SAI. The IDI helps the SAI in setting up teams (project team, mentor teams, pilot audit team, QA teams), trains these teams and provides feedback and guidance throughout the process. However, the IDI staff and mentors do not at any point conduct these activities on behalf of the SAI. ISSAI Implementation at the SAI level is not merely a technical process. It is a large-scale change process that requires SAI leadership buy in and leading from the front, stakeholder engagement with both external and internal stakeholders to advocate the change and get buy in and ownership for a new way of doing things and reflection on institutional and organizational change that may be required to implement ISSAIs effectively.

This model is currently being piloted in SAI Bhutan and SAI Tonga. In 2018 the IDI will select three SAIs based on certain criteria for SAI level ISSAI Implementation support.

Programme Progress as at end of 2017

As 3i Phase II is a large programme with a multi-pronged implementation strategy that consists of different sub programmes, three separate tables have been included below to give a detailed picture of the work done and progress as at the end of 2017. The detailed strategy for SAI Audit Professionals Certification Pilot will be developed in 2018.

Progress against programme implementation strategy

3i Product Portfolio – Maintenace & Development				
Name of 3i Product	1. Develop Draft Version 0	2. Exposure & stakeholder feedback	3. GPG version 1	4. Maintenance of GPG
FA ISSAI Implementation Handbook	√ (2017)	√ (2018)	*Expected (2018)*	*Expected (Annually from 2019)[26]*
FA iCAT & guidance	√ (2017)	Expected (2018)	Expected (2018)	Expected (Annually from 2019)
FA QA tool & guidance	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (Annually from 2019)*
PA ISSAI Implementation Handbook	√ (2017)	Expected (2018)	Expected (2018)	Expected (2023)[27]
PA iCAT & guidance	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (2023)*
PA QA tool & guidance	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2023)
CA ISSAI Implementation Handbook	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (2023)*
CA iCAT & guidance	Expected (2018)	Expected (2018)	Expected (2018)	Expected (2023)
CA QA tool & guidance	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (2023)*

---

[26] FAAS plans to update its products on an annual basis. The IDI will do light touch updates annually based on FAAS updates to the FA standards

[27] The PA and CA standards have a maintenance schedule of 5 years. Revised standards will be adopted at INCOSAI 2022. While IDI will do light touch updates of its PA and CA products as and when needed, a comprehensive review will be taken up on the basis of revised standards in 2023.

SAIs	1. Obtain SAI Commitment	2. Develop learning material and form SAI teams	3. Train SAIs teams	4. Support mapping & conducting of iCATs	5. Support strategy development	6. Support design/review of audit methodology	7. Support pilot audits	8. Support setting up of QA mechanisms	9. Support setup of systems and stakeholder engagement	10. Support first annual audit plan
SAI Level ISSAI Implementation Support										
Bhutan	√ (2016)	√ (2016)	√ (2016)	√ (2016)	√ (2016)	√ (2016)	√ (2017)	√ (2017) FA, √ (2018) PA[28] Expected (2018) CA	√ (2017)	√ (2017)
Tonga	√ (2017)	√ (2017)	√ (2017)	√ (2017)	Expected (2018)	TBD	TBD	TBD	TBD	TBD[29]
3 SAIs	Expected (2018)	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

1. Obtain SAI Commitment	2. Develop/Redesign learning material	3. Train QA Reviewers	4. Train SAI QA teams	5. Support SAIs in setting up QA mechanism	6. Support SAIs in conducting pilot QAs	7. Conduct QAs for IDI's cooperative audit programmes
Quality Assurance Programme						
	√ (2017) Design	√ (2017) Global pool		√ (2017) Bhutan	√ (2017) Bhutan-FA	√ (2017) FA & CA in ARABOSAI, PA in OLACEFS, PA in ASOSAI, CA in PASAI
Expected (2018) PASAI & 3 SAIs	Expected (2018) redesign	Expected (2018) PASAI	Expected (2018-2019) 3 SAIs		√ (2018) Bhutan-PA[30] Expected (2018) Bhutan -CA	
				Expected (2019) Tonga,3 SAIs	Expected (2019) Tonga & 3 SAIs	Expected (2019) audit of SDGs

Overall Assessment of Progress: The IDI focused considerable resources on SAI level ISSAI implementation support pilots. These pilots have largely been conducted as planned and have, according to SAI feedback, added considerable value. The introduction of mapping, revision of iCATs and revision of ISSAI Implementation handbooks, especially for financial audit (rewritten) will provide SAIs much needed tools to implement ISSAIs. However, the product development process could have gone faster. There were delays due to lack of resources and waiting for the IDI's QA protocol for GPGs. It will be a priority under 3i Phase II to get the finalised versions of the products on the IDI website in 2018. The ISSAI based cooperative audits in other programmes are progressing well. The current elements of the 3i community portal have been integrated with IDI website. However, there is a need to enhance the information

---

[28] Support completed in January 2018

[29] In case of Tonga SOC had been signed only for Phase 1. SOC for Phase II will be signed based on progress in Phase I. As such the details of the remaining phases are not agreed yet.

[30] Support provided in January 2018

provided on the website and to take step to foster a robust community of practice for 3i. The QA programme started in 2017 with draft QA tool and a global pool of QA reviewers. More detailed plans were finalised towards the end of 2017, for implementation to begin from 2018.

The IDI Board approved a quality protocol for all IDI GPGs in November 2017. All products in the 3i portfolio (3 iCATs, 3 ISSAI Implementation Handbooks and 3 QA tools and guidance) are subject to this protocol. As such both revised versions (iCATs and ISSAI Implementation Handbooks), new products (QA tools and guidance) have been subjected to a thorough process of development in 2017, these products will be exposed as Version 0 in 2018 and will be finalised as Version 1 after revision based on comments received.
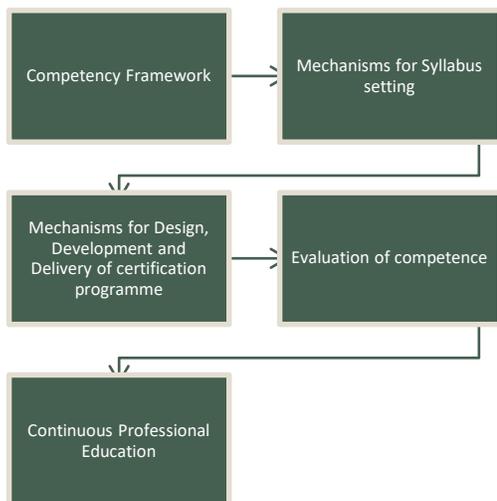
For the certification pilot, the IDI contributed substantially to the development of an INTOSA Competency Framework for SAI Audit Professionals under the leadership of SAI South Africa, Chair of Task Group on INTOSAI Auditor Certification. At the INCOSAI in 2016 the competency framework was approved for piloting. The IDI will start the pilot with development of a strategy for the certification pilot. The strategy document planned to be developed in first half of 2018 is expected to cover plan for setting up structures and process to ensure quality and oversight over the different phases of certification.

During 2017 the IDI developed draft QA tools and guidance. These tools were piloted in QA reviews conducted as a part of IDI's cooperative audit programme and used to train a global pool of QA reviewers. The financial audit QA tool was also used in conducting the QA of two pilot ISSAI based financial audits in SAI Bhutan, which were completed in 2017. The teams responsible for conducting the QA of ISSAI based performance and compliance audits in SAI Bhutan had also used the QA tools for performance and compliance audits to commence the QA review during the year.

During 2017, 3i cooperative audits were undertaken as a part of Auditing SDGs programme (performance audit), SAI Fighting Corruption programme (performance audit) and financial and compliance audits of externally funded projects on agriculture and food security programme. ISSAI based financial audits and compliance audits of procurements were also supported in SAIs of ARABOSAI under 3i Phase I. As these audits are a part of a separate programmes, they will be reported on in the respective programme reports. As a part of SAI level support pilot, audit teams from SAI of Bhutan were supported in conducting six ISSAI based pilot financial, performance and compliance audits.

As mentioned earlier the IDI piloted SAI level ISSAI Implementation support model in SAI Bhutan and SAI Tonga. In SAI Bhutan ISSAI implementation support was combined with support for development of a strategic plan for the SAI. 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.

In 2017 the IDI also started supporting SAI Tonga with 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.

SAI Participation in light of Commitment Statements: Statement of commitments were signed mainly for SAI level support pilots. Both these SAIs have kept the commitments.

Updates to Programme Plan: As per programme plan for 2017 the IDI had planned to support three SAIs in with SAI level ISSAI Implementation support. Finally, support was provided to only two SAIs as IDI waited for the strategy development of SAI Suriname and did not have required resources to manage such support. The plan also provided for support to ASENSAI as a sub region. However, ASEANSAI did not respond in time and put forward a new request in June 2017. The IDI accepted the new request for a cooperative financial audit and the programme is expected to start in 2018. The IDI had planned to train a pool of 'ISSAI implementers' to act as resource persons for SAI level support. As the SAI level support model was in its early stages of development, IDI thought it best to use its own staff for supporting the SAI pilots. The IDI decided to use available resources to start the QA programme. IDI developed material based on draft QA guidance and trained a global pool of QA reviewers in 2017.

IDI plans for the QA programme, SAI level ISSAI Implementation support and 3i product development have been detailed further in operational plan for 2018.

Achievement of IDI Outputs and Outcomes:

- Six 3i products are currently being updated (iCATs and ISSAI Implementation Handbooks) and three new products developed (QA tools and guidance for three types of audit)
- SAI Tonga staff and management was trained in mapping and iCATs based on which the SAI team completed a mapping exercise and conducted iCATs for the three audit disciplines.
- SAI Bhutan is on track to implement ISSAIs as per the terms of the statement of commitments. In 2017 six audit teams from SAI Bhutan who were trained by the IDI carried out ISSAI compliant audits. The reports were published by the SAI. Two ISSAI based FA audit and two ISSAI based performance audits were also QA reviewed by independent teams, which confirmed that these audits were carried out as per ISSAIs. The QA reports on two FA ISSAI based audits were also published by the SAI.
- A global pool of 55 quality assurance reviewers were trained under the QA programme in 2017.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018	2019
Professional Capacity Development: No. of SAI Staff Supported	Target	140	100[31]	95	104
	Actual	63	120		
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	3	17	19
	Actual	1	2		
Female Participation Rate[32]	Target	44%	44%	40%	40%
	Actual	15%	37%		

Integration of Gender Issues and Empowerment of Women

IDI encourages SAIs to nominate gender balanced teams and endeavours to ensure gender balance in the mentor team used.

The revised draft version of 3i Performance Audit Handbook examines the concept of equity under effectiveness and presents an example of audit conducted on government actions to fight violence against women.

---

[31] This does not include 3i cooperative audit targets, which are included in other programme reports

[32] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

As part of the Auditing SDG Programme in OLACEFS the ISSAI based performance audit focuses on preparedness for implementation of Goal 5 – Gender Equality. Inclusiveness, including gender will be a key issue to be examined in performance audits of preparedness being carried out under this programme.

Key Lessons Learnt (Transferable to other Programmes)

1. 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 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.

2. 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.

Programme Results Framework & Indicators

Objective: *SAIs move towards ISSAI compliant audit practices*

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline[33] (year)	Target (year)
% 3i products updated within a year of changes in related ISSAIs	80% annually	% participating SAIs that conduct audit as per IDI guidance	0 (2016)	80 % (2017) 80% (2018)	% ISSAI compliant audits in SAIs supported at SAI level	0 (2016)	50% (2022)
Source: IDI Programme Monitoring System	50 % 3 out of 6 products PA and FA handbook and FA iCAT	*Source: SAI Bhutan QA review reports*		*100%[34] (2017)*	*Source: Programme 360 degrees*		
No. SAI teams trained in ISSAI compliant audit methodology	40 SAI teams (SDG), 38 (SFC), 6 SAI level (2017) 20 (SFC) (2018)	% SAI trained staff that carry out ISSAI compliant audits	0 (2016)	80% (2017) 80% (2018)	% Supported SAIs have ISSAI compliant audit methodologies (FA, PA, and CA)	0 (2016)	70% (2020)
Source: IDI Programme Monitoring System	*2017: 57 SAI teams (SDG) 20 (SFC) 6 SAI level*	*Source: IDI Programme Monitoring System*		*2017[35]: FA 55% PA 55% CA 50%*	*Source: Programme 360 degrees*		
% regions and SAIs supported in setting up QA systems as per agreed timelines.	80% (2020)	% supported regions and SAIs that adapt IDI QA tools	0 (2016)	70 % (2019)	% Supported SAIs conduct QAs on a regular basis	0 (2016)	50% (2022)
Source: IDI Monitoring System		*Source: IDI Programme Monitoring System*			*Source: Programme 360 degrees*		

---

[34] Four pilot audits conducted by SAI Bhutan were subjected to QA and found to be as per applicable standards.

[35] Reporting based on SAI Bhutan support. Three FA, four PA and three CA SAI trained staff were engaged in QA review to be independent of audit teams.

No of participants trained in certification programmes	TBD[36]	% IDI trained staff engaged in ISSAI implementation at SAI level on regular basis	0 (2016)	60% (2021)	% pilot / cooperative audit reports issued as per applicable timelines	0 (2016)	60% (2022)
Source: IDI Programme Monitoring System		*Source: Programme 360*			*Source: Programme 360 degrees*		
% SAIs supported in ISSAI Implementation as per agreed commitments	80% (2020)	% trained participants that successfully complete certification programme	TBD		% 3i cooperative audits that meet applicable ISSAI requirements		60% (2022)
Source: IDI Programme Monitoring System		*Source: IDI Programme Monitoring System*			*Source: Programme 360 degrees*		

Assumptions SAIs
- SAIs will keep the commitments they made for this programme.
- SAIs have appropriate institutional framework to conduct ISSAI based audits.
- SAIs have necessary resources to implement ISSAIs in the long term.
- SAI leadership and staff are committed to change.

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

Assumptions other stakeholders
- Stakeholder will support the SAI in implementation of ISSAIs.
- The regional bodies will support IDI in implementation and the IDI model.
- The country remains politically stable.

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

---

[36] This target will be determined after the strategy for SAI Audit Professionals Certification Pilot is in place in 2018.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code (*)
				(CxD)		(ExF)				
1.	**Added value** Support provided through programme components may not add value to SAIs' ISSAI implementation efforts	3	1	3	0,6	1,8	Implementation strategy based on needs and stakeholder feedback, SAIs with readiness and commitment selected, support based on individual SAI needs and readiness.	3i team		
2.	**Sustainability** Ability of supported SAIs in sustaining ISSAI compliant audit practices in the long term	3	2	6	0,6	3,6	Engagement with SAI leadership and stakeholders, discussions on change management and support for organizational change. Development of resource persons and champions within the SAI. Link to SAI SP.	3i team		
3.	**Quality of deliverables** Quality of 3i products, certification pilot and blended support provided quality of deliverables from the IDI	3	2	6	0,2	1,2	3i products will follow IDI QA protocol. Certification pilot strategy will provide for oversight and QA mechanisms for each phase. Cooperation with standard setters. Use trained resources persons from the community. A QA mechanism for learning programmes to be established.	3i team		
4.	Availability of SAI level evidence based data on ISSAI implementation	3	2	6	0,6	3,6	Confidentiality of shared information, statement of commitments, SAIs encouraged to conduct SAI PMF. Support for regional and SAI level QA.	3i team	Need to establish a common understanding of ISSAI Implementation in INTOSAI	

Programme Objective

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.

Programme Rationale

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

In 2013, the IDI launched a comprehensive global programme on public debt with a focus on supporting SAIs in strengthening their audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. When the programme began in 2013, one of the objectives was to support SAIs' capacity in auditing the use and implementation of the UN principles by sovereign borrowers and lenders, as well as to initiate a process of harmonizing the International Auditing Standards with the UNCTAD Principles and other widely accepted good practices. Following expert discussions during product development, it was decided to expand the scope of programme support to include other best practices besides UN principles. During the programme INTOSAI made substantial changes to the standards framework. The WGPD is currently tasked with converting the public debt audit ISSAIs to GUIDS, as such the IDI focus also shifted from harmonizing public debt ISSAIs, to ensuring alignment between programme products and WGPD plans for GUIDS.

Programme Profile

Full Name	Audit of Lending and Borrowing Frameworks			
Duration	2013 to 2017			
Link to SAI & IDI Outcomes	Linked to IDI strategic priorities 1 and 2. It facilitates SAIs in enhancing their contribution to accountability and transparency, it helps SAIs in taking up audits on important topics and it contributes to SAIs demonstrating relevance to citizens. As the programme is delivered following IDI service delivery model, it involves the development and use of global public goods and provide a community of practice for public debt auditors, it also covers IDI outcomes 1, 2 and 3.			
Participating SAIs	The following 24 SAIs signed statement of commitments			
	AFROSAI-E	ASOSAI	EUROSAI	OLACEFS
	Botswana Kenya South Africa Tanzania Zambia Zimbabwe	Bangladesh Bhutan China India Malaysia Maldives Mongolia Nepal Philippines	Georgia	Argentina Brazil Colombia Honduras Paraguay Peru Mexico Venezuela
Other participating organizations	None			

Participants	SAI top management, middle management and audit teams
Cooperation Partners	SAIs, INTOSAI Working Group on Public Debt (WGPD), United Nations Institute of Training and Research (UNITAR), United Nations Conference on Trade and Development (UNCTAD).
In-kind contribution	**Resource Persons**: SAIs of Mongolia, Macedonia, Philippines, Brazil, Argentina, Panama, Mexico, USA, Georgia, Maldives, Chile, Portugal, Reserve Bank of India, Deloitte Norway and UNCTAD **Hosting of events:** SAI Malaysia, Mexico, China, Paraguay, Georgia, Uruguay
Funding Sources	MFA Norway and IDI basket funds (OAG Norway, SIDA Sweden and MFA Finland)

Programme Implementation Strategy

The programme was offered simultaneously in English and Spanish. The implementation strategy included the following components

1. Ascertain stakeholder needs and obtain SAI commitment - The programme started in 2013 with a stakeholder meeting and global conference to agree on programme design, roles and responsibilities and expected deliverables. The IDI organised cooperation meetings with participating SAIs to discuss public debt audit, agree on programme outcomes and resources and sign a cooperation agreement in 2014. The IDI undertook a baseline survey to collected data on the needs of participating SAIs. Data was collected on SAI legal framework, audit mandate to examine lending and borrowing, profile of the public debt audit function, gaps and needs in the area of public debt audit.

2. Develop global public goods - The IDI-WGPD public debt audit guidance was revised in light of the programme in 2014. As the guidance is an IDI global public good (GPG), it is subject to IDI's QA protocol for GPGs. As the protocol was approved by the IDI Board in November 2017, the guidance on public debt audit, which is now called 'Handbook on Audit of Public Debt Management' will finalized in 2018 following IDI's QA protocol. This handbook is also aligned to the public debt GUIDS currently being developed by WGPD.
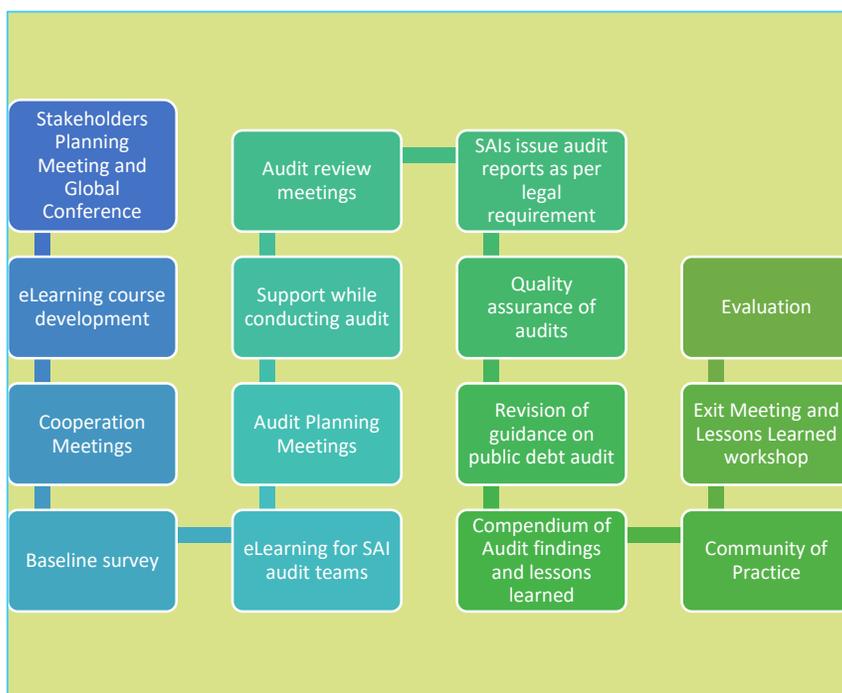
3. Support SAIs in conducting Audits of Lending and Borrowing Frameworks – Based on the SAI needs and commitments, a team of experts and regional resource persons worked together with UNITAR in developing eLearning course on audit of lending and borrowing frameworks in English and Spanish. Audit teams from participating SAIs were trained in auditing lending and borrowing frameworks through this eLearning course. The eLearning course was available to participants for six weeks and consisted of five modules on – Introduction to Sovereign Lending and Borrowing practices, Sovereign Borrowing Practices, Sovereign Debt Risk Monitoring, Sovereign Lending Practices and on Audit Process. Following the course the SAIs conducted a pre study and started development of their audit plans. Audit Planning meetings were held in English and Spanish to review the audit plans developed by SAIs and to provide feedback. SAIs were provided online support while conducting audit. At the audit report review meetings, draft audit reports were reviewed to provide feedback on the draft in light of use of UNCTAD principles and audit guidance. The IDI organized quality assurance reviews of the audits. These reviews were conducted by WGPD experts as per public debt audit ISSAIs. A compendium of audit findings was developed in English and Spanish. It will be finalized and published on IDI website in 2018.

4. Community of Practice (CoP) for Public Debt Auditors – The IDI had planned to set up a community of practice on the IDI community portal for the participants of the programme. A prototype was developed on the IDI community portal and feedback was sought from key stakeholders. Based on discussions it was decided to expand the community to be a community of public debt auditors. The community was to be hosted on the KSC- IDI community portal and managed by INTOSAI WGPD.

5. Exit Meeting and Lessons Learned Workshop – This meeting was conducted in English and Spanish It provided an opportunity to all participating SAIs' leadership and teams to share their experiences and lessons learned. Participating SAIs also shared their plans to sustain good practices from the programme in the long term.

An independent evaluation of the programme will be carried out in 2018 for the purpose of accountability and learning.

Programme Progress as at end of 2017

The programme strategy agreed on in 2013 was changed in 2016. The details of this change are described in the section on updates to programme plan. The table below reflects the progress of programme as per the changed strategy as at the end of 2017

Progress Against the Programme Implementation Strategy

Advocacy and base line survey	2. Product Development	**3.** Obtain SAI commitments	4.eLearning course	5. Support for Audit Planning	6.Support conducting and reporting on audit	7. Audit Reports issued as per legal requirements	**8.** Quality Assurance of audit	9. Guidance Compendium and CoP	10. Exit Meeting and Evaluation
√ (2013)	√ (2013)	√ (2014)	√ (2014)	√ (2014-2015)	√ (2015)	√ (2016)	√ (2016)	Expected (2018)	√ (2017) Exit meeting Expected 2018) evaluation

Overall Assessment of Progress: The programme component on supporting SAIs in conducting audits of lending and borrowing frameworks has been completed. The finalisation of the 'Handbook on Audit of Public Debt Management' and the compendium of audit findings are delayed. Version 1 of the handbook will be finalised in 2018 after following the process prescribed in the IDI's QA protocol for GPGs. The CoP will be launched in the first half of 2018, when KSC has revamped the community portal and the new webpage of the WGPD is available. The compendium of audit findings (English and Spanish) will be available on the IDI website in the first quarter of 2018.

The main component of the programme on supporting SAIs in conducting audits of lending and borrowing frameworks has been successfully completed. Of the 24 SAIs that signed statement of commitments, 22 SAIs conducted audits, finalised audit reports and forwarded them to relevant authorities. As per the information available with IDI 12 SAIs have published reports so far. IDI supported the audit process by training SAI teams through eLearning, providing feedback on audit plans, providing online and onsite support while audit was conducted, providing feedback on audit reports and following up on the finalisation and issue of audit reports. The table below shows the details:

No.	SAI	Audit Topic	Final report shared with IDI	Forwarded to the relevant authority	Report published
1	ARGENTINA	Interpublic Sector debt - Lends among federal agencies - Performance evaluation in accordance with best practices UNCTAD Principles.	Yes	Yes	Awaiting confirmation
2	BANGLADESH	Compliance Audit of "On-Lending by Ministry of Finance"	Yes	Yes	No

No.	SAI	Audit Topic	Final report shared with IDI	Forwarded to the relevant authority	Report published
3	BHUTAN	Cash flow management in debt servicing	Yes	Yes	Yes
4	BOTSWANA	The performance audit of Borrowing Activities in the Ministry of Finance and Development Planning	Yes	Yes	Awaiting confirmation
5	BRAZIL	National Treasury Public Bond holding cost with Development Bank of Brazil	Yes	Yes	Yes
6	CHINA	Pilot Performance Audit on the Management of Governmental Foreign Debt of China	Yes	Yes	No
7	COLOMBIA	Compliance of the strategy related to the performance of debt management operations	Yes	Yes	Yes
8	GEORGIA	Performance audit of government on lending activities	Yes	Yes	Yes
9	HONDURAS	Effectiveness, Economy and transparency of the contract process for external loans of the Central Government and the impact on the public debt service	Yes	Yes	Yes
10	INDIA	Performance audit on public debt management, including legal and organizational framework, debt management strategy, debt servicing, and debt management information system	Yes	Yes	Yes
11	KENYA	Performance audit on the effectiveness in management of public debt in Kenya		Yes	Yes
12	MALAYSIA	Audit on the management of loan given to the state governments	Yes	Yes	Awaiting confirmation
13	MALDIVES	Statement of Public Debt as at 31st December 2012 - Compliance of law and regulations, the strategy and debt indicators	Yes	Yes	No
14	MEXICO	Dynamic of funding into the federal public sector	Yes	Yes	Yes
15	MONGOLIA	Legal regulation of bond issuance activities	Yes	Yes	Yes
16	NEPAL	Performance audit on public debt reporting (MOF & FCGO)	Yes	Yes	Yes
17	PARAGUAY	Audit of an IRBF loan related to Development of Rural Sustainability	Yes	Yes	Yes
18	PERU	Audit of the contract process of loans with multilateral organizations	Yes	Yes	No
19	PHILIPPINES	Audit of Legal Framework for Public Debt Management	Yes	Yes	No
20	VENEZUELA	Compliance audit of legal and standard regulations on public debt, stock consolidation, security and integrity of records.	Yes	Yes	Yes
21	ZAMBIA	Management of Public Debt in Zambia-Borrowing Activities	Yes	Yes	Awaiting information
22	ZIMBABWE	Borrowing systems in Zimbabwe as coordinated by ZDMO/ Borrowing activities in Central Government	Yes	Yes	No

In 2016, eight SAIs in English speaking regions and six SAIs in OLACEFS attended quality assurance workshops. Their audit reports were independently quality assured by experts from WGPD and found to be in line with the public debt audit ISSAIs.

During the exit meeting and lessons learned workshop in March 2017, SAI identified lessons learned (what worked and what could have been done better) and shared their plans to ensure sustainability of programme results. All SAI's agreed that the e Learning was a very good initiative and that the audit was a learning experience for them both in terms of personal and SAI development. Participants indicated that the mentors and the subject matter experts were easily available and that the on-site visits added value to the audits. For many SAIs this was the first time they conducted a public debt audit and the first time that the parliaments debated public debt reports. A few SAIs reported that this was an opportunity for them to benchmark their existing audit practices with what they did in the programme and subsequently improved their audit process through adopting some aspects of the methodology

SAIs indicated that the design of the programme can be improved in terms of time horizons. The programme took more than three years. They suggested that any further programme on public debt management should also include a component on IT, as many auditors were unfamiliar with the systems used by the debt management office. SAIs recommended that IDI could look at grouping SAI's as per their development level. A few SAI's picked topics that they were familiar with and admitted that they could have done more and explored more technical issues. They indicated that they will select those topics in follow up audits. SAI's who did not publish the reports indicated that the reports are very sensitive and would affect the countries credit ratings. However, they indicated that in most cases management accepted their recommendations and have started implementing the recommendations. Amongst other problems identified were access to information, clients not cooperating and competing work assignments.

The sustainability plans of the SAIs included measures such as developing a long term and medium term strategy for auditing public debt, including public debt audit in SAI audit plans, arranging for additional training on public debt audit within the SAI, conducting sensitization workshops for parliamentarians and ministries, becoming WGPD members and knowledge sharing on public debt audit issues through internal and external publications.

A global team worked on revising the guidance on public debt audit. It was initially planned that this guidance would be harmonized with public debt ISSAIs. However, in 2016 the entire ISSAI framework was replaced by INTOSAI Framework of Professional Pronouncements. Under this framework the WGPD has been asked to convert the current public debt ISSAIs into guidance documents. The WGPD is also required to align this subject matter guidance with audit methodology ISSAIs. Given these developments the IDI decided to revise its guidance and call it 'Handbook on the Audit of Public Debt Management'. Each chapter in the handbook is divided into two parts – while the first part provides guidance on the public debt management topic, the second part provides 'how' to guidance related to the type of audits that can be conducted – financial, performance or compliance, the audit questions that can be asked, the likely sources of criteria and information for the questions. An external expert hired to complete the handbook and representatives from the new Chair of WGPD have worked closely together in finalizing the handbook. As there are new requirements for ensuring quality of global public goods, WGPD has decided to defer its decision to cobrand this product for now. The GUIDS developed by WGPD as part of the new framework of IFPP will be aligned to the IDI guidance.

The IDI developed a prototype for a community of practice (CoP) in 2016. For the purpose of sustainability, it was decided that instead of having a CoP related to the programme alone, it would be better to have a CoP for Public Debt Auditors' on the WGPD website. In the meanwhile, the WGPD chair moved from SAI Mexico to SAI Philippines. In 2017, SAI India as the KSC chair offered to host the WGPD page on the revamped KSC-IDI community portal. WGPD member from SAI India has also offered to be the community manager for the CoP. In December 2017 it was decided that the CoP for Public Debt Auditors would be developed on basis of the recommendations of IDI-KSC paper on 'Fostering robust communities of practice'. The CoP is expected to be set up in 2018.

SAI Participation in Light of Commitment Statements: All except two SAIs largely kept the commitments signed in 2014.

Updates to Programme Plan: The programme implementation strategy was revised in 2016 as a part of the operational plan approved in November 2016. The revision was also agreed to by MFA, Norway. As per original plans the IDI had planned to create a pool of certified PDA experts as one of the deliverables from the programme. However, in light of the resources required to create such a pool, the requirements for certification of competency and level of professional staff capacity currently available in participating SAIs, it was decided to remove this component and instead to focus attention on the development of organisational capacity of the SAI to

conduct quality audits in this area on a regular basis. Accordingly, a QA mechanism and lessons learned / exit meeting were included as programme components. The CoP planned to be set up for programme participants on the IDI community portal was upgraded to a CoP for Public Debt Auditors on the KSC-IDI Community Portal. In light of the changes planned to public debt audit ISSAIs, the new GUIDS will now be aligned to the IDI handbook, instead of the other way around.

Achievement of IDI Outputs and Outcomes:

The main IDI outputs on the programme are:

- eLearning courseware on auditing lending and borrowing frameworks in English and Spanish.
- Draft Handbook on Audit of Public Debt Management.
- 24 SAI audit teams trained in auditing lending and borrowing frameworks.
- 22 SAIs have conducted audits and issued reports to relevant authorities.
- 12 SAIs have published audit reports
- Draft compendium of audit findings in English and Spanish has been developed. It will be published in early 2018 after proofreading.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2015	2016	2017
Professional Capacity Development: No. of SAI Staff Supported	Target	70	25	20
	Actual	81	14	33
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	25	25	24
	Actual	22	22	22
Female Participation Rate[37]	Target	44%	44%	44%
	Actual	49%	36%	45%

Integration of Gender Issues and Empowerment of Women

IDI encourages SAIs to nominate gender balanced audit teams. IDI endeavours to engage gender balanced resource teams. The female rate of participation in the SAI audit teams was 49%. The female rate of participation in the quality assurance reviews was less than expected, leading to a figure of 36% in 2016. At the exit meeting and lessons learned workshop where SAI management was represented the female rate of participation was 45%.

Key Lessons Learnt (Transferable to other Programmes)

1. While supporting SAIs in auditing lending and borrowing frameworks, IDI focused on the subject matter of the audit i.e. lending and borrowing frameworks. IDI soon realised that there is a need to focus both on the subject matter and the audit methodology to be used. The IDI addressed this lesson learned by introducing a principle of 'ISSAI based' for all the cooperative audits that it subsequently supported. The structure of the Handbook on Audit of Public Debt Management was also revised to reflect the audit methodology that can be applied by SAIs in examining different topics related to public debt management.

---

[37] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes that involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

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

3. As a sustainability measure the IDI currently encourages SAIs to continue using the audit methodology and conduct audits on the topic of public debt management 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.

Programme Results Framework and Indicators[38]

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
SO1	Number of participating SAIs which issue[39] audit report on lending or borrowing framework within the established legal time frame	None	N/A	N/A	16 (2016)
	Achieved:		22 Reports have been forwarded to the relevant authority.		
	Source: Annual Progress Report to MFA 2016-2017				
SO4	Number of draft audit reports which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	12 (2017)
	Achieved:		14 Reports have been quality assured in 2016 and meet the requirements of the ISSAI 5000.The QA was carried out by members of the WGPD.		
	Source: QA workshop reports 2016				
IDI Outcomes					
IO 1.1	Programme delivered as per the IDI Service Delivery Model a) Programme selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational, professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, WGs and/ or regions	N/A	N/A	N/A	Programme delivered as per IDI Service Delivery Model by 2016

---

[38] This logframe is different from the ones used for new programmes in the portfolio. The original logframe used for the programme has been retained.

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

	Achieved:				The programme meets all criteria of IDI service delivery model. The programme was extended up to 2017 with an evaluation planned for 2018
	Source: IDI Programme Monitoring system				
IO1.2	Programme delivered to time and budget a) Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	N/A	N/A	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
	Achieved:				Programme extended to 2017 with evaluation in 2018. Original timelines not met.
	Source: IDI Programme Monitoring System				
IO1.1	Percentage participating SAI staff whose professional capacity is developed by a) successfully completing their professional training b) conducting pilot audits as per best practice c) being deployed in future audits	None	80% SAI staff achieve a) in 2014	80% SAI staff achieve a) and b) in 2015	50% SAI staff achieve a), b) and c) by 2019
	Achieved:				100% SAI staff completed training and 92% conducted the pilot audits. Staff deployment in future audits is not yet assessed.
	Source: IDI Programme Monitoring System				
IO1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of lending and borrowing frameworks on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
	Achieved:				Not yet assessed. Will be covererd under Programme 360
	Source: Programme 360 degrees				
IO. 2.1	No. of participating SAIs that report use of IDI-WGPD's updated Guide on Public Debt Management Audit	None	N/A	N/A	12 SAIs (2017)
	Achieved:				While all SAIs participating in the programme used the draft guide developed, the final version of the Handbook on Public Debt Management will be published in 2018
	Source: IDI Programme Monitoring System				
	Programme Outputs				
	E-courses in English and Spanish on concepts and standards designed and delivered to SAI staff as per IDI's systematic approach to training	None	Achieved	N/A	Achieved in 2014
	Achieved:				eLearning courses delivered in both languages in 2014.
	Source: Annual Progress Report to MFA 2013-2014				
	Support provided for pilot audits to SAI teams	None	N/A	Achieved	24 SAI teams supported 2015
	Achieved:				24 SAIs participated in the Audit Planning meeting and 22 in the Audit Review meeting, all SAIs supported online, 2 SAIs provided onsite support.
	Source: IDI Monitoring System				

IDI Community Portal hosts a) Community of Practice for public debt champions b) Resource material and guidance on public debt audit	None	a) Achieved	b) Achieved	a) & b) Achieved by 2016
Achieved:		Community of Practice for Public Debt Auditors will be hosted on KSC-IDI 's revamped community portal as a part of WGPD's new webpage in 2018.		
Source: Record note of discussions IDI-KSC meeting on fostering robust communities of practice, Dec 2017				
Global Public Goods developed and published on IDI community portal a) Updated IDI-WGPD guidance b) Research report on organisation and management of public debt systems in national governments, and status of SAI audit of public debt	None	a) Achieved	b) Achieved	a) & b) Achieved by 2016
Achieved:		a) Current version of the IDI Handbook on Audit of Public Debt Management will be processed as per IDI's QA protocol for GPGs in 2018'. b) Baseline survey report internally available at IDI		
Source: IDI Programme Monitoring System				

Risk Management [40]

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner	Comments
1. Governments may lag behind in endorsement of the UNCTAD principles thereby limiting the ability of the SAI to conduct audit of borrowing and lending frameworks using these Principles as audit criteria.	Engagement with the Ministries of Finance, country debt management offices through UNCTAD, during the course of programme design and implementation.	Audit scope may be limited.	IDI(MCD)/SAIs	This risk was managed as audit criteria was broadened to include other best practices as well.
2. SAIs may lack sufficient capacity to conduct audit of borrowing and lending frameworks according to the best practices incorporated in the guidance after the programme is over.	Formal agreement with the SAIs on adoption and use of guidance, training of SAI teams in using the guidance. SAIs will be requested to nominate at least 3-4 persons in the team, who can play the role of SAI level experts for further dissemination.	Nominated participants may not meet criteria, may not be deployed in the same field after the programme, or may leave the SAI.	IDI(MCD) /SAIs	At the exit meeting SAIs articulated sustainability plans to describe how they plan to take this forward. The implementation of those plans need to be monitored to manage this risk.

---

[40] Format as per original plan template

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner	Comments
3. Different stakeholders i.e. MFA, UNCTAD and SAIs may have competing expectations from the programme.	Stakeholder and global planning meetings aimed at building consensus on expectations, results and scope and design of the programme.	Stakeholder expectations may change over the duration of the programme.	IDI(MCD)/ Stakeholders	Stakeholder expectations and changes during the programme have been managed through open dialogue and involvement of stakeholders in decision making for the programme.
4. Resource constraints: - Subject matter experts, including legal experts, may not be available - Programme may not find sufficient funding.	Liaise with UNCTAD for legal and public finance management experts, WGPD and SAIs for subject matter experts Agreement with MFA Norway earmarked funds, Develop cost-sharing formula for participation of SAIs from non-OECD countries.	Sovereign lending being an emerging area of audit, appropriate subject matter experts may not be available With the drop in NOK the actual funding for the programme has reduced substantially.	IDI (MCD/DDG)	This risk was managed by supplementing MFA funding through IDI basket funds and hiring subject matter experts to work with the programme.
5. Country public financial management environments in different regions may be quite varied, thus creating a challenge in the programme to find the right pitch.	A collaborative approach in programme design where experts from different INTOSAI regions work together simultaneously in English and Spanish to build on each other's experience.	The programme may not be able to address all the issues relevant in different country environments.	IDI (MCD)	SAIs selected their audit topics based on the issues relevant in their context.

IDI-ASOSAI Cooperative Audit of Disaster Management and IDI-PASAI Cooperative Audit of Procurement

Programme Objective

Support CBC by conducting regional projects to deliver relevant CBC guides and support SAIs in moving towards ISSAI compliant performance and compliance audits.[41]

Programme Rationale

The 2010 SAI Stocktaking identified scope for more extensive use of the various INTOSAI CBC guides to help SAIs resolve some of the capacity and performance constraints identified. Following discussions with CBC and DFID, the IDI launched the CBC support programme in 2012. The programme was funded by DFID. The programme envisaged three main outputs - stronger representation from developing countries at the meetings of the INTOSAI CBC Steering Committee and sub-committee, regional projects to deliver relevant CBC Guides and facilitate delivery of outputs in the INTOSAI-Donor Cooperation Programme. Later in 2013, the IDI and DFID agreed to enhance the scope of the programme to provide comprehensive capacity development coverage. It was agreed that regional rollout would be based on regional needs and regional ownership. In case of ASOSAI, the 2014 Global Stocktaking and subsequent dialogue with stakeholders indicated a strong interest by SAIs in region in strengthening their capacity to audit disaster management in light of the magnitude and importance of this topic. The Working Group on Accountability for and the Audit of Disaster-related Aid (WG AADA), now merged with INTOSAI Working Group on Environment Audit, was also very keen to disseminate ISSAI 5500 series on audit of disaster risk reduction and post disaster aid. In PASAI, public sector procurement is one of the largest part of expenditure incurred by any government. Public procurement procedures vary widely based on the different country legislations. Both ASOSAI and PASAI were also keen to conduct ISSAI based cooperative audits. Given the demands and needs from both regions, cooperative audit programmes on disaster management and procurement were launched in ASOSAI and PASAI respectively in 2015. As the DFID grant ended in 2015 and the cooperative audits in ASOSAI and PASAI were to continue until 2017, these two components of the CBC support programme have been shown separately with effect from the Performance and Accountability Report 2015.

Programme Profile

Full Name	CBC Support Programme: IDI-ASOSAI Cooperative Audit of Disaster Management & IDI-PASAI Cooperative Audit of Procurement	
Duration	2015 to 2017	
Link to SAI & IDI Outcomes	Linked to strategic priorities 1 and 2 of the IDI. It facilitates SAIs in enhancing their contribution to accountability and transparency, it helps SAIs in taking up audits on important topics and it contributes to SAIs demonstrating relevance to citizens. As the programme is delivered following the IDI service delivery model and provides support for strengthening of INTOSAI regions, it also contributes to IDI outcomes 1 and 3.	
Participating SAIs	The following SAIs in ASOSAI and EUROSAI, and SAIs in PASAI have signed statements of commitment and participated.	
	ASOSAI	PASAI
	Afghanistan Bangladesh	Solomon Islands Tuvalu

---

[41] While the CBC support programme had three key outputs, these two cooperative audits were conducted under the output on 'regional projects to deliver relevant CBC guides. These cooperative audit is also linked to the 3i programme, which supports SAIs in conducting ISSAI based cooperative audits.

	Bhutan China Indonesia India Korea Malaysia Maldives Mongolia Nepal Philippines Pakistan Myanmar Cambodia Lao PDR Thailand Vietnam Ukraine	Fiji FSM Pohnpei Marshall Islands FSM National PNG Samoa Cook Islands Tonga Guam	
Other participating organizations	None		
Participants	Middle management (functional heads), audit teams.		
Cooperation Partners	INTOSAI Regions of ASOSAI and PASAI, SAI New Zealand, INTOSAI Compliance Audit Subcommittee (CAS), INTOSAI Working Group on Environmental Auditing (WGEA).		
In-kind contribution	**Resource Persons**: SAIs of Pakistan, Philippines, Bhutan, Indonesia, China, Samoa, Cook Islands, Norway, Maldives, New Zealand, PASAI Secretariat **Hosting of events**: SAI Malaysia, Indonesia, Samoa, Philippines, Fiji		
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden and MFA Finland)[42] and Global Affairs Canada.		

Programme Implementation Strategy

Under the CBC support programme, the IDI consulted and cooperated with the regions to deliver regional projects that were based on regional needs vis a vis available CBC guidance. From 2013 to 2015 the programme supported OLACEFS in maximizing the impact of audit reports, CREFIAF on enhancing human resource management and CAROSAI & AFROSAI-E in conducting cooperative audits on revenues and extractive industries respectively. The cooperative audits in ASOSAI and PASAI were the last regional rollouts under the programme. As mentioned, in case of both the cooperative audits, the regions decided the audit topics by following their regional mechanism. The IDI and the regions also agreed to use IDI's cooperative audit support model. In 2015 the cooperative audit model consisted of the following components

---

[42] Rollout in other regions prior to 2017 were financed by DFID.

SAI Commitment & readiness – Leadership commitment and SAI readiness in conducting and reporting on the audit, sustaining development in the SAI

Facilitation – SAI teams facilitated through the process. They do the audit. No fixed solutions

ISSAI Based – Use of FA, PA, CA ISSAIs and subject specific ISSAIs

Blended solution – eLearning support combined with face to face support

Use of global public goods & regional resources – IDI global public goods and regional resource team

Quality Assurance – independent assurance of audit quality as per ISSAIs

Keep it manageable – Ensure adequate mentor resources for audit teams

Besides the process, the cooperative audit support model is also based on certain key principles. In the model used in PASAI and ASOSAI all the key principles were followed. SAI commitment was obtained and SAIs were facilitated in doing the audit selecting topics relevant in their national context. Both sets of audits were ISSAI based, while the ASOSAI cooperative audit was based on performance audit ISSAIs, the PASAI cooperative audit was based on compliance audit ISSAIs. Different ways of blending learning support were tried out. In the ASOSAI cooperative audit model, the learning programme was delivered through an eLearning course and a face to face audit plan review meeting was held at the end of the audit

planning phase. A face to face report review meeting was organised after the SAIs teams conducted audit and developed a draft report. In the PASAI model, a two week face to face workshop was conducted, audit planning was supported online using IDI's eLearning platform instead of a face to face meeting. After the teams completed audit an audit review meeting was organized.

Different stages of the cooperative audit support process for ASOSAI and PASAI were as follows:
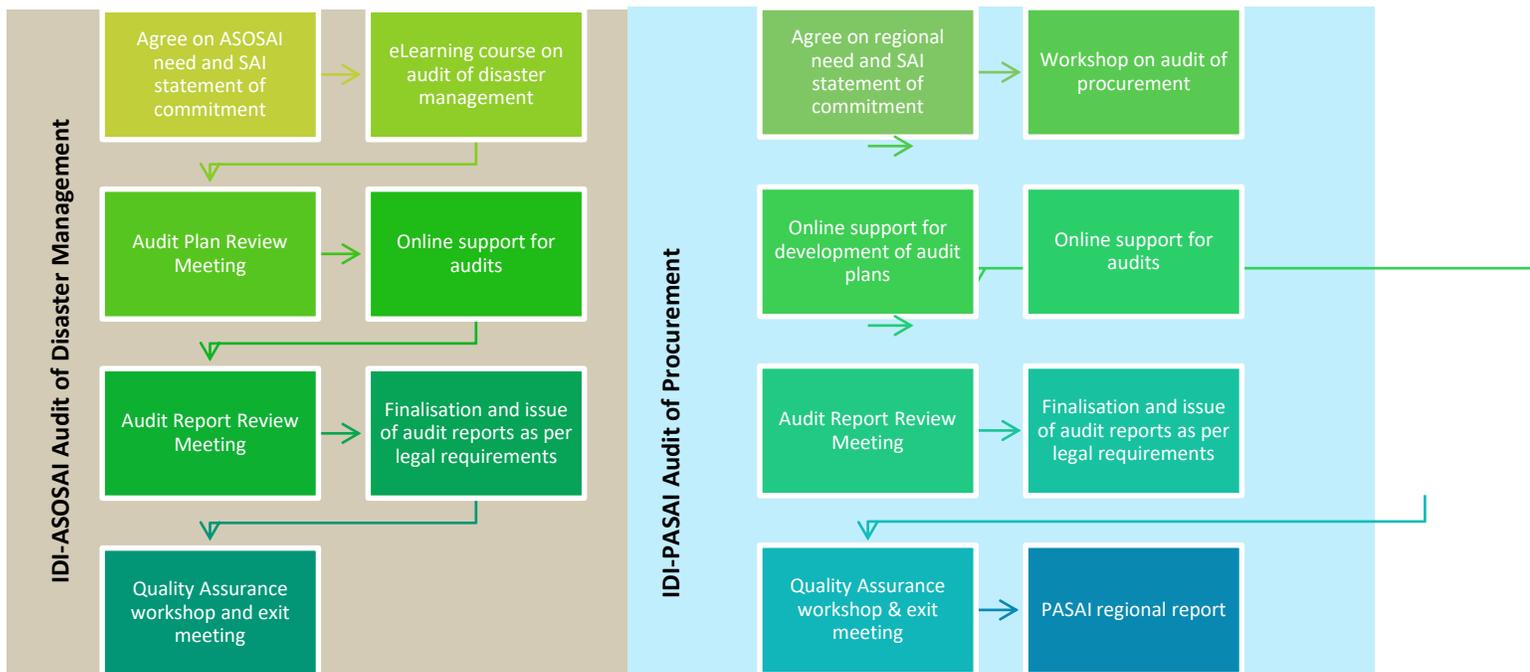
In both audits regional resource teams and INTOSAI global public goods were used. It is in these two audits that the IDI first introduced a QA component. SAIs gave commitment that the audits conducted as a part of this programme would be quality assured. IDI organized QA workshops where independent QA reviewers used IDI QA tool to review audit files from the SAIs. SAI team leaders present at the workshop were also interviewed by independent reviewers. The IDI also conducted an exit meeting as a part of the QA workshop to get feedback from participants on the programme and ascertain their plans for way forward. The IDI will report on the results from the QA in early 2018. PASAI will also develop a regional report on the audit in 2018.

Programme Progress as at end of 2017

The table below shows the programme progress on different phases of the cooperative audit process.

Region(s) & Group(s)	1. Obtain SAI Commitment	2. Design & Development of learning programme	3.eLearning course / workshop	4. Support for Audit Planning	5. SAI conduct audit	6. Audit Report Review Meetings	7. Quality Assurance & Exit Meeting
ASOSAI	√ (2015)	√ (2015)	√ (2015)	√ (2016)	√ (2016)	√ (2016)	√ (2017)
PASAI	√ (2015)	√ (2015)	√ (2015)	√ (2016)	√ (2016)	√ (2016)	√ (2017)

Overall Assessment of Progress: Barring the distribution of QA reports and the development of a regional report by PASAI, the programme delivery has been completed in 2017. While the QA workshops have been conducted, the results of the QA will be communicated to participating SAIs in early 2018.

| Statement of commitments 19 SAIs | Conducted Audit 17 SAIs | Finalised Reports 15 SAIs | Published Report 13 SAIs | Partiicpated in QA 12 SAIs |
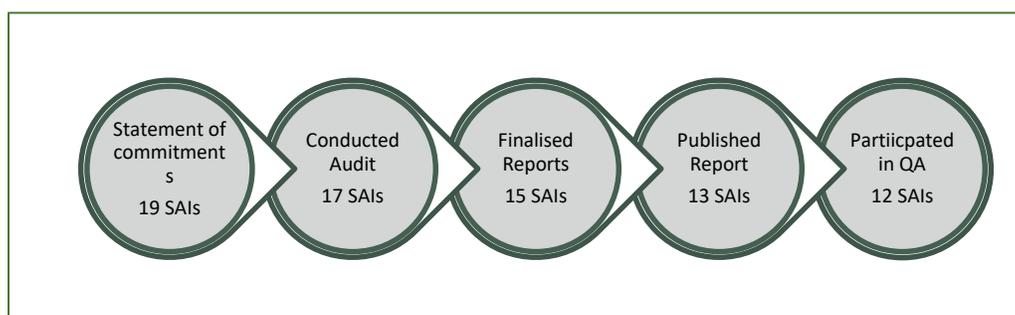
The IDI- ASOSAI programme started with 19 SAIs signing statement of commitments. SAI Korea pulled out of the programme during the eLearning course, which was the first event in the programme. SAI Cambodia completed the eLearning course but couldn't complete the draft audit plan on time which was a requirement for attending the audit planning meeting. 17 SAIs conducted audits of disaster management as a part of the programme and were supported in finalising their audit reports through an audit report review meeting. 15 of the 17 SAIs supported in conducting audits completed the audit and sent final reports to the IDI. The SAIs of Bangladesh and Malaysia did not finalize the report and did not share the reports with the IDI. Twelve SAIs attended the quality assurance workshop for ascertaining the level of ISSAI compliance of their audits. SAI Afghanistan had not published its report by then and did not attend the QA workshop. SAI of Myanmar is expected to publish its report in 2018.

The table below shows the detailed status of audits of disaster management conducted as a part of the programme. Broad themes that the SAIs have selected for their audits covered wide areas on disaster management like national disaster management systems, disaster preparedness, distribution of disaster aid, emergency response and relief aid system, post disaster reconstruction, volcanic eruption preparedness, Geo-Hazard mapping, disaster prevention and mitigation measures.

Country	Performance Audit Topic	Final Report Shared with IDI	Report Submitted to Relevant Authority	Report Published
Afghanistan	Performance Audit Report on Emergency Response and Relief Aid System of Ministry of Disaster Management	Yes	Yes	Yes
Bangladesh	Use of Funds Distributed for Rehabilitation Activities to the Affected People by Cyclone-Sidr	No	No	No
Bhutan	Performance Audit Report of Disaster Management	Yes	Yes	Yes
China	Post-disaster Reconstruction of Schools in Ludian County, China	Yes	Yes	Yes
Indonesia	Volcanic Eruption Preparedness of Mound Merapi, Sinabung, and Sputan Developed and Implemented by BNPB and Related Entities	Yes	Yes	Yes
India	Audit of Disaster Management in the State of Jammu and Kashmir	Yes	Yes	Yes

Lao	Performance Audit on Distribution of aid to flood victims in Bolikhamxay Province	Yes	Yes	Yes
Maldives	Enhance National Capacity for Disaster Reduction and Management	Yes	Yes	Yes
Malaysia	The Management of Home Construction and Refurbishment for Flood Victims	No	No	No
Mongolia	Implementation of National Program for Reduction of Earthquake Risks	Yes	Yes	Yes
Myanmar	Performance Audit Report on Material Stockpiling for Search and Rescue Materials	Yes	Yes	No
Nepal	Relief Collection and Distribution to earthquake victims in Nepal	Yes	Yes	Yes
Pakistan	Relief Activities Carried Out by National Disaster Management Authority (NDMA) After the Earthquake of October 26, 2015	Yes	Yes	Yes
Philippines	Disaster Risk Reduction: Geo-Hazard Mapping and Assessment Program	Yes	Yes	Yes
Thailand	Effectiveness of Town Planning as a Flood Prevention and Mitigation Measure	Yes	Yes	Yes
Ukraine	Development and Operation of the Flood Protection System	Yes	Yes	Yes
Vietnam	Rural Water Supply and Sanitation in 8 Provinces in the Red River Delta Program	Yes	No	No

In the case of PASAI, 11 SAIs signed statement of commitments, attended the two-week training workshop, conducted audits with IDI-PASAI support and attended the audit report review meeting. After the reporting meeting 10 SAIs completed the audit and sent final reports to the IDI. SAI of FSM National discontinued the audit as team members left the SAI. While five SAIs had published their reports by the time of the QA meeting, five SAIs are in the process of publishing their reports following their legal procedures. PASAI plans to have the regional report ready in 2018.

Country	Compliance Audit Topic	Final Report Shared with IDI	Report Submitted to Relevant Authority	Report Published
Cook Islands	Compliance Audit Report on Procurement of Infrastructure Cook Islands	Yes	Yes	No
Fiji	Procurement of Bio-medical Equipment Ministry of Health & Medical Services	Yes	Yes	No
FSM Pohnpei	Procurement Practices of Department of Health Services	Yes	Yes	Yes
FSM National	Compliance Audit of FSM Department of Transportation and Infrastructure's Procurement Sourcing and Contract Management	No	No	No
Marshall Islands	Compliance Audit on Procurement Sourcing	Yes	Yes	Yes
Papua New Guinea	Procurement Sourcing Practice of the National Department of Health	Yes	Yes	No
Guam	General Services Agency Procurement Practices	Yes	Yes	Yes
Solomon Islands	Procurement of Ministry of Communications and Aviation For the years 2012 – 2015	Yes	Yes	Yes
Samoa	Compliance Audit Report on Procurement: National Health Services	Yes	Yes	No
Tuvalu	Compliance Audit Report on Procurement of the Government of Tuvalu	Yes	Yes	Yes
Tonga	Compliance Audit on Procurement Practices: Ministry of Infrastructure	Yes	Yes	No

SAI Participation in Light of Commitment Statements: Based on the above it can be seen that the vast majority of SAIs kept their commitments. SAIs that did not fulfil requirements were not invited to the next stage of the programme. Two SAIs in ASOSAI didn't participate after signing the statement of commitment as mentioned above. Lack of resources, lack of capacity and lack of team commitment were some of the main reasons for SAIs not completing the audits as planned. Continuous follow-up by IDI facilitated completion of audits.

Updates to Programme Plan: The cooperative audits were carried out as planned.

Achievement of IDI Outputs and Outcomes:

- 79 % SAIs that signed statement of commitments (15 out of 19 SAIs) finalised audit reports and 68% (13 out of 19 SAIs) have published their audits of disaster management as on date.
- 91% SAIs that signed statement of commitments (10 out of 11 SAIs) finalised their audit reports and 45% (five out of 11 SAIs) have published their audits of procurement as on date.
- 17 SAIs teams in ASOSAI and 11 SAI teams in PASAI were trained in both audit methodology and subject matter of auditing disaster management and procurement respectively.
- The course material on audit of procurement has been used by IDI in ARABOSAI cooperative compliance audit of procurement and has been used by CAROSAI in its cooperative compliance audit of procurement.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

IDI-ASOSAI Audit of Disaster Management

		2015	2016	2017
Professional Capacity Development: No. of SAI Staff Supported	Target	28	50	10
	Actual	51	49	12
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	16	10	10
	Actual	19	17	15
Female Participation Rate[43]	Target	44%	44%	44%
	Actual	44%	44 %	33 %

IDI- PASAI Audit of Procurement

		2015	2016	2017
Professional Capacity Development: No. of SAI Staff Supported	Target	19	25	6
	Actual	27	22	10
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	6	6	6
	Actual	11	11	10
Female Participation Rate	Target	44%	44%	44%
	Actual	78%	82%	90%

---

[43] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Integration of Gender Issues and Empowerment of Women

In case of both the cooperative audits, IDI requested SAIs to nominate gender balanced audit teams for the programme. The gender participation goals in ASOSAI were largely achieved. In case of PASAI the goal was exceeded with 80% female representation. In the audits like post disaster reconstruction benefits, distribution of aid and relief, audits considered the gender perspectives which have directly or indirectly related to empowering women.

Key Lessons Learnt (Transferable to other Programmes)

1. 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.

2. The tool developed for supporting SAIs in setting up their QA practices and conducting QA at SAI level, needs to be adapted to suit the requirements of quality assurance mechanisms for IDI's cooperative audit. The IDI needs to put in place a robust system for conducting QAs in cooperative audits. The system needs to provide for identifying reviewers with the right competencies. The system needs strengthening in terms of, concluding on and reporting on the results, format of the review, time provided for the review and quality assurance of the review reports.

3. As a sustainability measure the IDI current encourages SAIs to continue using the audit methodology and conduct audits on the topic of disaster management and procurement 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.

Programme Results Framework & Indicators[44]

For ASOSAI:

Objective: Support SAIs in moving towards ISSAI compliant performance audits and compliance audits.

SAI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
SO 1	Number of participating SAIs which issue[45] audit report on disaster management within the established legal time frame	None	N/A	N/A	12 (2016)
	Source: IDI Programme Monitoring System				*14 SAIs*
SO 4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	8 (2017)
	Source: QA Review reports				*QA conducted for 12 SAIs. QA reports will be issued in 2018*
IDI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model	N/A	N/A	N/A	Programme planned to be delivered as per IDI

---

[44] the results framework structure deviates from the standard IDI results framework given that it was designed to meet DFID requirements

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

	a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions				Service Delivery Model by 2016
	Source: IDI Programme Monitoring System				*a to e [46]*
IO 1.2	Programme delivered to time and budget a) Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	N/A	N/A	Programme completed by 2016 with, with expenditure not exceeding the final budget by more than 10%,
	Source: IDI Programme Monitoring System				*a, while all programme activities including QA workshop done in 2017. QA reports will be issued to SAIs in 2018.*

---

[46] While the main programme support was completed in 2016, the QA workshops were conducted in 2017 as IDI waited for SAI reports to be published.

IO 1.1	Percentage participating SAI staff whose professional capacity is developed by: a) successfully completing their professional training b) conducting pilot audits as per best practice c) deployment in future audits	None	80% participating SAI staff achieve a)	80% participating SAI staff achieve b)	50% SAI staff achieve c) (2019)
	Source: IDI Programme Monitoring System and Programme 360 degrees				**a) 89% (51 out of 57) successfully completed training** **b) 96% (49 out of 51) conducted pilot audits**
IO 1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of disaster management on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
	Source: Documented lessons learned				**Not achieved: 35%.[47]**
IO 1.2	Average cost of facilitator inputs (per participant training day delivered) on the programme	N/A	N/A	N/A	Actuals to be reported
	Source: IDI Project Accounts and IDI Programme Monitoring System				NOK 895[48]

Programme Outputs

Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
	E-course in English on disaster management designed and delivered to SAI staff as per IDI's e-Learning methodology	None	Delivered	N/A	

---

[47] This includes SAIs that have imparted training on the topic, revised audit methodology, prepared guidance on the topic, prepared action plan, initiated another audit

[48] Total cost/ (Total participants x Total training days)

	Source: IDI Programme Monitoring System				*Achieved in 2015*
	Support provided for pilot audits to participating SAI audit teams	None	N/A	12 SAI teams supported	12 SAI teams supported by 2016
	Source: IDI Programme Monitoring System				*17 teams supported*
	SAI audit reports quality assured	None	N/A	N/A	12 SAI Audit reports quality assured 2017
	Source: IDI Programme Monitoring system				*QA conducted for 12 SAIs. QA reports will be issued in 2018*

For PASAI:

SAI Outcomes					
Link to SP/OI	**Indicator**	**Baseline (2014)**	**Milestone1 (2015)**	**Milestone 2 (2016)**	**Targeted Achievement**
SO1	Number of participating SAIs which issue[49] audit report on procurements within the established legal time frame	None	N/A	N/A	8 (2016)
	Source: IDI Programme Monitoring System				*10 SAIs*
SO4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	6 (2017)

---

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

	Source: QA Review reports				QA conducted for 10 SAIs. QA reports will be issued in 2018
IDI Outcomes					
Link to SP/OI	**Indicator**	**Baseline (2014)**	**Milestone1 (2015)**	**Milestone 2 (2016)**	**Targeted Achievement**
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership is actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions	N/A	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016
	Source : IDI Programme Monitoring System				***Achieved a to e[50]***

---

[50] While the main programme support was completed in 2016, the QA workshops were conducted in 2017 as IDI waited for SAI reports to be published.

IO 1.2	Programme delivered to time and budget a) Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	N/A	N/A	Programme completed by 2016, with expenditure not exceeding the final budget by more than 10%
	Source: IDI Programme Monitoring System				***Achieved***
IO 1.1	% of participating SAI staff whose professional capacity is developed by: a) successfully completing their professional training b) conducting pilot audits as per best practice c) deployment in future audits.	None	80% participating SAI staff achieve a)	80% participating SAI staff achieve b)	50% SAI staff achieve (c) (2019)
	Source: IDI Programme Monitoring System and Programme 360 degrees				***a)Achieved 100% (27 out of 27) successfully completed training b)81% (22 out of 27) conducted pilot audits.***
IO 1.1	% of participating SAIs who report that they have established a mechanism for conducting audit of procurements on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)

Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
	Source: Documented lessons learned				**45%[51]**
IO 1.2	Average cost of facilitator inputs (per participant training day delivered) on the programme	N/A	N/A	N/A	Actuals to be reported
	Source: IDI Project Accounts and IDI Programme Monitoring System				NOK 2769[52]

Programme Outputs

Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
	Face to face workshop in English on procurements audit designed and delivered to SAI staff as per IDI's methodology	None	Achieved	N/A	Achieved in 2015
	Source: IDI Programme Monitoring System				***In 2015***
	Support provided for pilot audits to participating SAI audit teams	None	N/A	10 SAI teams supported	10 SAI teams supported by 2016
	Source: IDI Programme Monitoring System				***11 SAI teams supported***
	SAI audit reports quality assured	None	N/A	N/A	8 SAI Audit reports quality assured by 2017
	Source: IDI Programme Monitoring System				***10 SAI audits reviewed in QA workshop***

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

---

[51] This includes SAIs that have imparted training on the topic, revised audit methodology, prepared guidance on the topic, prepared action plan, initiated other audits

[52] Total cost/(Total participants x Total training days)

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Proba bility	Risk rating	Con trol rati ng	Resid ual risk	Control measures	Control Owner	Notes	Alert Code
				(CxD)		(ExF)				
1.	Programme may not add value as envisaged in the plan	3	1	3	0,6	1,8	Programme based on SAI needs, demand from the SAIs, and regions.	MCD	This risk did not materialize as most of the SAIs conducted audits and published reports. In some cases, SAIs have initiated further audits and the contribution of team members was recognized by SAI management, e.g. SAI Nepal, SAIs of Samoa, Solomon Islands and Tonga. There were policy changes under public procurement reform with regard to procurement in some countries, e.g. Marshall Island as a result of the audit.	
2.	Sustainability of the programme	3	2	6	0,6	3,6	Engagement with SAI leadership, obtain SAI commitment, partnership with region, follow up	MCD	Dialogue with SAI stakeholders shows that only 10% SAIs in ASOSAI and 20% SAIs in PASAI have taken concrete action to continue audits on the topics covered by the programme. As many of the SAIs in the programme are also engaged in ISSAI Implementation, a more detailed review need to be done after some time to check if SAIs have introduced ISSAI compliant audit practices and if they are developing annual audit plans that cover priority issues.	
4.	Quality of deliverables may not be as expected	3	2	6	0,6	3,6	Identify appropriate SME, and SAI resource persons, MCD follows quality management process for product development	MCD	IDI made efforts to identify appropriate resources to ensure quality of support. The cooperative audit model was followed and QA mechanism was introduced to assure quality of audits conducted. Based on lessons learned the QA mechanism needs to be strengthened. The IDI also needs a mechanism to quality assure contents of the learning programmes.	

Programme Objective

Changed SAI Young Leaders contributing to positive change in SAIs.

Programme Rationale

Time and again it has been IDI's experience that any transformation or performance enhancement in an SAI has to be driven from within by the SAI's leadership. While IDI and other partners can play a supporting role, it is the SAI leaders who are at the forefront of transforming SAIs. Recognising the central role of leadership in the development of an SAI, the IDI Board asked IDI to include a leadership programme in its new portfolio of programmes. Looking to the future, the IDI decided to focus its efforts on SAI Young Leaders. As SAI Young Leaders alone cannot bring transformation, the entire leadership link needs to be involved in envisioning and effecting positive change. As the main purpose of all IDI endeavour is to see strong SAIs, the programme focuses on both individual leaders and their change strategies for bringing positive change.

Programme Profile

Full Name	SAI Young Leaders
Duration	2015 to 2018[53]
Link to SAI & IDI Outcomes	Linked to all strategic priorities of the IDI as SAI leaders play a key role in the contribution of their SAIs to integrity accountability and transparency, ensure that the SAI stays relevant and leads by example. Will be carried out as per IDI service delivery model, and create a leadership network of SAI young leader. Therefore, linked to IDI outcomes 1 and 3.
Participating SAIs	IDI received 73 applications from 41 SAIs. After the first screening 40 SAI Young Leader (SYL) candidates were invited to a second screening workshop. 35 SYL candidates attended the workshop and two candidates were supported online. 25 SYL candidates from 20 SAIs were finally selected. The table shows the 20 SAIs, whose candidates have been selected.
Other participating organizations	None
Participants	25 SAI Young Leaders, 24 SYL Coaches who come from senior management and top management in SAIs.
Cooperation Partners	SAIs and Regions. SAI India and SAI USA who will be hosting interactions in 2018.
In-kind contribution	**Resource Persons**: Canadian Audit and Accountability Foundation (CAAF), PASAI Secretariat and SAI USA. **Other in kind support:** Online consultation with experts from SAI India, South Africa and USA

AFROSAI-E	ASOSAI	EUROSAI	OLACEFS	PASAI
Botswana Liberia South Africa Zambia	Bhutan China India Maldives Thailand	Estonia Finland Malta	Argentina Costa Rica Ecuador	Cook Islands Fiji FSM Pohnpei Samoa Tonga

---

[53] The programme started in 2015 with the Global SAI Leadership Symposium and a programme planning meeting. The design was further developed in 2016. The implementation strategy was substantially changed in 2017 to address emerging risks. As such the main SYL programme started in 2017 with an invitation package to SAIs.

Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland).

Programme Implementation Strategy

The programme follows two main tracks to achieve the programme objective – focus on developing individual SYLs and focus on implementation of their change strategy to bring about positive change in the SAI.

The programme uses the following mechanisms for achieving these dual objectives:

1. **SYL ADVISORY GROUP**

The IDI planned to identify SAI leaders and leaders from other key stakeholders to participate in an SYL Advisory Group (SAG). While the group has not been formally constituted, identified members are already being consulted on programme design and invited to participate in different aspects of the programme i.e. selection, interactions, advise etc.

2. **SYL LEADERSHIP LINK & CHANGE STRATEGY**
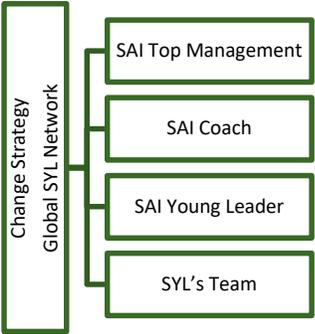
The programme builds on a change strategy, for both, the SAI and the SYL. It also recognises that this change is not possible without support of the SAI top management, a SAI coach, a SYL with potential and a team that works with the young leader. The programme aims to connect SAI leadership at different levels with main focus on the SAI Young Leader. The programme also envisages creating a global SYL network that interacts, shares and works together.

3. **SYL COMPETENCIES & CURRICULUM**

The work done on identifying SYL competencies over the last two years, has been consolidated to develop a programme syllabus covering four broad clusters – *Discover Self, Grow People, Discover Universe*, and *Create Value*. The syllabus will be covered through SYL Interactions workshops, SAI level interactions programme in their own SAIs and development and implementation of a change strategy project. SYLs will be exposed to theory and best practices by leadership development practitioners, IDI, INTOSAI and regional resource persons. They will have opportunities to interact with SAI leaders, leaders from different walks of life and peers, to share experiences and contextualise the theoretical concepts that they are exposed to. They will work with case scenarios and a SAI change strategy project for applying their learning to effect change.
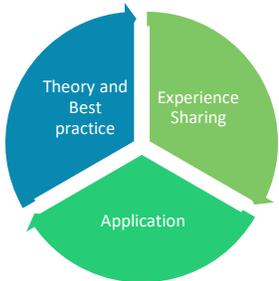
4. **SYL SELECTION**

As the programme aims at having a batch of changed SYLs contributing to positive change in SAIs, it was important to, not only select persons with right potential, but also change strategy projects that had a realistic chance of implementation in the SAI, ensure that the SAI environment was conducive to such change and that the SYLs had leadership support in their endeavors. In order to fulfil these objectives, the IDI conducted a two stage selection process between September and December 2017.

5. SYL INTERNATIONAL AND SAI LEVEL INTERACTION

Selected SYLs are invited to two international interactions. The **SYL & SYL Coaches International Interaction in March 2018** will consist of theory, experience sharing and application sessions on various topics included in the four clusters – Discover Self, Discover Universe, Grow People and Create Value. Each SAI Young Leader's coach will also be invited to the workshop. The SYLs will be supported in applying their learning to the change strategies. The details of the SYL's SAI level interaction will also be finalised during this workshop. From April to July 2018, the SYLs will undertake **SAI Level Interaction.** During four months of SAI level Interaction, the SAI Young Leader will be exposed to all functions of the SAI, s/he will interact with SAI Leaders, interact with key external stakeholder of the SAI and work together with her/his team to implement the change strategy. S/he will be coached by SYL coach throughout this process. S/he can also reach out to members of SYL Advisory Group and the team at IDI for advice and support. A SYL Virtual Community will be set up for this purpose. SYL will report to the IDI team on the progress of implementation of change strategy as per agreed milestones. SYLs who successfully achieve agreed change strategy project milestones will be invited to the second two-week workshop called **SYL & SAI Leadership International Interaction, in the latter half of 2018.** Besides further sessions on the four clusters, SYLs will also visit international organisations to interact with international stakeholders on emerging issues. Heads of SAIs or SAI Top Management will be invited to attend SYL presentations on the implementation of change strategy projects and discuss way forward.

> SYL & SYL Coaches International Interaction/ Project Planning
> March 2018
>
> ↓
>
> SYL SAI Interaction/ Project Implementation
> April – July 2018
>
> ↓
>
> SYL & SAI Leadership International Interaction/ Project Review
> Second half 2018
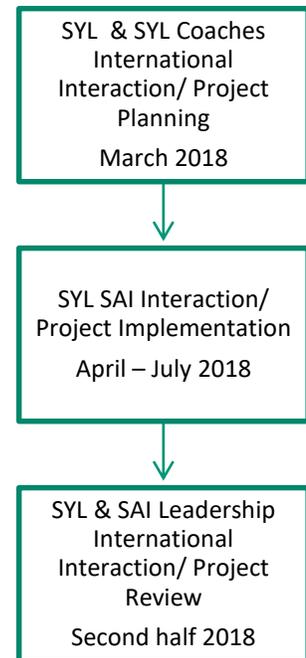
6. IDI AWARD FOR BEST CHANGE INITIATIVE AND SYL GLOBAL NETWORK

To motivate SYLs in implementing their change strategies the IDI will give an award for 'Best Change Initiative´. A panel of judges from SYL Advisory Group will decide on the award. A SYL Global Network will also be launched at the end of this first effort.

7. LESSONS LEARNED FROM FIRST ROUND

Taking up SYL development on a regular basis will be considered based on lessons learned, feedback received from stakeholders at the exit meeting for this pilot round and available IDI resources.

Updates to Programme Plan:

The initial programme plan was approved as part of 2017 Operational Plan in November 2016. In 2017 the IDI realised it was challenging to get suitable resource persons from the community for such a long duration of the programme. In view of the difficulty in getting sufficient number of suitable mentors for the duration of the programme, the IDI decided to alter the implementation strategy. The programme is now designed in accordance with the structure presented to the Board in November 2017. Although the programme design has been changed, this round of the programme is expected to be completed by 2018, as originally planned. While developing the programme announcement in September 2017 the IDI decided to strengthen the screening process to have two level selection screening process, and provide greater support to the SYL for his/her change strategy implementation by addressing the entire leadership link. As the set of identified competencies were not fitting into the original concept of a leadership tree, the IDI decided to divide them into four main clusters. Throughout these changes the original objective of the programme remained the same and the expected outcome was to have 25 SYLs, who contributed positively to the SAIs through the implementation of their change strategy proposals. The table below describes the changes/additions during 2017 and the reasons thereof.

Plan in November 2016	Changes/ Additions during 2017	Rationale
Select and train a team of six mentors for the duration of the programme	Focus shifted to setting up SYL Advisory Group, developing SYL Coaches and sourcing external expertise where necessary.	IDI could not find sufficient number of suitable mentors for the entire duration of the programme. The programme has modules that need direct sourcing of external expertise. Also wanted to get in a variety of leadership experiences and exposure to different leaders, which would not have been possible with a set team of mentors.
SYL Tree	Competencies identified for SYL tree were used to create four clusters for SYL programme syllabus Discover Self, Discover Universe, Grow People, Add Value.	The competencies did not fit into the originally envisaged structure and logic of an SYL tree.
The programme was planned as a full time programme with 3 SYL Interactions	The programme is no longer planned as a full time programme. The number of international interactions reduced to two. More emphasis on change strategy implementation at SAI level with the help of SYL coach.	A full time commitment for 6 months would have been difficult for many SAIs. Implementation of change strategy proposal needs time and deep understanding of the local context, hence a longer time frame and SYL coaches.
Design and Development meetings for SYL workshops	No plans for design and development meetings.	The programme sessions will be delivered by external experts, SAI leaders, INTOSAI resource persons and by IDI adapting existing material.
	SYL Leadership Link introduced	In order to support the SYLs and create an enabling environment the programme plans to address SAI top management, SYL Coach and SYL team as well.
	IDI Award for Best Change Initiative and SYL Global Network.	To motivate and build a community of future leaders with shared purpose.
SYL selection planned to be mostly online	First Screening and face to face Second Screening workshop introduced.	To strengthen selection of process for getting the most appropriate SYL candidates.
SYL Community on IDI portal	SAI Young Leaders Canvas on IDI website	IDI in cooperation with KSC are writing a paper on 'Fostering Robust communities of practice'. One of the recommendations of the paper is to streamline CoPs and differentiate between a network and CoP. As such IDI will create a workspace for SYLs, watch its progress and upgrade it to a virtual community if we see sufficient interest.

Programme Progress as at end of 2017

*Progress Against the Programme Implementation Strategy*

1.Receive SAI applications & commitment	2. Select SYL participants	3. SYL Advisory Panel	3. SYL & SYL Coaches International Interaction	4. SYL SAI Level Interaction	5. SYL & SAI Leadership International Interaction	6. IDI Award	7. SYL Global Network	8. Lessons Learned
√ (October 2017)	√ (December 2017)	*In progress (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*	*Expected (2018)*

)

Overall Assessment of Progress:

As compared to the operational plan approved in November 2016 the programme has not achieved some of the outputs planned, namely the training of a team of mentors and the commencement of the training for SAI Young Leaders. The programme design was changed during 2017.

The IDI has informally spoken with a number of leaders, SAI leaders and other leaders have also provided guidance and advise and supported SYL selection process. However, a formal SYL Advisory group is yet to be set up. This is expected to be done in the first half of 2018. As on date 20 SAIs have 25 change management strategies approved by Head of SAIs. Besides committing to implement these change strategies, the Head of SAIs whose SYLs are participating in the programme have also nominated SYL coaches to support SYLs in implementing the strategy. In many cases these coaches are line managers of SYL and in others even Heads of SAIs have taken this responsibility themselves. All change strategy proposals are linked to SAI strategy and are based on strongly established SAI needs.
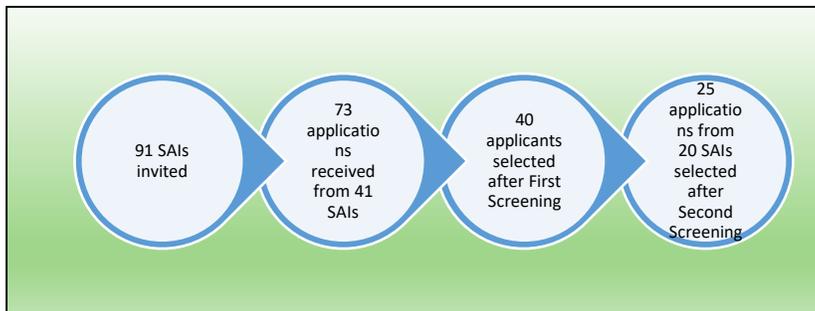
In September 2017, the IDI invited 91 SAIs interested SAIs to the programme. The invitation package included an invitation letter, a programme announcement, SAI commitment and nomination form, guidance on application and reference letters and requirements for change strategy proposal. The IDI received 73 applications (34 male and 39 female applicants) from 41 SAIs in all INTOSAI regions, except CAROSAI. Of these, 67 applications, which included complete documentation underwent a first screening in October 2017. Three broad parameters of - (i) quality and potential of the change strategy proposal, (ii) potential of the SAI Young Leader to meet SYL requirements, and (iii) SAI commitment and assurance from Head of SAI were used to vet the applications. Based on the first screening 40 SYL applicants were invited to participate in the second screening workshop in November 2017. 35 SYL candidates attended the workshop where they participated in common sessions, presented their change strategy proposals to peers and selection panel members, received feedback and provided inputs into the design of the SYL workshops. SYL candidates were also interviewed by selections panels to assess their individual potential. SYL candidates were given an opportunity to modify their proposals based on feedback. Two candidates who were left behind due to visa requirements were screened online in January 2018. Based on this second screening, 25 SYLs from 20 SAIs were selected for the programme as planned. These include 20 women SYL and 5 men SYLs. As per plans up to 5 SYLs from developed country SAIs could be included in the programme. After selection 3 SYLs from SAIs of developed countries have been included.

SAI Participation in Light of Commitment Statements: IDI considered only those applications where the Heads of SAIs signed a statement of commitment. All SAIs have released SYLs for the selection process as required for the programme.

Achievement of IDI Outputs and Outcomes: At this stage one of the main outputs of the programme are the commitment and support by Heads of SAIs for SYLs, the nomination of SYL coaches by SAIs and the development of change strategy proposals by SYLs. These change strategy proposals have been developed in a number of key areas that will impact SAI capacity and performance. 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, follow up etc.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2017	2018	2019
Professional Capacity Development: No. of SAI Staff Supported	Target	30[54]	15 (SYL) 12 (SYL coaches)	TBD[55]
	Actual	35		
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	15[56]	12[57]
	Actual	N/A		
Female Participation Rate[58]	Target	44%	40%	40%
	Actual	83%		

Note: The number of SYLs who attended the Second screening workshop are shown in the table as they received detailed feedback on their proposals and participated in leadership discussions during the week.

Integration of Gender Issues and Empowerment of Women

While inviting SAIs to send applications for the programme the IDI informed SAIs that we would strive for gender balance and prioritise suitable women candidates. The IDI received 39 applications from women SYL candidates as compared to 34 applications from male SYLs. Following a detailed selection process, IDI selected 20 women SYLs for the programme. The total percentage of women participants in the second screening workshop was 83% and the total percentage of women participants selected for the programme stands at 80%. The programme workshops include discussions on women leaders and cover broader issues of inclusiveness. The change strategy format requires SYLs to reflect on inclusiveness and leaving no one behind in conceptualising and implementing their change strategy.

Key Lessons Learnt (Transferable to other Programmes)

1. Changing programme implementation strategy to strengthen selection process enabled selection of suitable candidates with focus on both the candidate and the change management strategy

2. The risk of not having sufficient and diverse expertise in the programme is yet to be fully addressed. IDI may need to explore partnerships and formalise agreements with external providers for this purpose.

3. Many SYLs expect technical support in the subject matter area of their change strategy. IDI have not planned for such support. IDI may need to 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. There is a need to think of a strategy to meet this need.

---

[54] Target as per revised design in 2017. As per OP 2017 approved in Nov 2016, the target was 25 SYLs.

[55] Decision regarding the next round of this programme will be taken based on lessons learned during this round

[56] Change strategy proposal supported

[57] Change strategy proposal implemented

[58] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Programme Results Framework & Indicators[59]

Objective: Changed SAI Young Leaders contributing to positive change in SAIs

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline**[60] **(year)**	**Target (year)**
No. of SYL coaches trained	12 (2018)	Number of SYLs that successfully graduate the programme	0 (2016)	15 (2018)	% participating SAIs that report positive change due to the contribution of SYL.	0 (2016)	40% (2019)
Source: IDI Programme Monitoring System		*Source: IDI Programme Monitoring System*			*Source: Programme 360 degrees*		
No. of SYLs trained	15 (2018)	No of change projects implemented by SYLs	0 (2016)	12 (2019)	% SYLs reporting self-change due to the programme	0 (2016)	50% (2019)
Source: IDI Programme Monitoring System		*Source: Programme 360 degrees*			*Source: Programme 360 degrees*		
No. of change strategy projects supported	15 (2018)						
Source: IDI Programme Monitoring System							

Assumptions SAIs
- IDI receives sufficient number of good applications
- Participating SAI willing and able to full programme requirements and commitments
- SYLs personal commitment to the programme

Assumptions IDI
- ID has sufficient and appropriate resources for managing the programme

Assumptions other stakeholders
- Stakeholders are interested in leadership development programmes

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

---

[59] The logframe approved by the Board in Nov 2017 used, as the logframe approved in Nov 2016 was not applicable due to major change in programme design.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probab ility	Risk rating	Control rating	Residu al risk	Control measures	Control Owner	Notes	Alert Code
				(CxD)		(ExF)				
1.	**Added value** SYL programme will not contribute to SAI capacities and performance	3	1	3	0,6	1,8	SAIs nominate SYLs to the programme. SYLs selected on basis of change strategy proposals based on SAI needs.	DDG		
2.	**Sustainability** SYL change strategies may not lead to sustainable change. SYL may leave the SAI during or after the programme	3	2	6	0,6	3,6	Programme design changed to address entire leadership link, SYL coaches' participation in the programme, SAI top management commitment, alignment of change strategy with SAI strategy.	DDG		
3.	**Quality of deliverables** Lack of diverse expertise in the programme	3	2	6	0,6	3,6	Source external expertise from diverse sources, SYL coaches provide local context and support.	DDG	Cost and availability of external expertise	
5.	**Availability of required resources** Resource persons required for the programme may not be available	3	2	6	0,6	3,6	Programme design changed. Long term mentor team not required any more. Use IDI resources, focus on SYL Coaches, source in external expertise, use resource persons from the community, use online solutions.	DDG	Programme design changed. Cost and availability of external expertise	

Programme Objective

Greater effectiveness of SAIs in fighting corruption.

Programme Rationale

The programme was based on the 2014 Global Stocktaking Report which indicated that many SAIs face considerable challenges in fulfilling public expectations and their mandate when it comes to being effective in terms of preventing, detecting and reporting on corruption. The IDI's prioritization matrix also indicated this programme as a high priority programme that would address the needs of SAIs in developing. The 2017 Global Stocktaking Report shows that most SAIs are mandated to participate in the fight against corruption in their national context, although the roles they are mandated to play vary. Most SAIs (77%) have the mandate to share information with specialized anti-corruption institutions. Over half of the SAIs (55%,) have the mandate to investigate corruption and fraud issues. Likewise, 39% of SAIs have the mandate to exercise oversight of national institutions whose mandate is to investigate corruption and fraud issues. 98 SAIs and seven INTOSAI regions have prioritized this area.

Corruption is commonly defined as the misuse or the abuse of public office for private gain. It comes in various forms and a wide array of illicit behavior, such as bribery, extortion, fraud, nepotism, graft, speed money, pilferage, theft and embezzlement, falsification of records, kickbacks, influence peddling, and campaign contributions. Corruption causes damage to public institutions ranging from financial loss, to loss of performance, reputation and credibility. It also results in hardship to citizens and compromises service delivery.

There are generally multiple institutions with different but complementary mandates involved in the fight against corruption at a country level. However, coordination and alignment between those different stakeholders is very often a challenge. SAIs can be key players in the fight against corruption. By their oversight function, they can help in creating an enabling environment for good governance. Audits make risks visible, and help build robust and effective internal controls that contribute to the prevention of corruption. By reporting their audit findings to Parliament and publicizing them, SAIs contribute to a climate of transparency that contribute to detecting and preventing corruption. SAIs have different mandates in fighting corruption. But many SAIs come across corruption in course of their audits and have a role in reporting and following up on such issues. As public institutions, it is also important that SAIs lead by example in the fight against corruption. ISSAI 30 requires SAIs to have and implement a code of ethics to ensure ethical behavior.

Programme Profile

| Full Name	SAIs Fighting Corruption						
Duration	2015 to 2020						
Link to SAI & IDI Outcomes	Linked to all strategic priorities of the IDI. It facilitates SAIs in enhancing their contribution to accountability and transparency. The programme helps SAIs in taking up audits on new topics and ensures that SAIs lead by example as they implement ISSAI 30 and contribute to the fight against corruption, and implementation of SDGs by auditing robustness of institutional framework for fighting corruption. Delivered following IDI service delivery model, involves the development and use of global public goods and support to SAIs in establishing stronger networks with key actors in the fight against corruption, thus covering IDI outcomes 1, 2 and 3.						
Participating SAIs	The following 41 SAIs have signed statements of commitment and are participating in this programme.						
	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI
	Liberia Sierra Leone Tanzania	13 SAIs have expressed interest	Afghanistan China Malaysia Maldives	Cayman Island Jamaica	Benin, Burkina Faso, Burundi,	Albania Georgia Kazakhstan	8 SAIs have expressed interest	Fiji Samoa Solomon Islands

	Zambia		Nepal Pakistan Thailand	86	Cameroon, Cape Verde, Central African Republic, Chad, Comoros, Congo Brazzaville, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea Bissau, Guinea Conakry, Madagascar, Mali, Niger, Sao Tome & Principe, Senegal, Togo			Vanuatu

Other participating organizations	At the country level delivery, anti- corruption bodies and other will participate in programme activities.
Participants	Heads of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit), staff from anti-corruption bodies.
Cooperation Partners	Participating SAIs, AFROSAI-E, ASOSAI, CAROSAI, CREFIAF, EUROSAI, PASAI, and partners involved at the Programme design stage through consultations: UNDP Global Anti-Corruption Initiative (GAIN), INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), EUROSAI Task Force on Audit and Ethics (TFA&E), INTOSAI Capacity Building Committee (CBC).
In-kind contribution	**Hosting Support:** SAIs of Thailand, Hungary, Ivory Coast, Peru, Tunisia and Togo **Resource Persons:** SAIs of Thailand, Zambia, Hungary, Nepal, Guam, Jamaica, Benin, Cameroon, Djibouti, Burundi, Argentina, Brazil, Costa Rica, Paraguay, Uruguay, Saudi Arabia, Iraq, Tunisia, Oman, Morocco and Egypt.
Funding Sources	Global Affairs Canada (GAC), Ministry of Foreign Affairs (MFA) Hungary, USAID, IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland).

Programme Implementation Strategy

The programme has 3 components:

1) SAI Leading by example in implementing ISSAI 30- Code of Ethics
2) Audit of Institutional Frameworks for fighting Corruption
3) SAI-Stakeholder Platform for fighting corruption

The Programme implementation strategy below describes how those different components are rolled out.
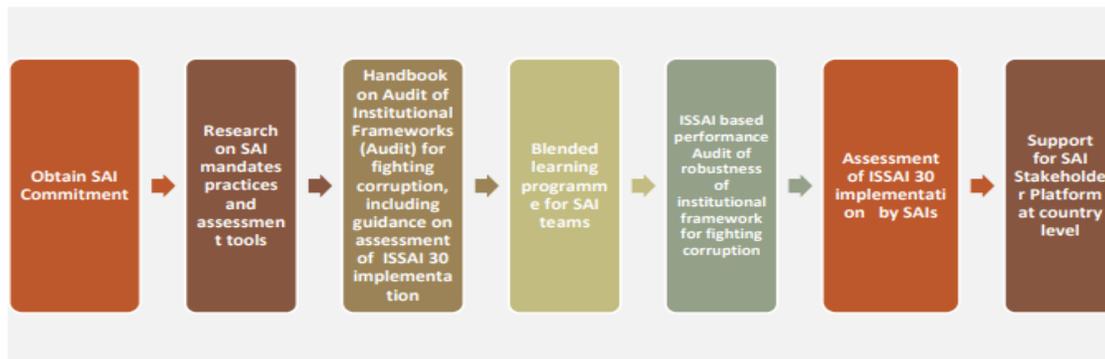
The first step in the implementation strategy for this programme was to obtain SAIs commitments through workshops with INTOSAI regions, SAIs management and key stakeholders. Then a Resource team including resource persons from different INTOSAI regions conducted research on SAIs mandates, current SAIs practices, stakeholders' engagement in fighting corruption and the tools available for assessing SAI implementation of different components of ISSAI 30 in practice.

Based on the research, a draft handbook was developed for audit of Institutional frameworks for fighting corruption. It aims to provide an integrated approach to auditing the institutional framework for fighting corruption at the whole of government level, which can be substantiated by undertaking a detailed examination of the strength of anti-corruption mechanisms in one or more sectors like health, education, defense, public works, or focused on cross-cutting issues such as gender. A draft guidance on assessment of ISSAI 30 implementation was also developed, with a mapping of available tools for assessing ISSAI 30 implementation. As the handbook and the guidance are version 0's in accordance with IDI's QA Protocol, they will be processed as per IDI's QA protocol for GPG's in 2018.

The two guidance's developed formed the basis for the development of blended courseware for training SAIs teams in auditing institutional frameworks for fighting corruption, and assessing implementation of ISSAI 30, with online support provided for the audit and the assessment to the participating SAIs. As part of the implementation strategy, SAIs teams will receive feedback on their draft reports during an audit review meeting, and a mechanism will also be set up to quality assure the audits to confirm if they have been conducted as per ISSAIs.

Besides providing regional level support through meetings and online support, onsite support will be provided at country level to up to five selected SAIs. This support will mainly be provided for enhancing or setting up SAI relations with other key stakeholders in the fight against corruption. This will help in coordinating the fight against corruption at the country level through synergy of efforts.

Programme Progress as at end of 2017

Overall Assessment of Progress

Overall delivery of the programme is fairly on track in English speaking regions, for the audit component of the Programme. To date, the SAIs that have committed to the programme all continue to participate and honour their statements of commitment. The delivery of the programme component on SAI Leading by Example in implementing ISSAI 30, which was supposed to be rolled out from 2017 in English speaking regions and in ARABOSAI, was delayed due to due to personnel changes in the IDI, and delays in the development of the courseware.

Progress Against the Programme Implementation Strategy

Region(s) & Group(s)	1. Obtain SAI Commitment	2.Research on SAI Practices & Tools	3. Develop GPG (version 0)	4. Blended Learning Programme	5. ISSAI-based Performance Audit	6.Assessment of ISSAI 30 Implementation by SAIs	7.Support for SAI Stakeholder Platform	8. Monitoring and Evaluation Framework	9. Lessons Learned & Update GPGs
AFROSAI-E	*√ 2017*	*√ 2016*	*√ 2016*	*√ 2017*	*In progress 2017-18*	*Expected 2018-19*	*Expected 2019-20*	*√ 2017*	*Expected 2019-20*

Region(s) & Group(s)	1. Obtain SAI Commitment	2.Research on SAI Practices & Tools	3. Develop GPG (version 0)	4. Blended Learning Programme	5. ISSAI-based Performance Audit	6.Assessment of ISSAI 30 Implementation by SAIs	7.Support for SAI Stakeholder Platform	8. Monitoring and Evaluation Framework	9. Lessons Learned & Update GPGs
ARABOSAI	Expected 2018	√ 2016	√ 2017	Expected 2018	Expected 2018-19	Expected 2018-19	Expected 2019-20	Expected 2018	Expected 2019-20
ASOSAI	√ 2017	√ 2016	√ 2016	√ 2017	In progress 2017-18	Expected 2018-19	Expected 2019-20	√ 2017	Expected 2019-20
CAROSAI	√ 2017	√ 2016	√ 2016	√ 2017	In progress 2017-18	Expected 2018-19	Expected 2019-20	√ 2017	Expected 2019-20
CREFIAF	√ 2015	√ 2016	√ 2017	Expected 2018	Expected 2018-19	Expected 2018-19	Expected 2019-20	√ 2015	Expected 2019-20
EUROSAI	√ 2017	√ 2016	√ 2016	√ 2017	In progress 2017-18	Expected 2018-19	Expected 2019-20	√ 2017	Expected 2019-20
OLACEFS	Expected 2018	√ 2016	√ 2017	Expected 2018	Expected 2018-19	Expected 2018-19	Expected 2019-20	Expected 2018	Expected 2019-20
PASAI	√ 2017	√ 2016	√ 2016	√ 2017	In progress 2017-18	Expected 2018-19	Expected 2019-20	√ 2017	Expected 2019-20

SAI Participation in Light of Commitment Statements:

21 SAIs from English speaking Regions (ASOSAI, PASAI, AFROSAI-E, CAROSAI, EUROSAI) have signed statements of commitment with IDI. In general, all the participating SAIs are fulfilling their commitments thus far. Activities to be achieved by them in 2017 were the completion of eLearning Course on Auditing Institutional frameworks for fighting corruption, and the development on audit plans to be reviewed as per the guidance. All participating SAIs regularly attended the eLearning course and submitted audit plans in required timeline for review meeting. For the CREFIAF Region, statements of commitments were signed by 21 SAIs in 2015 and the Programme is expected to be launched in in 2018. In ARABOSAI and OLACEFS, interested SAIs will be invited to sign statements of commitments in 2018.

Updates to Programme Plan:

Some activities which were planned to be delivered through eLearning in ARABOSAI and CREFIAF for both the audit component and ISSAI 30, were changed to face to face activities. Minor changes to the programme implementation strategy consisted in moving from planned eLearning activities to face to face activities for training sessions to be delivered in those regions. This specific orientation is due to the readiness of those regions to benefit optimally from our programmes through eLearning activities.

Achievement of IDI Outputs and Outcomes:

Key programme outputs delivered to date include:

- Version 0 of Guidance on Auditing Institutional Framework for Fighting corruption (2016) in English and other languages

- Version 0 of Guidance on implementation of ISSAI 30 (2016)

- eLearning Course on Auditing Institutional Framework for Fighting corruption (2017) delivered to 20 SAIs, 62 participants in five English speaking Regions (Afghanistan, Pakistan, China, Maldives, Malaysia, Nepal, Samoa, Solomon Islands, Vanuatu, Fiji, Thailand, Albania, Jamaica, Cayman Islands, Georgia, Kyrgyzstan, Zambia, Tanzania, Sierra Leone, Liberia).

- 20 Audit plans for cooperative audit on institutional framework for fighting corruption developed by participating SAIs and peer reviewed (2017)

- Programme products and course material for Audit component translated into French, Spanish and Arabic, and adaptation process conducted in ARABOSAI, OLACEFS and CREFIAF Regions.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018	2019
Professional Capacity Development: No. of SAI Staff Supported	Target	140	218	130	130
	Actual	0	62		
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	76	45	55
	Actual	N/A	20		
Female Participation Rate[61]	Target	44%	44%	40%	40%
	Actual	N/A	40%		

The reasons for the shortfalls in 2017 for professional and organizational support are delays in programme delivery and fewer SAIs in English Speaking regions participating than forecasted. It is expected that the accumulated numbers will increase in 2018, with the effective initiation of the programme in ARABOSAI, CREFIAF and OLACEFS.

Integration of Gender Issues and Empowerment of Women

IDI communicated to SAIs that gender balance and prioritization of women candidates is a principle of this programme. All SAIs are requested to nominate at least one female candidate in both the components to participate in the programme. Bigger SAIs nominating four members for either of the components must include two female candidates for each of the components.

Regarding the Audit of the Institutional Framework for Fighting Corruption, the guidance provides an integrated approach at auditing the institutional framework for fighting corruption in a country at the whole of government level, which can be substantiated by undertaking a detailed examination of the strength of anti-corruption mechanisms in one or more sectors like health, education, defense, public works, or focused on cross-cutting issues such as gender.

Gender has been integrated into the overall scheme of the guidance.

Key Lessons Learnt (Transferable to other Programmes)

1. 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. For programmes comprised of several components such as the SAI Fighting Corruption Programme, there is a need to plan the implementation of the different components inappropriate more staged manner to consider the availability of resources to implement, and the absorption capacity of SAIs.

2. 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.

3. 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 PA).

---

[61] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Programme Results Framework & Indicators

Objective: greater effectiveness of SAIs in fighting corruption

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on auditing of corruption by SAIs and different tools available to assess implementation of ISSAI 30	(2016)	% participating SAIs that submit action plans for implementation of ISSAI 30 based on IDI guidance	0 (2015)	50% (2018)	% participating SAIs issue[62] reports on audit of institutional framework for fighting corruption within the established legal time frame	0 (2015)	40% (2019)
Source: IDI Programme Monitoring System	Achieved (2016)	*Source: IDI Programme Monitoring System*			*Source: IDI Programme Monitoring System*		
Guidance on implementing ISSAI 30 and auditing institutional frameworks for fighting corruption available in English, French, Spanish and Arabic	(2016) English (2017) Arabic (2018) Spanish French	% participating SAIs conduct Audit of Institutional Frameworks for fighting corruption	0 (2015)	80% (2018)	% pilot audits which meet applicable performance audit ISSAI requirements	0 (2015)	40% (2020)
Source: IDI website	Version 0 of Guidance on assessing implementation of ISSAI 30 available in English (2017) Version 0 of Guidance on auditing institutional frameworks for fighting corruption available in English,	*Source: IDI Programme Monitoring System*			*Source: Quality assurance review reports*		

---

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

	French, Spanish, Arabic (2017). The current versions of the guidance and the handbook will be processed as per IDI's QA protocol for GPGs in 2018						
Blended learning courseware developed as per IDI methodology (English, Arabic, French & Spanish)	(2016) English (2017) Arabic (2018) Spanish French	% trained SAI teams that engaged in implementation of ISSAI 30 and audit of institutional framework for fighting corruption	0 (2015)	60% (2018 English) 60% (2019 Other Regions)	% participating SAIs which report implementation of ISSAI 30 action plan.	0 (2015)	30% (2020)
Source: Source: IDI Programme Monitoring System and eLearning platform	Courseware adapted for eLearning delivery in OLACEFS. Delivery plan changed from eLearning to face to face in ARABOSAI and CREFIAF. Implementation of ISSAI 30: eLearning courseware to be developed for English Regions and OLACEFS, and face to face for ARABOSAI and CREFIAF in 2018	*Source: IDI Programme Monitoring System*			*Source: Programme 360 degrees - Post programme assessments*		
No. SAI staff trained • Implementation of ISSAI 30 • Audit	Implementation of ISSAI 30: 114 (2017) 60 (2018) Audit:	% SAIs (supported at local level) which establish SAI-Stakeholder Platform with other anti-corruption agencies	0 (2015)	35% (2021)	% participating SAIs that include audit of institutional frameworks for fighting corruption in their audit plans	0 (2015)	25% (2021)

	104 (2017) 60 (2018)						
Source: IDI Programme Monitoring System	62 trained in Audit of IFFC in ASOSAI, AFROSAI-E, CAROSAI, EUROSAI and PASAI (2017) Training on ISSAI 30 postponed to 2018 for all regions	*Source: IDI Programme Monitoring System*			*Source: IDI Programme monitoring system*		
No. of SAIs provided support for auditing institutional frameworks for fighting corruption	25 SAIs English 12 SAIs CREFIAF 13 SAIs ARABOSAI 8 SAIs in OLACEFS (2017-2019)				% participating SAIs that report enhanced interaction with stakeholders for fighting corruption	0 (2015)	25% (2022)
Source: IDI Programme Monitoring System	20 SAIs supported for audit planning phase in English regions (ASOSAI, AFROSAI-E, CAROSAI, EUROSAI and PASAI)				*Source: Programme 360 degrees - Post programme assessments*		
No. of SAIs provided SAI level support for SAI-Stakeholder platform	30 SAIs (2019)						
Source: IDI Programme Monitoring System							
% of issued audits quality assured through a QA mechanism	80% (2020)						
Source: IDI Programme Monitoring System and QA reports							
Lessons Learned from all regions documented	(2020)						
Source: IDI Programme Monitoring System							

Assumptions SAIs
- SAIs want to enhance performance in fighting corruption
- SAIs and SAI leadership are willing to change systems and behavior
- Participating SAIs have readiness to conduct ISSAI based audits of institutional framework for fighting corruption
- SAIs keep commitments

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

Assumptions other stakeholders
- Partners provide required inputs and in-kind contributions
- Anti-corruption agencies at country level are interested in enhanced relations with SAIs for fighting corruption

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, programme based on SAI needs	Manager Capacity Development (MCD) Global	The programme design meets criteria of IDI service delivery model, only SAIs that sign statement of commitment will be invited to the programme, programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Based on SAI needs, involvement of SAIs in programme planning, SAI commitment, exit meeting. SAI readiness ascertained before inviting the SAI to join.	MCD Global	Most of the SAIs which are participating in the programme are regularly fulfilling their commitments so far. In CREFIAF, where launching of programme activities in only planned for 2018, the 21 SAIs who committed in 2015 were approached to confirm their readiness and interest in continuing with the programme. However, delays in Programme delivery in English regions (for ISSAI 30 component) and in ARABOSAI (for both Audit and ISSAI 30 components), mainly	

									due to the movement of IDI staff and consequently the postponement of some programme activities, may impact in SAIs meeting their commitment in the required timelines.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies.	MCD Global		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from other regions and organisations.	MCD Global & Regional	Competent and skilled resource persons were identified in all the Regions where the programme has been implemented so far. However, delays in Programme delivery may hamper on the availability of resource persons on changed dates.	
5.	SAI willingness to share sensitive information regarding ethical practices	3	2	6	0,6	3,6	Signing of statements of commitments, confidentiality of shared information.	MCD Global & Regional		

AUDIT OF EXTERNALLY FUNDED PROJECTS IN AGRICULTURE AND FOOD SECURITY SECTOR

Programme Objective

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

Programme Rationale

Agriculture is one of the most important sector in most African economy and account for a greater contribution to the GDP of most African countries. The countries in Africa are also among the largest recipients of development aid for poverty reduction. Aid for agricultural development and strengthening food security is a key components of development aid. Enhancing aid effectiveness is high on the agenda of development partners, and one of the means to achieve this is the audit of support received as aid for development projects. SAIs can play an important role in assessing the aid effectiveness through financial, compliance and performance audits.

The IDI was approached by the International Fund for Agricultural Development (IFAD) to support selected SAIs in West Africa in auditing IFAD funded projects in their countries. The IDI saw value in offering the programme to other SAIs in the AFROSAI E region as well. After consultations with both SAIs in the region and IFAD, seven SAIs were invited to participate.

Programme Profile

Full Name	Audit of Externally Funded Projects in Agriculture and Food Security Sector
Duration	2015 to 2017
Link to SAI & IDI Outcomes	Supports SAIs in contributing to accountability and transparency in their countries by conducting financial and compliance audits of externally aided project. The programme is delivered as per IDI service delivery model on cooperative audits and is mainly linked to IDI outcome 1.
Participating SAIs	7 SAIs from AFROSAI E; The Gambia, Malawi, Liberia, Rwanda, Sierra Leone, Tanzania and Zambia
Other participating organizations	None
Participants	Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit)
Cooperation Partners	International Fund for Agriculture Development (IFAD), AFROSAI-E
In-kind contribution	**Hosting support**: SAI Tanzania, Zambia and Rwanda **Resource Persons**: SAIs of Zambia, Rwanda, Tanzania, Namibia, Sierra Leone and Malawi and the regional secretariat AFROSAI E
Funding Sources	IFAD and IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland).

Programme Implementation Strategy
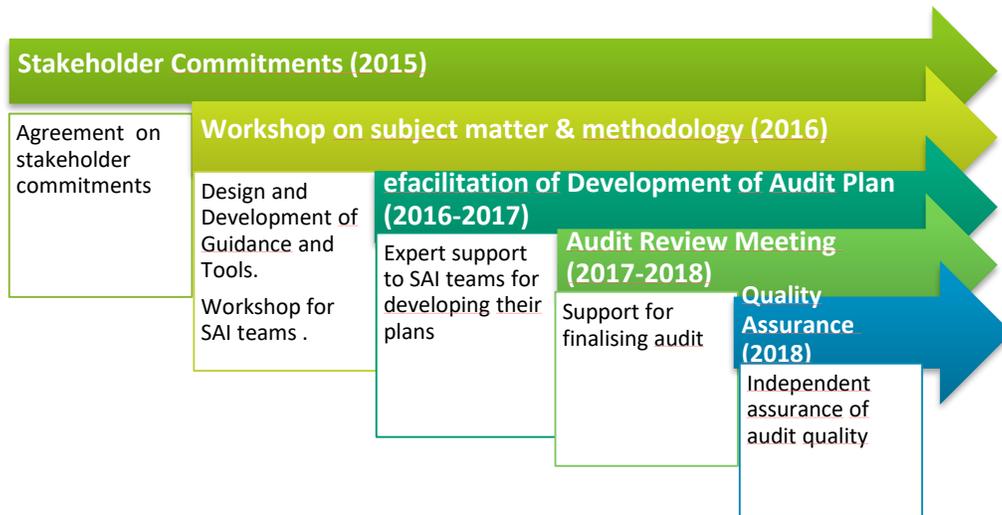
In 2015, the IDI organised a planning meeting with key stakeholders to determine the results framework for the programme.

Under this programme IFAD agreed to assign projects audits for specified projects to SAIs, instead of private sector auditors. The agreed audits that SAIs were supposed to conduct were financial audits in 2016 and separate financial and compliance audits in 2017.

Stakeholder Commitments (2015)

Agreement on stakeholder commitments

Workshop on subject matter & methodology (2016)

Design and Development of Guidance and Tools.

Workshop for SAI teams .

efacilitation of Development of Audit Plan (2016-2017)

Expert support to SAI teams for developing their plans

Audit Review Meeting (2017-2018)

Support for finalising audit

Quality Assurance (2018)

Independent assurance of audit quality

The IDI designed and developed courseware for training of SAI teams in both compliance and financial audit through workshops on subject matter and methodology. Support was provided through eLearning as well as onsite support visits to the SAIs. Each audit conducted is independently quality assured to ensure that the audits meet the applicable ISSAI requirements. Since for most of the participating SAIs, undertaking a separate compliance audit and financial audits was new, the IDI provided for two sets of pilot audits for the year ends 2016 and 2017. This enabled the SAIs to learn from previous audits in undertaking the follow up audits and it also gave the IDI an opportunity to test the working papers and guidance developed for use by the SAIs. The pilot audits also helped in getting detailed feedback from IFAD which increased the quality of the audits during the duration of the programme. Through these audits, IFAD has tried to realign its project audit guide which in some cases was conflicting with the requirement of the ISSAIs.

Programme Progress as at end of 2017

Progress Against the Programme Implementation Strategy

Region	1. Obtain SAI Commitment	2. Design and development of guidance and tools for SAI teams	3. Training of SAI teams in CA and FA methodology	4. Support for finalising the reports	5. Quality Assurance of SAI Products	6. Lessons Learned
AFROSAI-E	*√ (August 2015)*	*√ (December 2015)*	*√ (2016)*	*√ (2016 and 2017)*	*Expected (February 2018)*	*Expected (February 2018)*

√ (date) = Completed. In progress (dates). Expected (date)

Overall Assessment of Progress

Overall delivery of the programme is on track, based on the revised plan agreed with IFAD on the QA and Lesson Learnt workshop. The commitment from the cooperating partner in the implementation of this programme has been good and so far with the revision of the IFAD guidelines aligning it to ISSAIs, entails that IFAD will continue engaging the SAIs in the audit of its projects.

SAI Participation in light of Commitment Statements:

To date, all the SAIs that have committed to the programme all continue to participate and honour their statements of commitment.

Updates to Programme Plan

As highlighted above, SAI teams were to undertake pilot audit in financial audit only in during 2016 and financial and compliance audits in 2017. However, after the first training and looking at the nature of the audits, the scope was extended and SAIs conducted both audit streams in 2016 as well as in 2017. This did not affect the implementation strategy but had a bearing on the timing of the QA. The quality assurance exercise that was scheduled to end in December 2017 was rescheduled to 2018 after discussion with IFAD to cover audits completed in December 2017.

Achievement of IDI Outputs and Outcomes:

SAI	Output (E.g. Type and Title of Audit Report / SAI Performance [63]Assessment / Strategic Plan / Stakeholder Engagement Strategy)	Shared with IDI	Submitted to Relevant Authority	Published[64]
Liberia	1. Smallholder Tree Crop Revitalisation Support Project (STCRSP) for the years 2015 and 2016 (compliance and Financial Audit Reports) 2. Agriculture Sector Rehabilitation Project (ASRP) for the years 2015 and 2016	Yes	Yes	No
Malawi	1. Rural Livelihood and Economic Enhancement Programme for the years 2015 and 2016 2. Sustainable Agricultural Production Programme for the year 2015 and 2016	Yes	Yes	Yes
The Gambia	1. National Agricultural Land and Water Management Development Project (Compliance and financial audit reports)	Yes	Yes	No
Tanzania	1. The Marketing, Infrastructure, Value Addition and Rural Finance Support Programme (MIVARG) For Year Ended June 2016 and 2017	Yes	Yes	Yes
Sierra Leone	1. Rural Finance and Community Improvement Programme Phase II for the year 2015 and 2016 - Rehabilitation and Community-Based Poverty Reduction Project(RCPRP) for the years 2015 and 2016-	Yes	Yes	Yes
Zambia	1. Smallholder Agricultural Promotion Programme – SAPP for the years 2015 and 2016 2. Smallholder Productivity Promotion Programme – S3P for the year end 2016 3. Enhanced Smallholder Livestock Investments Programme (ESLIP) for the year end 2016) 4. Rural Finance Expansion Programme (RUFEP) for the year end 2016	Yes	Yes	Yes
Rwanda	1. Post- Harvest and Agribusiness Support Project (PASP) for the year end 2015 and 2016 2. Project for Rural Income through Exports (PRICE) for the year end 2015 and 2016 3. Rwanda Dairy Development Project (RDDP) for the year end 2015 and 2016	Yes	Yes	Yes

---

[63] The SAIs did separate Compliance and Financial audits on each IFAD project.

[64] All the project audits done by the SAIs for the period 2015 and 2016 were submitted to the relevant authority. For the 6 countries with a Yes on published, the project reports forms part of the SAI annual report that is published and sent to Parliament. Only SAI Liberia and the Gambia did not send the project audit to parliament.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018
Professional Capacity Development: No. of SAI Staff Supported	Target	14	14	7
	Actual	42	26	
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	7	7	7
	Actual	7	7	
Female Participation Rate[65]	Target	44%	44%	40%
	Actual	24%	23%	

Integration of Gender Issues and Empowerment of Women

This programme involved SAIs undertaking audits of programme that are aimed at lifting the lives of the citizens especially the poor people. With these audits, the women groups are part of the projects that IFAD implements. In the implementation of the programme, the IDI put in place deliberate measures in encouraging gender participation in the programme. It was however, challenging to have achieve the projected target due to a limited number of female staff from participating SAIs that were involved in project audits.

Key Lessons Learnt (Transferable to other Programmes)

1.   The involvement of the cooperating partner (IFAD) in the planning and delivery of the programme helped in bringing the cooperating understanding on the standards and the type of audits done by SAIs. This resulted in IFAD revising their project audit guide to meet the ISSAI requirements.

2.   Involvement of SAI Heads in planning the deliverables of this programme helped in SAI teams keeping commitments to the requirements. This made it easier for the IDI to find the host of the various intervention and in sourcing for the resource persons.

---

[65] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Programme Results Framework & Indicators

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Guidance and courseware for audit of externally aided projects	2015	% participating SAIs that use trained SAI teams and guidance in conducting Audits in externally funded projects	0 (2015)	60% (2017)	% participating SAIs that issue audit certificates and reports on financial and compliance audit of externally funded projects within an agreed timeframe	0(2015)	70% (2016-2017)
Source: IDI Programme Monitoring System	Guidance and Courseware developed (2015)	*Source: Signed statement of commitments*		100%	*Source: IDI Programme Monitoring System*		100%
• No. of SAI staff trained in financial audit	14 (2016)				% financial audits which meet applicable Financial audit ISSAI requirements	0(2015)	60% (2016)
Source: IDI Programme Monitoring System	21 (2016 & 2017)				*Source: Quality assurance review reports*		QA will be done in 2018
No of SAIs supported in conducting: Financial audit Compliance Audit	7 SAIs (2016 & 2017) 7 SAIs (2017)				% compliance audits which meet applicable compliance audit ISSAI requirements	0 (2015)	60% (2017)
Source: IDI Programme Monitoring System	7 in 2016 and 2017				*Source: Quality assurance review reports*		QA will be done in 2018
Documented lessons learned	2017				% participating SAIs that audit externally funded projects in agriculture and food security sector on regular basis	29%[66] (2015)	60% (2020)
Source: IDI Programme Monitoring System					*Source: Evaluation reports*		

---

[66] SAIs of Rwanda and Tanzania regularly audit IFAD projects currently

Assumptions SAIs

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

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

Assumptions other stakeholders
- IFAD successfully coordinates the assignment of audits to participating SAIs

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

Risk Management

A	B	C	D	E	F	G	H	I	J	K	L	M
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk (2017 Plan)	Residual risk (2017 Report)	Control measures	Control Owner	Notes (Additional Comments have been highlighted)	Alert Code (2017 Plan)	Alert Code (2017 Report)
				(CXD)			(EXF)					
1.	Added value	3	1	3	0,2	0,6	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that signed statement of commitment were invited to the programme. So far, the SAIs that have been participating in this programme have been able to demonstrate the value that this programme has added in the audit of project audit.		
2.	Sustainability	3	2	6	0,6	3,6	3,6	SAIs Commitment to the programme and SAI donor contact	MCD	Minimal Risk of SAIs failing to plan for subsequent audits after the programme. As for the period of the programme, the risk is being mitigated through signed contract with the cooperating partner		

No.	Risk							Mitigation	Owner	Status		
										(IFAD). The risk to be assessed in future audit after the programme has come to an end.		
3.	Quality of deliverables	3	2	6	0,2	1,2	1,2	The programme will follow the IDI Service delivery model.	MCD l	Risk that some participating SAIs may not carry out the audits as per ISSAIs even after the training of the SAI Teams. For the period of the programme, this risk is being mitigated through the quality assurances, review meetings and onsite support. So far, the Cooperating partner has been happy with the quality of SAI reports.		
4.	Natural causes - Ebola	3	2	6	0,6	3,6		In case of fresh Ebola outbreak, eLearning support can be provided to SAI teams in carrying out the audits	MCD	For the period under review, this risk has not materialized.		

Programme Objective

Greater audit impact through enhanced stakeholder engagement

Programme Rationale

SAIs play a critical role in holding governments to account and enabling legislative oversight. Given their mandates to "watch" over government accounts, operations and performance, they should be natural partners of citizens in exercising public scrutiny. Effectiveness of SAIs' operations can be greatly enhanced through sustained interaction with key stakeholders which include the executive, legislature, media, civil society organizations and the citizens. During INCOSAI 2010, INTOSAI recognized that, "The effectiveness with which SAIs fulfill their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change." The importance of stakeholder's engagement was also identified as one of the key focus area for SAI capacity development support in the IDI Global Survey Report 2014.

Further, the 2017 SAI Stocktaking Report showed that stakeholder engagement remains a focus area looking at the various challenges that SAIs face in communicating their audit results and in dealing with the legislature which is critical in the implementation of the recommendations from the SAI reports.

Besides external stakeholders, the communication and engagement of internal stakeholders within the SAI significantly impacts the quality of SAI work and results. While many SAIs face challenges in their engagement with stakeholders, there are many examples of good practices in stakeholder engagement. SAI's engagement with stakeholders is impacted by both the SAIs own capacity to engage and the readiness and capacity of stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement can lead to greater audit impact and enable the SAI in delivering envisaged value and benefits.

Programme Profile

Full Name	SAIs Engaging with Stakeholders						
Duration	2015 to 2020						
Link to SAI & IDI Outcomes	Linked to all strategic priorities of the IDI. Facilitates SAIs in enhancing their contribution to accountability and transparency by engaging more effectively with stakeholders, it supports SAIs in their communication with stakeholders and ensures that SAIs lead by example in striving for service excellence and quality. As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with its stakeholders it also covers IDI outcomes 1, 2 and 3.						
Participating SAIs	The 46 SAIs are participating in this programme.						
	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	CREFIAF	EUROSAI	OLACEFS	PASAI
	Botswana Ghana Kenya Liberia Malawi Namibia Rwanda South Africa Tanzania Zambia	Palestine Jordan Mauritania Oman Sudan Kuwait Tunisia Qatar Iraq Morocco	Afghanistan Bhutan Cambodia Maldives Myanmar Nepal Sri Lanka	Antigua & Barbuda Curacao Dominica Grenada Jamaica Montserrat Saint Lucia Saint Vincent &	See explanation below	See explanation below	See explanation below	Samoa Vanuatu Guam Tonga Papua New Guinea Cook Islands Tuvalu

	Zimbabwe	Saudi Arabia		the Grenadines Suriname				Laos
	The programme will be launched in CREFIAF in 2018. In addition, due to the substantial interest that SAIs have shown in the programme, the IDI plans to provide support to additional SAIs who could not participate in the first round. An additional group of SAIs will be offered support in English in 2018. Initial interest is as follows: AFROSAI-E (10 SAIs), ASOSAI (4 SAIs), CAROSAI (8 SAIs), and PASAI (5 SAIs). A small number of SAIs from OLACEFS have also expressed interest, but due to the number of ongoing initiatives in the region at present, a separate programme in Spanish is not planned at this stage. OLACEFS member SAIs with English speaking staff will be offered the opportunity to participate in the English language group. As SAIs for this second round have not yet signed statements of commitment, the final list of participating SAIs is not yet known.							
Other participating organizations	During the country level delivery, SAI stakeholders in the country will be involved in programme interventions.							
Participants	Head of SAI, top management (for management meeting), SAI, managers and staff from cross cutting SAI functions, SAI Stakeholders at country level							
Cooperation Partners	INTOSAI regions and SAIs, Effective Institutions Platform in OECD, International Budget Partnership (IBP)							
In-kind contribution	**Hosting support:** SAI Togo, Saudi Arabia, Kuwait, Rwanda, Philippines, Cambodia, Jamaica **Resource Persons:** SAIs of Kenya, Philippines, Bhutan, Sierra Leone, Costa Rica, Uganda, Sweden, Jamaica, Kuwait, Jordan, Oman, Tunisia, Sudan, Morocco Palestine, Burkina Faso, Cameroon, Gabon, PASAI Secretariat, AFROSAI E Secretariat.							
Funding Sources	USAID for ARABOSAI, Global Affairs Canada, IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland)							

Programme Implementation Strategy

The objective of the programme is greater audit impact through enhanced stakeholder engagement. The programme envisages achieving this objective by supporting participating SAIs in conducting stakeholder analysis, and developing and implementing a stakeholder strategy and action plan. The diagram below illustrates the different stages in the implementation strategy.
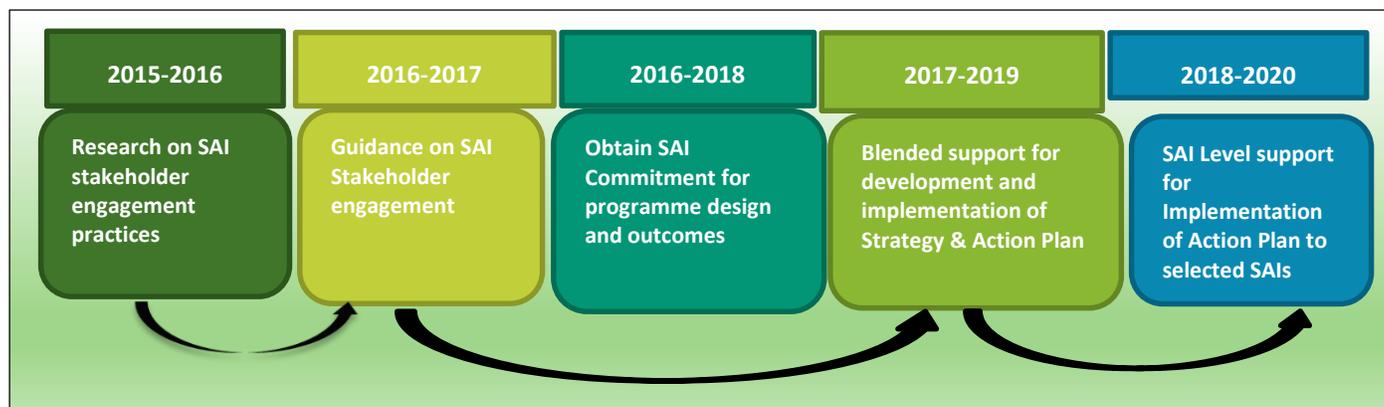
The first step in the implementation strategy for this programme was a research that was aimed at Identifying the current mechanisms used by SAIs, challenges and the key success factors that have supported SAIs in effectively engaging with stakeholders. The output of the research formed an input in the development of the guidance on SAI Stakeholder engagement which is a practical tool that could guide SAIs in developing stakeholder engagement strategies. Commitment of SAIs in the programme is one of the critical step in the implementation strategy and this is being done at every stage in the implementation strategy with SAIs.

The draft guidance developed for this programme formed the basis in the development blended courseware for training SAI teams in stakeholder mapping, strategy development and practical guidances on operationalization of the strategies. SAI Level support which forms the last step in the implementation strategy is further aimed at supporting selected SAIs in operationalising their action plans.

Programme Progress as at end of 2017

Progress Against the Programme Implementation Strategy

Region(s) & Groups	1. Research on SAI Practices & Tools	2. Develop GPG on SAI Stakeholder Engagement	3. Obtain SAI Commitment	4. Blended Learning Programme and Training SAIs teams	5. SAIs Develop Stakeholder Strategy & Action Plan	6. SAI Level Support to Implement Action Plan	7. Lessons Learned & Update GPGs
AFROSAI-E	*√ 2016*	*√ 2017*	*√ 2017*	*In progress 2017-2018*	*Expected 2018*	*Expected 2018-2019*	*Expected 2019*
ARABOSAI	*√ 2016*	*In progress 2017*	*√ 2017*	*In progress 2017-2018*	*Expected 2018*	*Expected 2018-2019*	*Expected 2019*
ASOSAI	*√ 2016*	*√ 2017*	*√ 2017*	*In progress 2017 -2018*	*Expected 2018*	*Expected 2018-2019*	*Expected 2019*
CAROSAI	*√ 2016*	*√ 2017*	*√ 2017*	*In progress 2017-2018*	*Expected 2018*	*Expected 2018-2019*	*Expected 2019*
CREFIAF	*√ 2016*	*Expected 2018*	*In Progress 2016-2018*	*Expected 2018*	*Expected 2019*	*Expected 2019*	*Expected 2019*
PASAI	*√ 2016*	*√ 2017*	*√ 2017*	*In progress 2017-2018*	*Expected 2018*	*Expected 2018-2019*	*Expected 2019*
Additional Groups (English)	*√ 2016*	*√ 2017*	*Expected 2018*	*Expected 2018*	*Expected 2019*	*Expected 2019*	*Expected 2019*

√ (date) = Completed. In progress (dates). Expected (date)

Overall Assessment of Progress: Overall delivery of the programme is on track for the English-Speaking Regions and ARABOSAI. The delivery of the programme in the French speaking region in CREFIAF was delayed due to the movement of IDI staff and the delay in the translation of courseware that was first developed in English.

SAI Participation in light of Commitment Statements: To date, the SAIs that have committed to the programme all continue to participate and honour their statements of commitment. The SAIs of Yemen, Syria, Libya and Lebanon signed the cooperation agreement, but due to various reasons (hereunder visa restriction), could not attend the SES Strategy Development workshop. IDI will offer a separate work stream for them to catch up with the other SAIs in ARABOSAI.

Updates to Programme Plan: Key changes from the initial programme plan impacted on the training of SAI teams which was scheduled to commence in 2016. The development of version 0 of the guidance on SAIs Engaging with Stakeholders and the related courseware for training of SAI teams took more time than initially planned. These materials were developed in English and therefore needed time to be adapted to the specifics of different regions, and translated. The programme therefore started with the English-speaking regions and Arabic in 2017. Support to SAIs in CREFIAF is scheduled to start in 2018.

Achievement of IDI Outputs and Outcomes: The key IDI programme output achieved to date include:

- **Research Report (Stocktake Report)**; highlighting the current SAIs mechanisms, challenges and the key success factors that have supported SAIs in effectively engaging with stakeholders.

- **Guidance on stakeholder engagement**; A draft of the Guidance on SAIs Engaging with Stakeholders was circulated for consultation and comments on the IDI website and all comments received were considered in finalising the version 0 of the guide. The guide cover areas that include: Expectations of SAIs and Stakeholders, Benefits of engaging with stakeholders, Challenges SAIs face in engaging with stakeholders, Stakeholder Mapping (Identifying stakeholders and their needs),

Stakeholder Prioritisation, effective interacting etc.), How to Develop strategies and Engaging with stakeholders in the audit process and for greater independence.

- **Blended Learning Courseware;** the courseware was developed in English and translated Arabic and French during the period up to 2017. The courseware developed has so far been used in training SAI teams from the English-speaking regions and Arabic.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018	2019
No. of SAI Staff Trained	Target	140	118	140	110
	Actual	0	97		
No. of SAIs Supported	Target	0	59	70	36
	Actual	0	46		
Female Participation Rate[67]	Target	44%	44%	40%	40%
	Actual	N/A	47%		

Integration of Gender Issues and Empowerment of Women

In the selection of participants of SAI teams to the strategy development workshops, the IDI requested the SAIs to consider gender balance in selecting SAI teams. This has been fairly successful though it varies considerable from region to region. More advocacy still needed for other INTOSAI regions such ARABOSAI were female participation was lower than the target. The strategies developed by the SAIs after the training course will inform as to what extent the SAIs will consider engaging women or women groups in various advocacy programmes that are aimed at achieving greater audit impact. Most SAIs that are participating in this programme have audited or are current auditing gender related programmes and this present an opportunity for the SAIs to develop strategies that touches on gender issues affecting women and girls.

Key Lessons Learnt (Transferable to other Programmes)

1. Need to provide for adequate time for in the drafting the guidance, obtaining feedback from stakeholders and finalising after discussion with resource team.
2. This programme is delivered in all the INTOSAI Region and some regions has completely different perspective when it comes to stakeholder engagement and there is need to have a team of resource team that is inclusive of regional perspective. This will help in ensuring that the guides and training courseware include the different SAI models' perspectives.

---

[67] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Programme Results Framework & Indicators

Objective: Greater audit impact through enhanced SAI stakeholder engagement

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Research report on SAIs practices in engaging with key stakeholders	English (2015)	% participating SAIs teams who develop strategy for stakeholder engagement and action plan based on IDI guidance	0 (2016)	50% (2018) 75% (2019)	% participating SAIs that substantially implement their action plan for engaging with stakeholders	0 (2015)	30 % (2020)
Source: IDI Programme Monitoring System	Research report completed in 2016	*Source: IDI Programme Monitoring System*			*Source: IDI Programme Monitoring System*		
Guidance on SAIs engaging with stakeholders available in English Arabic, French & Spanish	Developed in English (2016) Translated into Arabic, Spanish and French (2017)				% SAIs supported at local level, that report greater audit impact due to enhanced interaction with key stakeholders	0 (2015)	25% (2022)
Source: IDI Programme Monitoring System	Version 0 of the Guidance completed in 2017 in English and to be translated in other languages. The guidance will be processed as per IDI's QA protocol for GPGs in 2018				*Source: IDI Programme Monitoring System*		
Blended support programme for SAI teams English, Arabic, French and Spanish	59 SAI teams (2017) 67 SAI Teams (2018) 36 SAI Teams (2019)				% SAIs supported at local level where key stakeholders report enhanced interaction with the SAI	0 (2015)	25% (2022)
Source: IDI Programme Monitoring System and eLearning platform	46 SAI Teams Trained in 2017				*Source: Programme 360 degrees - Post programme assessments*		
No. SAI staff trained in stakeholder engagement	118 (2017) 134 (2018) 108 (2019)						

Source: IDI Programme Monitoring System	97 staff trained in strategy development	*Source: IDI Programme Monitoring System*				
Number of SAIs provided support for development of strategy & action plan	126 SAIs (2017-2019)					
Source: IDI Programme Monitoring System	46 SAIs provided with the support in 2017					
No. of SAIs provided SAI level support for implementation of action plan	15 SAIs (2019 - 2020)					
Source: IDI Programme Monitoring System	N/A					

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

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

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

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Proba bility	Risk rating	Con trol rati ng	Resid ual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	Programme based on SAI demand, SAI Strategic Plan and SAI readiness. IDI service delivery model followed.	MCD	SAI readiness considered besides SAI commitment. The SAIs so far participating in the programme have demonstrated the added value that the programme will bring.	
2.	Sustainability	3	2	6	0,6	3,6	Holistic blended support, involvement of SAI and regional teams, link to SAI SP, SAI level engagement with stakeholders.	MCD	Capacity and resources at SAI level. Stakeholder and environmental readiness at national level.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Global team involved in design, development and delivery following comprehensive research. Consultative process for development of products.	MCD	The availability of global team with vast experience will greatly enhance the quality of the deliverables. Further, support provided to SAI teams through reviews and onsite support will greatly enhance the deliverables.	
4.	Availability of resource persons	3	2	6	0,3	1,8	Resource persons from regional secretariats with previous experience. Resource persons from SAIs and other key partners	MCD	Resource persons may not be able to spare the time required for support. For the period under review, the resource team has shown commitment to the delivery of the various projects.	
5.	Stakeholder readiness to engage	3	2	6	0,6	3,6	Realistic strategy development model, environmental scan while ascertaining SAI readiness	MCD	To be assessed during the implementation of the action plans.	

Programme Objective

Strategically managed SAIs and INTOSAI Regions leading to higher performance.

Programme Rationale

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

Developments over the years, like the introduction of ISSAIs, SAI PMF, ISSAI 12, focus on outcomes, on performance measurement and reporting have necessitated changes in the IDI thinking on strategic planning. The IDI also realized that the dynamics of strategic planning in the region and in the SAI, were slightly different and both needed to be addressed specifically.

2015 saw the development of the SAI Strategic Management Framework. The SAIs of Liberia and Bhutan were facilitated in the development of their strategic plans using this draft guidance. Regions like ASOSAI and CAROSAI have also been supported, following the development by IDI and the Regions of the Strategic Management Model for INTOSAI regions in 2016.

Support in Strategic Management was also identified as one of the main priorities by subsequent studies and survey. In fact, the 2014 IDI Global Survey, which provided an update to the 2010 Stocktaking, found that significant progress with regard to strategic planning had been made compared to 2010. Between 2010 and 2014 there was a substantial increase in the number of SAIs with strategic and operational plans. The results of the survey indicate that 160 SAIs (92%) now have strategic plans as compared with 130 (73%) in 2010.

However, examining the strategic planning cycle, the analysis of the results of 25 SAI Performance Measurement Framework (SAI PMF) assessments conducted by the IDI in August 2017 found that only 28% of the SAIs in developing countries in this sample had a high quality strategic planning cycle, which links strategic, operational and performance targets to plans of action and resources allocation. The lack of strategic alignment was confirmed by the 2017 INTOSAI Global Stocktaking report.

Therefore, even though there is a positive trend in the INTOSAI community when it comes to developing strategic and operational plans, evidence tends to show that this process is still displaying significant gaps when it comes to quality and strategic direction, and is not fully geared towards supporting the improvement of SAI performance over time. As a result, there is clearly a substantial potential for providing support to SAIs in linking strategic planning, operational planning, performance measurement and reporting on performance.

In light of this, IDI revamped its Strategy, Performance Measurement and Reporting programme to have a larger focus on the whole Strategic Management cycle.

Programme Profile

Full Name	Strategy, Performance Measurement and Reporting
Duration	2015 to 2020
Link to SAI & IDI Outcomes	Focuses mainly on enhancing governance and capacity at the SAI, Regional and IDI level and through such enhancement will contribute to all the strategic priorities in the IDI strategic plan. The updated Guidance on Strategic Management for SAIs and Regions will be a global public good and the programme will create pools of strategic planning Facilitators for the benefit of all regions and SAIs.

	As the programme will be delivered following IDI service delivery model, it will help SAIs and regions in strengthening their strategic planning and resource management process and in developing and implement performance measurement and reporting systems. Therefore, it also covers IDI outcomes 1, 2 and 3.
Participating regions and SAIs	The following INTOSAI regions are currently participating in this programme. - ARABOSAI - CAROSAI - CREFIAF SAI selection will start in 2018
Participants	Heads of SAI/top management, SAI staff and managers at different levels and key external stakeholders of the SAI and INTOSAI region
Cooperation Partners	INTOSAI Regions, SAIs
In-kind contribution	**Resource Persons**: SAI Brazil and PASAI Secretariat
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland)

Programme Implementation Strategy

The main objective of the programme is ***'strategically managed SAIs and INTOSAI Regions leading to higher performance'.*** The programme consists of the following components:
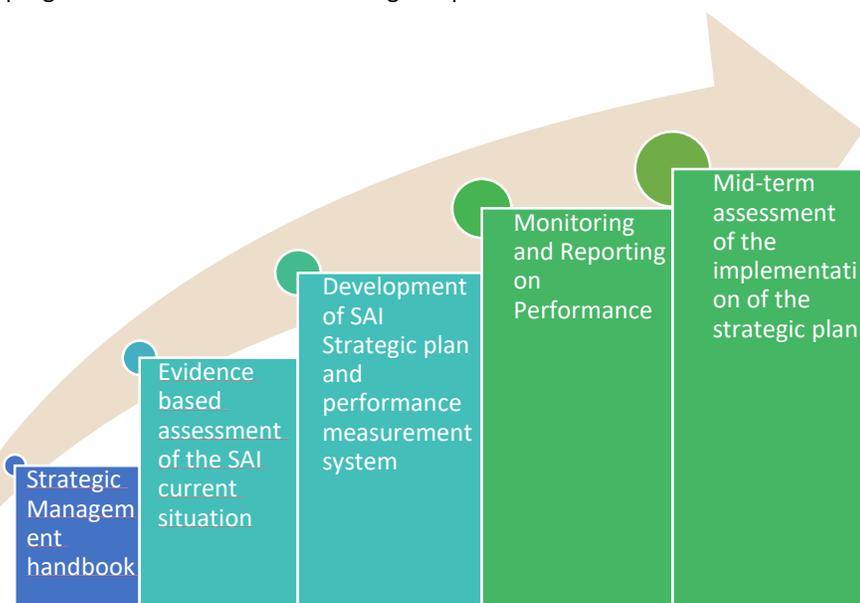
- **Development of Strategic Management Handbooks**: This guidance will be piloted, finalized and published in 2018 as per the new IDI QA protocol on Global Public Goods. Likewise, the Guidance on Strategic management for INTOSAI Regions, which will now be a separate handbook given the uniqueness of these INTOSAI bodies, will be finalized in 2018 as per the IDI QA protocol. These two handbooks will provide detailed step by step guidance on the strategic management process which includes not only the development of a strategic plan, but its implementation, measurement and reporting on performance. The document will also be translated into Arabic, French and Spanish.

The full scope of the program implementation at the SAI level, as per the IDI Handbook on Strategic Management will include:

1. Carrying out an evidenced-based assessement of their current performance as a basis for the development of their new strategic plan, using any relevant tool including SAI PMF.
2. Development of strategic plan and setting up a performance measurement system.
3. Monitoring and reporting on performance during the first year of implementation.
4. Mid-term assessment of the implementation of the strategic plan as a basis for the developemnt of the SAI's next Strategic plan.

Participating SAIs will be offered the option to either be supported from steps 1 to 4, which is the full range of the SAI strategic management cycle, or when relevant (for example when the SAI has already carried out a SAI PMF or assessed its current situation

through an evidenced-based process) supported in steps 2 and 3. Depending on the agreement between the IDI and the SAIs, the program will either delivered for an individual SAI or provided for a group of SAIs (Global or Regional level).

The SPMR programme will be delivered as a stand-alone or linked to following IDI programmes:
- SAI PMF programme: where the SAI PMF tool will be used to support evidence based assessment of the SAI's current situation and form the basis for the development of the SAIs strategic plan. The SAI PMF framework will also be used to inform the SAIs monitoring and annual reporting framework. Further, the SAI PMF will be used at the end of the process to assess the progress made during the implementation of the strategic plan;
- SAI independence programme: The SAI level support to be provided to the three SAIs during the pilot phase of the SAI independence programme, will not only include providing support in drafting new Acts and advocacy to key stakeholders in passing those new Acts, but it will also include when needed, support in preparing for the organizational changes required when greater independence will be achieved. And part of that support will be provided by assisting SAIs in reflecting those changes in their Strategic plans using IDI handbook on strategic management.
- 3i phase II. The second phase of the 3i Programme will focus on assisting SAIs in implementing ISSAIs through SAI level support. Part of that support will be to provide guidance based on the IDI Strategic management handbook on how to develop strategic plans reflecting the Strategic choices related to ISSAI implementation. This approach will be used in 2018 in the PASAI Region through the support to SAI Tonga, and can be replicated going forward if needed.
- Bilateral support: IDI will as part of the support to the ten SAIs identified Global Call Tier II by the INTOSAI-Donor Cooperation, assist them in developing Strategic Plans in accordance with the Strategic Management guidance.

In the meantime, IDI will continue to support SAIs and regions in the development of strategic plans, operational plans and performance measurement frameworks on an individual basis, as it is currently the case for CAROSAI, ARABOSAI and CREFIAF. The IDI will take stock in 2020 and document lessons learned. The IDI will also plan virtual exit meetings with different SAIs and regions after the review of the implementation of the first operational plan.

Programme Progress as at end of 2017

Progress Against the Programme Implementation Strategy

Support to Regions

Region(s) & Group(s)	1 Develop GPG	2. Obtain Commitment	3. Regions to Develop Strategy	4. Support for Implementation	5. Lessons Learned & Update GPGs
GLOBAL	Expected (2018)				Expected (2020)
ARABOSAI		√ 2017	√ 2017	Expected (2019)	Expected (2020)
CAROSAI		√ 2016	√ 2016	In progress (2018)	Expected (2020)
CREFIAF		√ 2017	Expected (2018)	Expected (2019)	Expected (2020

Support to SAIs

Region(s) & Group(s)	1 Develop GPG	2. Obtain SAI Commitment	3. SAIs to Develop Strategic plans	4. Support for monitoring the implementation of the Strategic Plans	5. Lessons Learned & Update GPGs
GLOBAL	Expected (2018)				Expected (2022)
PASAI (pilot phase)		Expected (2018)	Expected (2018)	Expected (2019)	Expected (2021)
CAROSAI (pilot phase)		Expected (2018)	Expected (2018)	Expected (2019)	Expected (2021)
CREFIAF, EUROSAI, ARABOSAI (Global Roll out)		Expected (2018)	Expected (2019)	Expected (2020)	Expected (2022)

Overall Assessment of Progress:

Significant changes have been made to the programme which have delayed its implementation at the SAI level, but the Regional component is on track.

SAI/Region Participation in light of Commitment Statements: For the regional component of the programme, three regions are participating in the programme and they are meeting their commitments. Their participation was not initiated through a statement of commitment but rather from a need expressed by the Regions.

Updates to Programme Plan

Significant changes were made to the programme plan, where it was decided to develop two separate handbooks, one for the SAIs and one for the Regions given the different nature of those INTOSAI bodies, and their specific needs in terms of strategic management.

Changes were also made to the SAI strategic management model, where it was decided to create a stronger integration with existing tools such as SAI PMF, whether it is at the needs assessment stage, the strategic planning stage or the monitoring stage.

In that light, additional time was allocated to the development of the two Strategic Management handbooks (SAI and Regions) and for the development of a strategy to test that model at the SAI level, through the development of a comprehensive implementation strategy integrating a pilot phase and a global roll-out, which differs from the initial strategy where support was planned to be provided on a more ad hoc and on demand basis.

As such, the initial interventions planned for 2017, have been integrated in the piloting of the programme which will be launched at the beginning of 2018.

Achievement of IDI Outputs and Outcomes:

Region	Output (E.g. Type and Title of Audit Report / SAI Performance Assessment / Strategic Plan / Stakeholder Engagement Strategy)	Shared with IDI	Submitted to Relevant Authority	Published
ARABOSAI	Strategic Plan	Yes	Yes	Not yet (pending on approval by the General Assembly)
CAROSAI	Strategic Business Plan	Yes	Yes	Yes
CREFIAF	Strategic Plan (still under development)			

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018
Professional Capacity Development: No. of SAI\Regions Staff Supported	Target	20	23	50
	Actual	5	10	
Organisational and Institutional Capacity Development: No. of SAIs\Region Supported	Target	4	11	12
	Actual	2	3	
Female Participation Rate[68]	Target	44%	44%	40%
	Actual	40%	50%	

---

[68] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Integration of Gender Issues and Empowerment of Women

Gender issues will be a main focus of the programme. Gender component will be integrated at three stages:

Firstly, inclusiveness is one of the key principle of the strategic management model which means to take into consideration the needs of all the components, including the women.

Secondly, participating SAIs will be encouraged to take into consideration gender issues in the development of their strategic plan (through the development of a gender policy for example), and the monitoring of its implementation (by developing gender sensitive indicators).

Finally, IDI will promote female participation in the SAI teams participating to the programme.

Key Lessons Learnt (Transferable to other Programmes)

1. Need to provide for adequate time for drafting the guidance, obtaining feedback from stakeholders and finalising after discussion with resource team.
2. The SAI strategic management framework and the regional strategic management are very useful tools when it comes to provide support in strategic planning\management because they provide a holistic approach but there is a need to adopt a flexible approach when it comes to the delivery of support because SAIs\Regions differ in terms of needs.
3. Such a Program would highly benefit from the involvement from actors outside of the SAI community, since strategic management and change management are usually driven by the private sector.

Programme Results Framework & Indicators

Objective: *Strategically managed SAIs and INTOSAI Regions leading to higher performance*

Programme Outputs		IDI Outcomes			SAI and Region Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Guidance on strategic planning, English	(2017)	% supported SAIs that use IDI Strategic Planning Guidance	0 (2015)	50% (2018)	% SAIs supported regularly develop and implement Strategic plan following IDI approach	0 (2015)	50% (2021)
		% supported INTOSAI Regions that use IDI Strategic Planning Guidance	0 (2015)	50% (2018)	% INTOSAI regions supported regularly develop and implement Strategic plan following IDI approach	0 (2015)	50% (2021)
Source: IDI community portal	In progress (Two handbooks are currently developed for this programme instead of one as initially envisaged. The change is due to the specific nature of the SAIs and Regions) the name of the guidance as also changed to encompass the breadth of program which will not only focus on strategic planning but on the whole strategic management process. The handbooks will be processed as per IDI's QA protocol for GPGs in 2018.	*Source: IDI Programme Monitoring System*			*Source: Post programme assessments*		
Courseware on Strategic planning, performance measurement and	(2017)	% participating SAIs develop strategic plan with the assistance of	0 (2015)	50% (2018)	% participating SAIs that report improved performance based on their strategic plan	0 (2015)	25% (2021)

reporting developed as per IDI methodology English		Strategic planning facilitators pool					
Source: IDI Programme Monitoring System	Will be completed in 2018 as part of the piloting of the program	*Source: IDI Programme Monitoring System*			*Source: Post programme assessments*		
No. Strategic planning Facilitators trained	20 PASAI 20 CAROSAI (2017)	% Strategic planning Facilitators used in supporting SAIS to develop their Strategic plan	0 (2015)	50% (2018) 60% (2019)	% participating SAIs that report developing the next round of strategic plan	0 (2015)	25% (2022)
Source: IDI Programme Monitoring System	Will be done in 2018 as part of the pilot of the program in the PASAI and CAROSAI regions.	*Source: IDI Programme Monitoring System*			*Source: IDI Programme monitoring system*		
No. of SAIs provided support for strategic planning	5 SAIs CAROSAI 5 SAIs PASAI 1 SAIs AFROSAI- E 1 SAI in ASOSAI (2015-2018)	% participating SAIs develop strategic plan as per IDI guidance	0 (2015)	50% (2018)	% participating SAIs that report improved performance based on their strategic plan	0 (2015)	25% (2021)
Source: IDI Programme Monitoring System	Will be done in 2018 as part of the pilot of the program in the PASAI and CAROSAI regions. The support for the pilot phase will be extended to 11 SAIs in PASAI.	*Source: IDI Programme Monitoring System*			*Source: Post programme assessments*		
No. of INTOSAI Regions provided support for strategic planning	2 INTOSAI Regions ARABOSAI CAROSAI	% participating INTOSAI Regions develop strategic plan as per IDI guidance	0 (2015)	50% (2018)	% of participating Regions that report providing scaled up and effective support to their members SAIs	0 (2015)	50% (2021)

	(2017)					
Source: IDI Programme Monitoring System	3 (CAROSAI, ARABOSAI, CREFIAF)	*Source: IDI Programme Monitoring System*		100% (2017)	*Source: Post programme assessments*	
Lessons Learned from all regions documented	(2020)					
Source: IDI Programme Monitoring System						

Assumptions SAIs & INTOSAI Regions
- SAIs & INTOSAI Regions want to enhance strategic planning process and performance measurement and reporting systems
- SAIs and SAI leadership are willing to willingness to use IDI approach for strategic management
- SAIs & INTOSAI Regions keep commitments

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

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Proba bility	Risk rating	Con trol rati ng	Resid ual risk	Control measures	Control Owner	Notes	Alert Code
					(CXD)	(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, programme based on SAI needs, SAI commitment and SAI readiness will be ascertained	MCD Global & Regional		
2.	Sustainability	3	2	6	0,6	3,6	Involvement of SAI leadership, monitoring and follow up of implementation, creation	MCD Global & Regional	Availability of resources, change in SAI leadership, environmental changes.	

							of capacity within the SAI and region to develop own SP.			
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level by an experienced team. Model develop after wide consultations and trials	MCD Global & Regional		
4.	Availability of resource persons	3	2	6	0,6	3,6	Identify resource persons from each round of SPMR support	MCD Global & Regional	Getting the numbers necessary for the duration required may be a challenge.	

Programme Objective

Greater SAI Independence

Programme Rationale

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

It recognizes that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence. In reality, many SAIs in the INTOSAI community still fall well short of the level of institutional capacity and independence defined in the Mexico Declaration. Financial independence is necessary for adequate allocation of resources to the SAIs. However, data from various sources (2014 IDI Global Survey, IBP, and INTOSAI 2017 global stocktaking report) indicates serious risks in terms of SAIs financial independence, protection of SAI heads, legislative follow-up of SAI reports, possibility for SAIs to publish report. As an example, across the SAI community, only 37 per cent of the SAIs present their budget directly to the legislature without interference from the Executive, and 15% of the respondents to the 2014 IDI Global Survey indicated they did not publish any audits reports in the previous year.

Although, much work has already been done to promote independence, especially by the INTOSAI General Secretariat, and IDI, but also by INTOSAI regions, SAIs providing bilateral support and other development partners, the 2017 Global Stocktaking report, confirmed that independence remains a major issue to SAIs and that the situation may be deteriorating in some ways. For example, most SAI budgets continue to be overseen by bodies the SAI audits. Legislature oversees annual funding request in just 46% of countries. Likewise, there is a sharp Increase in the interference of the executive in the SAI budget process. SAIs reporting executive interference in their budget process up from 41% in 2014 to 75% in 2017. SAIs continue to face restrictions in publication of their reports. For instance, 10% have no freedom to publish reports; 31% face restrictions in publishing reports.

Given SAI needs and the continued relevancy of this issue to the effectiveness of SAIs, IDI has initiated this pilot programme to contribute to the ongoing efforts in the INTOSAI community, mostly highlighted by the inclusion of SAI independence as cross-cutting priority in the INTOSAI 2017-2022 strategic plan.

Programme Profile

Full Name	SAI Independence
Duration	2016 to 2018
Link to SAI & IDI Outcomes	As this programme is related to the enhancement of the institutional capacity of the SAI and becoming stronger institutions, it is linked to all three strategic priorities. Given that the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with other actors/stakeholders in order to obtain a greater independence, it also covers IDI outcomes 1, 2 and 3.

Participating SAIs	The following 3 SAIs are participating in the pilot phase of this programme.			
	CAROSAI	CREFIAF	PASAI	
	SAI Suriname	SAI Gabon	SAI Papua New Guinea	
Other participating organizations	During SAI pilots the IDI and partners will also engage with various country level stakeholders, such as parliaments, donor organizations, civil society organizations and media.			
Participants	Head of SAI, top management, middle management (functional heads), SAI staff involved in stakeholder engagement (audit and non-audit), representatives of SAI key Stakeholders			
Cooperation Partners	INTOSAI General Secretariat, INTOSAI Regions and SAIs, MFA France			
In-kind contribution	**Hosting support**: SAI Austria **Resource Persons**: SAI France, PASAI Secretariat, SAI South Africa, INTOSAI General Secretariat, CAROSAI Secretariat, CREFIAF Secretariat, SAI Senegal			
Funding Sources	MFA France, IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland)			

Programme Implementation Strategy

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

1. **Advocate SAI independence-** IDI will contribute to ongoing advocacy efforts by promoting the value and benefits of SAIs and the need for SAI independence at all possible fora. As a part of its SAI level pilots the IDI will also advocate SAI independence to key stakeholders at country level. Advocacy at the SAI level will be done through mechanisms such as one to one conversations with country level donors, engagement with key stakeholders (executive, parliament, judiciary, media and civil society) and by encouraging the SAI to participate in national accountability fora or platforms. A key tool for this advocacy strategy is the Global SAI Stocktaking Report which has significantly contributed to increase awareness both within and outside INTOSAI on the independence constraints faced by SAIs. IDI will also consider establishing an Advisory panel to support\advise SAIs facing challenges in their independence. Key stakeholders in the INTOSAI and donor community will be consulted on the role and composition of such a panel.
2. **Guidance on SAI Independence**- The IDI is building on and bring together the work done by stakeholders to provide practical guidance on moving towards greater SAI independence. The guidance were drafted by a global team of resource persons between

June 2016 and March 2017. The guidance aims to provide advice on drafting legislations in different local context, tackling wicked questions and developing and implementing a strategy for SAI Independence. Guidance on engaging with different stakeholders in the process of independence will be linked to the guidance on SAI engaging with stakeholders. The version 0 of the guidance on SAI Independence is available in English and will be available in French, Arabic and Spanish in 2018.

3. **SAI level support for 3 selected SAIs–** IDI will provide SAI level support on a pilot basis to three SAIs who seek to strengthen their independence. The IDI will engage with the regions to select the SAIs for the pilot based on criteria agreed to with key stakeholders. These criteria include SAI leadership and commitment, need and opportunity for change, potential for lessons learned, SAI influence and SAIs being represented from different regions, with possibly different audit models and levels of independence**.** The selection has been completed in early 2017. Selected SAIs are supported in taking stock of their situation, scanning the environment and developing a realistic strategy for greater independence. The specific support provided to each SAI depends on the strategy for the SAI. It would most likely include advocacy and facilitation of SAI-stakeholder engagement, providing advice on drafting legislation, preparing for greater independence in terms of organizational and professional capacity and deciding on action to be taken when independence is achieved. This support is currently provided for in IDI's operational planning cycle 2016- 2018. However, given the nature of the topic, it is difficult to estimate the duration of support required by the three SAIs selected for the pilot. The IDI will decide on further engagement in this area based on the results of this pilot effort. Since getting greater independence is largely a result of wide stakeholder engagement and ability to influence and persuade key stakeholders, this programme is also linked to the SAI Engaging with Stakeholders programme, as well as the bilateral programme, where institutional strengthening is also at the core of the support provided to the SAIs operating in a challenging environment

Programme Progress as at end of 2017

Progress Against the Programme Implementation Strategy

Region(s) & Group(s)	1. Develop GPG	2. Research on SAI Practices & Tools	3. Obtain SAI Commitment	4. SAIs Develop Strategy	5. Support for SAI Implementation	6. Lessons Learned & Update GPGs
Global	*V (2017)*	*V (2017)*				*Expected (2019)*
CAROSAI (Suriname)			*V (2017)*	*V (2017)*	*In progress (2017 & 2018)*	*Expected (2019)*
CREFIAF (Gabon)			*V (2017)*	*V (2017)*	*In progress (2017 & 2018)*	*Expected (2019)*
PASAI (Papua New Guinea)			*Expected (2018)*	*In progress (2018)*	*Expected (2018)*	*Expected (2019)*

Overall Assessment of Progress

The programme implementation is generally on track against the operational plan. The version 0 of Guidance on SAI independence has been developed and is available in English. The guidance is currently at the translation stage into French, Spanish and Arabic. 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 Report results in various forum, which has contributed to a decision by the INTOSAI Governing Board to initiate a dialogue with the United Nations regarding the worrying developments. One component of the advocacy function is yet to be implemented namely, the High Level Advisory Panel on Independence, and a decision will be taken in 2018 on how to bring that process forward.

SAI Participation in light of Commitment Statements: As stated in the overall assessment of Progress, out of the three SAIs that have signed Statement of Commitment and are participating in the pilot phase, two have met their programmatic obligations in 2017

Updates to Programme Plan: Given the late reaction of the third SAI selected for the pilot phase, the SAI level support will begin in 2018 for that SAI. A decision on setting the High Level Advisory Panel will also be taken in 2018. In addition, the results of the Austrian peer review on SAI independence and their recommendations for IDI, will be considered and ways to incorporate them in the programme will be explored.

Achievement of IDI Outputs and Outcomes:

Completion of SAI Outputs by Participating SAIs

SAI	Output (E.g. Type and Title of Audit Report / SAI Performance Assessment / Strategic Plan / Stakeh10lder Engagement Strategy)	Shared with IDI	Submitted to Relevant Authority	Approved
Gabon	1. Mapping against ISSAI 1 and 10 and strategy to engage with stakeholders on strengthening independence	Yes	N\A	N\A
	2. Draft Act integrating ISSAI 10 principles	Yes	Yes	N\A
Suriname	1. Mapping against ISSAI 1 and 10 and strategy to engage with stakeholders on strengthening independence	Yes	N\A	N\A

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2017	2018
No. of SAI leaders and staff supported in enhancing professional capacity in strategizing for independence	Target	20	20
	Actual	30	
No. of SAIs provided SAI level support for greater independence	Target	1	3
	Actual	2	
Female Participation Rate	Target	44%	40%
	Actual	53%	

Key Lessons Learnt (Transferable to other Programmes)

1. For 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

2. 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.

3. Finding knowledgeable resource persons or experts in specific language can be a challenge, particularly when the language is not an official INTOSAI language

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

5. IDI has been instrumental in advocating for SAI independence and bringing the issue on the agenda, both at the country level and at the global level. However key challenges appear going forward. First in terms of identifying actions which will go beyond advocacy, because while IDI has been successful in identifying the challenges, it is still unclear to see how those challenges will be effectively addressed. Secondly, in terms of our internal reporting and monitoring, it is still a bit unclear how we report on advocacy and actions that go beyond our traditional audience.

Programme Results Framework & Indicators

Objective: Greater SAI independence

Programme Outputs		IDI Outcomes				SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)		Indicator	Baseline (year)	Target (year)
Guidance on SAI Independence available in English, French, Spanish and Arabic	(2017)	% participating SAIs that conduct needs assessment and develop Independence Strategy as per IDI guidance	0 (2015)	60% (2018)		% participating SAIs that report enhanced independence as per ISSAI 10	0 (2015)	33% (2022)
Source: IDI community portal	In progress. The current version of the guidance on SAI Independence will be processed as per IDI's protocol for GPGs in 2018 (guidance available in English, translation in other languages is ongoing)	*Source: IDI Programme Monitoring System*		66% (2017)		*Source: IDI Programme Monitoring System*		
No. of SAIs provided SAI level support for greater independence	3 selected SAIs (2017-2018)	% SAIs (supported at local level) which implement their Independence Strategy	0 (2015)	35% (2021)				
Source: IDI Programme Monitoring System	Achieved	*Source: IDI Programme Monitoring System*		66% (2017)				
No. of SAI leaders and staff supported in enhancing professional capacity in strategizing for independence	20 (2017) 20 (2018)							

Source: Programme Monitoring System	30 (2017)									
% request for advice on SAI Independence addressed	70% annually									
	100% (2017)									

Assumptions SAIs
- SAIs seek and are committed to attain independence as per provisions of ISSAI 10
- SAIs keep commitments

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

Assumptions other stakeholders
- Programme Partners are willing to provide resources for supporting SAIs
- Stakeholders at country level are interested in enhanced independence of the SAI

IDI monitors the programme assumptions annually to ensure whether they still hold. Critical assumptions considered in danger of not holding are flagged up in the programme risk register, below.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Proba bility	Risk rating	Con trol rati ng	Resid ual risk	Control measures	Control Owner	Notes	Alert Code
					(CXD)	(EXF)				
1.	Added value	3	1	3	0,2	0,6	Support relevant to SAI needs, facilitation approach to build SAI capacity to engage with independence	MCD		

#								MCD		
2.	Sustainability	3	2	6	0,8	4,8	SAI selected based on criteria, provided holistic support for enhancing independence	MCD	Local context and environmental changes beyond the control of the SAI	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies and stakeholders	MCD	Much work has already been done in this area	
4.	Availability of resource persons	3	2	6	0,2	1,2	High Level Advisory Panel for SAI independence, partnership with regions	MCD		
5	Stakeholder and environmental readiness	3	2	6	0,8	4,8	Facilitate SAI stakeholder engagement and advocate SAI Independence	MCD	Stakeholder behavior and environmental readiness not in control of SAI	

BILATERAL SUPPORT

Programme Objective

Ensuring that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance.

Programme Rationale

Establishing bilateral support is among the priorities of the IDI strategic plan for 2014-2018. While evaluations of the IDI show that many SAIs benefit from the regional and global IDI programmes, some SAIs require more extensive bilateral support to improve their performance. This includes SAIs in politically unstable or fragile countries, where the poverty rates are high and a concerted international effort is regarded as critical for meeting the Sustainable Development Goals by 2030. In fragile contexts, SAIs can through timely audits and guidance make a substantial contribution to state building and curbing corruption. Yet several SAIs in fragile contexts struggle to conduct relevant audits and provide value and benefits for the Parliament, the Executive and the citizens. They have substantial needs for improvement, but enhanced performance is difficult to achieve due to low implementation capacity, political issues and an unpredictable context. Such challenged SAIs struggle with developing strategic capacity development programs, and are therefore targeted by the new Tier-2 approach of the Global Call for Proposals.

Bilateral support is provided as tailor-made support to the most challenged SAIs, where the needs and opportunities of each individual SAI and the lessons learned of capacity development support in fragile states are taken into account. It takes a holistic approach to capacity development where support may be provided for all areas of the SAI, depending on the most critical needs and strategic priorities.

Within IDI's global and regional programmes, support is also frequently provided at the SAI level. IDI's bilateral support differ from the SAI level support within global and regional programmes in terms of which SAIs that are targeted and the areas of support. While the global and regional programmes will concentrate on a defined area of support, and target SAIs having the capacity to successfully follow-up of joint activities within the programme, the bilateral support typically will be broader and target the most challenged SAIs with limited capacity of follow-up.

Programme Profile

Full Name	Bilateral support programme
Duration	2015 – 2020
Link to SAI & IDI Outcomes	This programme will contribute to all the SAI outcomes, but the relative contribution of bilateral programmes will be limited compared to the global and regional programmes which cover a greater number of SAIs. The IDI outcome indicators related to effective capacity development programmes, and especially IO2, are relevant. The outcomes related to IO1 are partly relevant as they mainly cover global and regional programmes. The programme is delivered using the IDI bilateral policy.
Participating SAIs	3 SAIs have or had a bilateral support agreement with IDI: - SAI Afghanistan 2015-16 (completed in 2017) - SAI South Sudan 2017-2020 (ongoing) - SAI Somalia 2015-17, 2018-2020 (ongoing)
Other participating organizations	Other stakeholders involved in improvements of the PFM system in the country may participate in programme interventions.
Participants	Head of SAI, top management, middle management (functional heads), audit team leaders and other SAI staff (both audit and non-audit).

Cooperation Partners	AFROSAI-E is a partner in the bilateral cooperation with SAI Somalia and SAI South Sudan. CREFIAF is expected to be a partner in new interventions in CREFIAF.
In-kind contribution	**Hosting support:** SAI Kenya, Ethiopia and AFROSAI-E **Resource Persons:** SAI Kenya, Norway, and AFROSAI-E
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden, MFA Finland) and Ministry of Foreign Affairs, Norway (for South Sudan)

Programme Implementation Strategy

The bilateral programme covers a portfolio of agreements with selected country SAIs. This portfolio and phases of projects with each SAI will vary over time. 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. This is most relevant for SAIs which lacks clear strategic priorities and need to establish these before substantial capacity development support can be delivered.

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. In such circumstances the role of IDI would be to play an intermediate role and then ensure more long-term support is provided when the situation stabilizes.

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:

- 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
- Management of risks

Based on these potential roles and key principles, each bilateral project has specific outcomes, outputs and activities depending on the needs and opportunities in the specific country:

- **SAI Afghanistan 2015-2016 (finalized in 2017) (Broker role):** The primary objective of the cooperation was to support the SAI in conducting a SAI PMF assessment and an iCATs review to be used for improvements in the SAI and inputs for their forthcoming strategic planning process.
- **SAI Somalia 2015-2017 (Broker role):** The primary objective was to enhance the performance of the SAI by developing a strategic plan based on a thorough needs assessment. In 2017, the support aimed at preparing the SAI for increased peer-based support. This was done through developing an operational plan, a plan for financial and technical support to implement the strategic plan and through assistance to dialogue with financial donors. For 2018 - 2020 IDI is together with AFROSAI-E supporting SAI Somalia to get key backlog audits done, improve their audit capacity in general, establish core systems of internal governance and greater independence through a new audit act.

- **SAI South Sudan 2017-2020 (Capacity maintenance and lifeline support)**: The overall objective is to "Maintain and strengthen key audit-related capacities in the National Audit Chamber (NAC), to prepare NAC to play a strong role in the reform efforts of the Government of South Sudan to improve and sustain Public Financial Management Administration and accounting systems." Support to the planning, execution, reporting and dissemination of audit results is a key part of the project. NAC has during the last years adopted audit manuals and participated in trainings in various areas, and now needs support to implement and utilize this knowledge in their audit work. NAC has underlined the need for on-the-job training. Providing support to the execution of specific audits will enable NAC to build capacity related to core activities. The support also entails NAC participation at AFROSAI-E events, as well as sensitizing key auditees and the Public Accounts Committee (PAC) on NAC's function, standards, operations, recent findings and how audit reports can be followed up. This sensitization is regarded to be important to prepare for a stronger role of NAC in a more stable situation in South Sudan. To ensure institutionalization of skills internally, the project also includes support to management systems and an annual knowledge sharing workshop for all staff. The management support will focus on establishing an overall annual audit plan and system for monitoring, reporting and quality control in NAC.

Programme Progress as at end of 2017

Objective set in OP 2017	Progress 2017
1. The established bilateral support projects in Somalia and Afghanistan are well managed and reaching their intended outputs	√
2. The new policy and option of bilateral support from IDI is made known among potential partner-SAIs and other stakeholders	√
3. Three bilateral support projects established, including possible continuation of cooperation with SAI Somalia and SAI Afghanistan	*In progress*
4. Operational guidelines are established	*In progress*
5. Competencies for working in fragile states strengthened in IDI	Expected in 2018

Overall Assessment of Progress: The bilateral programme has had some major achievements in 2017, both in terms of completion of planned outputs, establishing new partnerships and securing funding.

Despite a very challenging context and limited staff capacity, *SAI Afghanistan* has completed the SAI PMF report including an external review. The cooperation with SAI Afghanistan was decided to be finalized, as both the World Bank and SAI Sweden are providing technical support the SAI.

SAI Somalia has completed their needs assessment and strategic plan, and shared this widely both internally and externally. With a new Auditor General in place, a strong relationship has been established. To support the implementation of the strategic plan, a three-year Cooperation agreement has been signed in partnership with AFROSAI-E. Funding is sourced through the Norwegian Ministry of Foreign Affairs.

A three-year cooperation has also been established with *SAI South Sudan*, together with AFROSAI-E and SAI Kenya as a major provider of resource persons. Project activities are implemented mostly according to plan, which is an achievement given the context and compare to how similar institutional support in South Sudan are struggling. Funding is provided by the Norwegian Ministry of Foreign Affairs.

An innovative achievement in 2017 has been the initiated partnership with CREFIAF and AFROSAI-E to jointly establish a programme for support to the Global Call for Proposals Tier 2 SAIs. Several Cooperation agreements with the Tier SAIs are expected to be agreed in 2018.

At the programme level, the bilateral policy was finalized and shared with all INTOSAI regions and developing partners in 2017. The policy has been presented at some events with potential partner-SAIs present. Operational guidelines and templates have only partly been developed and this work needs to be continued in 2018. Strengthening of competencies for working in fragile states needs to also be addressed in 2018. This will be done through IDI participation in the CBC working group for SAIs in fragile situations and the new Tier 2 Programme.

SAI Participation in Light of Commitment Statements: The SAIs generally cooperate with strong commitment, although delays often occur. During the 1st half of 2017 few activities were implemented by SAI Somalia, but 2nd half the SAI is meeting all its commitments.

Updates to Programme Plan: The overall plan for the programme has not been changed, but entering into new agreements means several new expected outcomes, outputs and activities are added to the programme.

Achievement of IDI Outputs and Outcomes: The IDI outcomes planned for 2017 have been achieved, which mainly is the completion of the SAI PMF report in Afghanistan and the Strategic Plan in Somalia. When it comes to the SAI outcomes, this is generally too early to assess, but there are clear indications that these can be achieved. In Afghanistan the SAI is establishing a strategic planning process where the SAI PMF is being used. In Somalia, the SAI is taking clear steps to improve performance in line with the strategic plan.

The table below gives an overview of the main outputs for the different projects of the bilateral programme in 2016 and 2017, both planned and those added during 2017 (marked with *)[69].

Progress Against the Programme Implementation Strategy – achievement of outputs in 2016 and 2017

Programme level	Afghanistan	Somalia	South Sudan
Bilateral policy Approved March 2017	**iCATs** Completed in 2016	**SAI Status and Needs Report** Completed in Sept 2017. Planned as iCAT and SAI PMF, but finalized as a light needs assessment report using the structure of SAI PMF. Shared with DPs in a joint meeting in Nairobi in Sept 2017.	**Performance audits of Local content and Constituency Development Fund reported and disseminated*** In progress, but delayed completion. Expected to be completed in 2018.
Concept Note Tier 2 support* Finalized Dec 2017 jointly with AFROSAI-E and CREFIAF	**SAI PMF** Completed in March 2017. IDI has a copy, but it is not to be shared publicly.	**Strategic plan** Completed in Sept 2017. Both Somali and English versions. Presented to all staff in a seminar in Mogadishu. Shared with DPs and various stakeholders in Somalia.	**NAC representation in relevant international events and trainings*** Completed in 2017 with some exceptions due to logistical challenges.

* Outputs added to the plans during 2017.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2015	2016	2017	2018	2019
Professional Capacity Development: No. of SAI Staff Supported	Target	N/A	15	15	20* + 30**	20* + 30**
	Actual	33	27	123		
	Target	2	4	3	2* + 3**	2* + 3**

---

[69] In 2017, new Cooperation agreements were entered with the SAIs of South Sudan and Somalia. This means new outputs were added for 2017 as compare to the Operational plan for 2017.

		2015	2016	2017	2018	2019
Organisational and Institutional Capacity Development: No. of SAIs Supported	Actual	2	2	3	-	-
Female Participation Rate[70]	Target	44%	44%	44%	40%	40%
	Actual	9 %	4 %	7 %		

* Target for long-term bilateral cooperation's, as with SAI Somalia and SAI South Sudan.

** Target for short-term bilateral cooperation's with SAIs under the Global Call for Proposals Tier 2 initiative.

Integration of Gender Issues and Empowerment of Women

Gender and equal rights have been addressed in the following ways:

- Indicators for female participation in project activities are included in the Cooperation agreements, and used for discussions with the SAIs on female participants in activities. The percentage of female staff in the cooperating SAIs are low, and it is therefore challenging to ensure a high female participation rate in project activities.
- Gender balance is sought when mobilizing advisors. About 1/3 of resource persons were female in 2017.
- The SAIs are encouraged to take gender into account when selecting audit questions for the performance audits. This has so far only been relevant for the Performance audit of the Juba city council by the NAC, where gender has not been selected as an area for the audit.

Key Lessons Learnt (Transferable to other Programmes)

1. SAIs in very challenging situations with a dedicated top management can produce tangible outputs

2. Smooth communication and coordination can be established despite distance based support. Lack of presence on a daily basis must and can be compensated by frequent phone/online calls, as well as prioritizing relationship building activities in meetings and workshops

3. The quality of resource persons and ability to provide relevant and continuous advice are key success factors, but enabling regular contact between advisors and team leaders in partner-SAIs is a challenge.

4. Support to organize events can help a lot and enable SAIs in challenging environments such as in Mogadishu and Juba to arrange important events by their own.

5. Global tools introduced must be considered critically and trainings must be contextualized.

---

[70] IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Programme Results Framework & Indicators

Objective: Ensuring that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Somalia: a. FOAGS staff trained in SAI PMF b. FOAGS staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs c. FOAGS strategic planning team trained in developing strategic plan	2016	a. SAI PMF carried out by FOAGS staff and quality assured (changed output to SAI status and needs report – not a full SAI PMF) b. FOAGS staff carry out iCATs, which are reviewed by a resource team of experts c. FOAGS develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy	NA	2016	a. FOAGS implements the Strategic Plan developed through the cooperation with the IDI. b. The Strategic Planning process using the IDI model is institutionalized in FOAGS. c. FOAGS performance is enhanced by implementing the Strategic Plan.	NA	From 2017
Sources: Workshop programme and reports	In 2017	*Sources: SAI Status and Needs report and OAGS strategic plan 2017-2020*		In 2017	*Source: Post Programme assessment and review*		Ongoing
Afghanistan: a. SAOA staff trained in SAI PMF b. SAOA staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs	2016	a. SAI PMF carried out by SAOA staff with IDI support and quality assured b. SAOA staff carry out iCATs, which are reviewed by a resource team of experts	NA	2016	a. SAOA utilizes the results of SAI PMF assessment and iCATs review to develop their ISSAI Implementation Strategy and align it with their strategic plan. b. SAOA utilises the results of the SAI PMF assessment and iCATs review as inputs for their next round of strategic planning.	NA	From 2017
Sources: Workshop programme and reports	2016	*Sources: iCAT and SAI PMF reports*		In 2017	*Source: Post Programme assessment and review*		Ongoing

130

Programme Outputs		IDI Outcomes				SAI Outcomes		
Management of the bilateral support programme: IDI Bilateral Support Policy Developed	2016							
Sources: Policy document	In 2017							

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

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

Assumptions other stakeholders
- Other stakeholders of the SAI are not able to provide support to the SAI in the relevant area.
- Other stakeholders of the SAI are in a position to support the IDI's effort in providing bilateral support to the SAI.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	2	2	4	0,6	2,4	Adapt the IDI material and advises to the context, regular dialogue with the SAIs on how to ensure IDI add value	Manager Bilateral		

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Proba bility	Risk rating	Cont rol ratin g	Resid ual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
2.	Sustainability	3	2	6	0,8	4,8	Programme based on wide involvement of SAI representatives in planning and execution. Top management involvement in annual meetings and evaluation.	MCD Bilateral	IDI is not working on site in these countries where the situation is very fragile.	
3.	Available and qualified resource persons	3	1	3	0,2	1,2	Use of resource persons from the region and through AFROSAI-E.	MCD Bilateral		
4.	Availability of safe venues in-country	2	3	6	0,2	1,2	Use of neighboring countries	MCD Bilateral		
5.	SAIs willing to share sensitive information regarding mandate and practices	2	2	4	0,6	3,6	Signing of Cooperation agreements and ensure confidentiality of shared information.	MCD Bilateral	Varies between the partner-SAIs	
6.	SAIs having the required capacity or sufficient priority to implement the agreed programme activities on time	3	3	9	0,6	5,4	Adjust plans and continuous dialogue with the SAIs on priorities. Recruitment of two new staff members for bilateral support initiated at the end of 2017.	MCD Bilateral		
7.	Communication between IDI and the SAI	2	2	4	0,2	1,2	Frequent communication on e-mail and telephone. Involve IDI top management in communication at critical junctures.	MCD Bilateral	Delays and unstable internet occurs.	

Programme Objective

Sustainable improvement in SAI performance globally.

Programme Rationale

A single, globally recognized and broadly used needs assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. The impulse for the creation of such a tool stems from the principles enshrined in ISSAI-12, The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens. ISSAI-12 postulates that SAIs must lead by example to add value to society, and that the extent, to which they make a difference also depends on the SAI itself. This underlines the need for a holistic, objective and comprehensive performance measurement tool to support and guide the SAI's own capacity development efforts towards becoming a strong and credible, model institution. Using a common performance measurement framework will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development programmes.

The SAI Performance Measurement Framework (SAI PMF) is an INTOSAI framework for self, peer, or external assessment of a SAI's performance against the ISSAIs and other established international good practices, thereby enabling the SAI to confidently engage internally and externally regarding its future. It was developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS), with valuable support from the INTOSAI-Donor Cooperation. It has been endorsed as an INTOSAI framework at INCOSAI in December 2016. The INTOSAI Capacity Building Committee has assumed responsibility as a strategic governance lead on SAI PMF and is monitoring the execution of the SAI PMF Implementation Strategy 2017-19. The IDI was given the responsibilities of being the operational lead on SAI PMF, with the establishment of a dedicated SAI PMF Unit within IDI, acting as a global coordinator, provider of support and facilitation on SAI PMF.

Programme Profile

Full Name	Supreme Audit Institutions Performance Measurement Framework
Duration	Continuous, but initial focus on supporting implementation of the SAI PMF Strategy 2017-19
Link to SAI & IDI Outcomes	The SAI PMF programme contributes to assessing progress in performance against SAI outcomes, and identifying outstanding capacity development needs. It also contributes to IDI Outcome 1: Effective capacity development programs; IDI Outcome 2: Global Public Goods used by Stakeholders; IDI Outcome 3: Stronger INTOSAI Regional Bodies, Networks and Communities; and IDI Outcome 4: Scaled-up and more Effective Support to SAIs.
Participating SAIs	As a global public good, the SAI PMF enables all interested SAIs – whether from developed or developing countries - to carry out a holistic performance assessment of their capacities. The core support functions for SAI PMF are available to all countries, recognising that use of the SAI PMF by developed countries sends a positive signal to all countries about the credibility of the framework. More intensive programmatic support on SAI PMF is focused on developing countries, though developed countries may also participate providing they finance their own participation.
SAI participants	Heads of SAIs; senior SAI management and staff engaged in performance measurement, strategic planning and coordinating capacity development initiatives.
Other participating organisations	Stakeholders from the donor community and consultants may participate at training courses and workshops, and benefit from other support activities available to assessors and SAIs undergoing a SAI PMF assessment.

Cooperation Partners	INTOSAI Capacity Building Committee (CBC), INTOSAI Knowledge Sharing Committee (KSC), SAI PMF Independent Advisory Group, INTOSAI regions and SAIs, Donor Community.
In-kind contribution	**Hosting support:** SAIs of Portugal, Philippines and Morocco, and AFROSAI-E. **Resource Persons:** SAIs of Zambia, South Africa, Bhutan, Nepal, Tunisia and Saudi Arabia.
Funding Sources	DFAT Australia funding for PASAI, USAID for ARABOSAI and IDI basket fund (OAG Norway, SIDA Sweden, MFA Finland).

Programme Implementation Strategy

The SAI PMF programme supports the realisation of the SAI PMF Implementation Strategy 2017-2019. This strategy is built on the premise that a single, globally recognized and broadly used needs assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. It will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development programs.

The Strategy sets out two outcomes, namely:

• Strategic Outcome 1: To establish the SAI PMF as a widely recognized tool within INTOSAI for holistic, evidence-based SAI performance measurement, and recognized as such by in-country stakeholders and the donor community.

Outcome 1 relates to SAI PMF's credibility as a performance measurement framework among all key stakeholders. This includes SAIs, but also donors, which often have a need to carry out assessments of their partner SAIs. The donors have endorsed the strategy and the tool through the INTOSAI-Donor Steering Committee.

Different tools for assessing SAIs exist, each relevant for its purpose. But SAI PMF is the only tool that examines holistically both the SAI's audit and non-audit functions in relation to its legal foundation and environment, identifying interdependencies between different aspects and root causes of SAI performance. It therefore provides a solid basis for strategic planning and capacity development.

• Strategic Outcome 2: Through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessments are of high quality, credible and relevant by all users

Outcome 2 underlines that high quality SAI PMF reports based on correct facts are fundamental if the SAI PMF reports shall add value. Low quality assessments limit the usefulness of the report for the SAI in question, but can also damage the reputation of SAI PMF as a credible measurement framework. It is therefore crucial to ensure the quality of assessments through adequate support and facilitation mechanisms.

To meet the two strategic outcomes, the SAI PMF Implementation Strategy defines five different functions, with clear allocation of roles and responsibilities in relation to these. The SAI PMF programme, through the SAI PMF unit within the IDI, is responsible for a number of those functions.

▪ SAI PMF function 1: Strategic governance and advice: The CBC is responsible for SAI PMF strategy and decisions connected to revision of the SAI PMF. The CBC is also responsible for establishing a platform for communication on strategic SAI PMF matters, and to ensure engagement by both the INTOSAI and donor communities. An Independent Advisory Group of volunteer donors, SAIs and INTOSAI bodies provides strategic advice and recommendations to support the CBC and the IDI SAI PMF Unit in their efforts to implement the SAI PMF strategy.

▪ SAI PMF function 2: Conduct SAI PMF assessments: This function lies under the governance of the individual SAIs – the decision whether or not to undergo a SAI PMF assessment is voluntary, and it is the Head of the SAI that makes all key decisions about the assessment.

Global implementation support arrangements
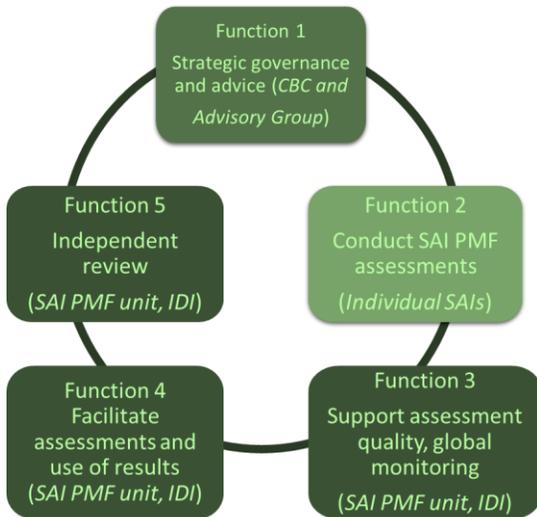
As per the SAI PMF Implementation Strategy 2017-19, IDI, through the establishment of a dedicated SAI PMF Unit, is the operational lead on SAI PMF support, coordination, and facilitation. This SAI PMF Unit in the IDI has the responsibility for delivery and/or support of the remaining three SAI PMF functions:

▪ SAI PMF function 3: Support of Assessment Quality and Global Monitoring: This function relates to the SAI PMF Unit in IDI being the global coordinator, training body, support function and knowledge centre for SAI PMF. This includes amongst others, development of guidance and training materials, delivery of training courses and workshops, provide general support to assessors, and development of a pool of experts to support SAI PMF roll-out in different languages.

▪ SAI PMF function 4: Facilitate SAI PMF assessments and use of assessment results: This function addresses needs expressed by INTOSAI regions (and sub-regions), groups of SAIs and individual SAIs for facilitation support in relation to conduct of, and understanding and use of, results from SAI PMF assessments. Regional SAI PMF plans that address identified common SAI PMF needs and linking this with regional capacity development programs will be developed when requested in collaboration with the relevant INTOSAI-region. The facilitation function is likely to be the most resource intensive part of the SAI PMF strategy, and will be subject to both demand and resource availability.

▪ SAI PMF function 5: Quality Assurance / Independent Review: This function entails promoting the importance of adequate quality assurance processes to ensure the production of credible, high quality SAI PMF reports. The IDI SAI PMF Unit offers to conduct, or arrange other SAI PMF experts to conduct, independent reviews of all SAI PMF assessments. A statement of independent review is issued for all reports that have undergone an independent review arranged by the SAI PMF Team in the IDI.

Overall Assessment of Progress:

Progress towards fulfilment of the various activities foreseen in the SAI PMF Implementation Strategy under the outlined core functions has been strong.

On the operational side, the SAI PMF unit has been heavily involved in various support and coordination activities. Key training and guidance materials have been updated and brought in line with the SAI PMF endorsement version, and additional work papers have been developed to support assessors. The unit has provided four basic training courses on the SAI PMF, and two targeted courses as part of a PASAI facilitation program. At the regional level, the unit has commenced its work to develop regional implementation plans in cooperation with INTOSAI regional Secretariats and other relevant committees.

Monitoring data of the SAI PMF unit shows that there has been a steady growth in assessments since 2014. This underscores the strong interest and increasing understanding of the usefulness of the tool. Since the piloting phase started in September 2012, 75 SAI PMF assessments have formally been decided to be conducted by the Head of the SAI. 38 of these have so far been finalized. The number of requests the IDI receives for arranging reviews is rising fast - so far in 2017 the SAI PMF unit has arranged independent review of quality for the same number of assessments as the previous two years in total. The rising trend is expected to continue.

Table 2 gives an overview of outputs completed in 2017 in line with the SAI PMF results framework.

Table 2 Details of outputs achieved in 2017

Output	SAIs/ level	Published
Independent review of SAI PMF report	Afghanistan, Armenia, Cyprus, Georgia, Honduras, Jamaica, Mongolia, Solomon Islands, Suriname, Tonga, Tuvalu, Georgia, Cape Verde	Jamaica
SAI PMF Basic training course delivered in AFROSAI-E	Gambia, Cameroon, Zambia, Seychelles, South Sudan, Tanzania, Eritrea, Rwanda, Swaziland, South Africa, Liberia, Malawi	N/A
SAI PMF Basic training course delivered in EUROSAI	Albania, Azerbaijan, Czech Republic, Finland, France, Hungary, Iceland, Lithuania, Portugal, Moldova, Serbia, Slovakia, Switzerland, Tunisia, Turkey, Georgia	N/A
SAI PMF Basic training course delivered in ASOSAI	Armenia, Bhutan, Indonesia, Korea, Maldives, Nepal, Papua New Guinea, Philippines, Sri Lanka, Singapore, and Thailand	N/A
SAI PMF Basic training course delivered in ARABOSAI	Algeria, Egypt, Iraq, Jordan, Kuwait, Lebanon, Mauritania, Morocco, Oman, Palestine, Qatar, Sudan and Tunisia	N/A
SAI PMF basic training course materials	Global	Distributed to participants
SAI PMF guidance	Global	Yes
SAI PMF communication package	Global	Distributed to regions
38 SAI PMF assessments conducted since 2013	Afghanistan, Bangladesh, Barbados, Bhutan, Brazil, Burkina Faso, Colombia, Cook Islands, Costa Rica, Cuba, Cyprus, Czech Republic, Djibouti, Dominican Republic, El Salvador, Georgia, Guatemala, Honduras, Ireland, Jamaica, Latvia, Mexico, Mongolia, Nepal, New Zealand, Nicaragua, Norway (2017 assessment), Palestine, Papua New Guinea, Peru, Saudi Arabia, Sierra Leone, Slovak Republic, Suriname, Swaziland, Trinidad & Tobago, Uganda, Vietnam	10

Programme Progress as at end of 2017

Progress towards fulfilment of the various activities foreseen in the SAI PMF Implementation Strategy under the outlined core functions has been significant. Specifically, progress in 2017 against the two outcomes of the SAI PMF Implementation Strategy 2017-2019, as well as for each of the five functions, has been as follows:

Progress against SAI PMF Strategy Outcome Indicators/ Achievement of IDI Outputs and Outcomes

As per the SAI PMF Implementation Strategy, a first key objective is to establish SAI PMF as a widely recognized tool in the INTOSAI community. The cumulative data implies that the SAI PMF is well on its way to becoming a globally recognized tool for assessing SAI performance. The 2017 target milestone of 40 assessment finalized was almost achieved. There are 38 finalized SAI PMF assessments, which is a 65 per cent increase as compared to 2016. In addition, there are four more SAI PMF reports currently undergoing an independent review of quality of the draft report arranged by the SAI PMF unit.

SAI PMF Strategy Outcome Indicator 1: Cumulative number of SAIs with a SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment	
Milestone 2017: 40	Actual 2017: 38 **a)** 37 b) 1

136

The second outcome emphasizes the importance of reports being of high quality. To that end, the SAI PMF unit offers to arrange for independent review, resulting in a formal statement that the report meets quality criteria. The indicator measures independent review within the last three years, this corresponds to 31 reports that have been finalized in 2015-2017. Of those, 24 have undergone some form of an independent review of quality. Of these, 21 (75%) had independent review arranged by the SAI PMF unit resulting in issuance of independent review statement (or INTOSAI Donor Secretariat prior to SAI PMF unit taking over the responsibility in December 2016). This corresponds to three quarters of all SAI PMF reports finalized, and is a clear sign firstly that quality of reports is taken seriously, and secondly that the independent review function of the SAI PMF unit is highly relevant.

SAI PMF Strategy Outcome Indicator 2: Percentage of conducted assessments finalized the last three years that includes a QA statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	
Milestone 2017: 53%	Actual 2017: 75%

Finally, the third strategic outcome looks into the purpose and actual use of the SAI PMF assessment results. The SAI PMF unit collects data on this via a survey. Data on intended use of SAI PMF results, which is indicated whenever a SAI PMF is proposed is available for 68 out of the 94 SAI PMF assessments in the monitoring system. In 65, or almost all assessments, SAIs have indicated that they plan to use the assessment findings either as an input for strategic planning and/or as a basis for capacity development. This corresponds to 70% of all planned and implemented assessments.

Data on actual use of results is available for 17 out of 31 finalized SAI PMF reports in the last three years - of which 15 indicate that the results of the SAI PMF have been used for developing or revising the SAI strategic plan and/or for planning of capacity development. Comparing the intended purpose before the assessment starts with the actual use of the results show that more SAI PMF reports have been used as basis for strategic and capacity development planning than anticipated at the planning stage of the assessment.

SAI PMF Strategy Outcome indicator 3: Percentage of conducted assessments finalized the last three years that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.	
No targets for 2017/18 Target for 2019: LDC & LI = 80%; LMI = 75%; UMI = 65%; HI =50%	15 out of 17 (88%) SAI PMF assessments finalized in the last three years for which data on use of results is available indicate that the results have been used either for strategic planning and/or capacity building projects.

Progress against functions of the SAI PMF Implementation Strategy in 2017

SAI PMF function 1: Strategic governance and advice

Responsibility for providing strategic governance and advice lies primarily with the CBC, supported by the Independent Advisory Group (IAG). This entails monitoring the SAI PMF strategy, decisions connected to eventual future revision of SAI PMF, establishing platform for communication on strategic matters, and ensuring engagement by both INTOSAI and donor communities. In 2017, the SAI PMF Unit supported CBC in establishing the IAG, as well as with drafting a SAI PMF Communication Strategy.

SAI PMF function 2: Conduct of SAI PMF assessments

To establish the SAI PMF as a holistic and widely recognized and used performance assessment tool is one of the outcomes of the SAI PMF Implementation Strategy 2017-19. The decision whether or not to carry out a SAI PMF assessment lies with the SAI Head. As such, the SAI PMF Unit is not directly responsible for Function 2. However, the SAI PMF unit has a key responsibility for supporting and providing guidance to SAIs and assessment teams.

Roll out of SAI PMF assessments has been substantial. Since the piloting started in September 2012, there have been 86 SAIs where an assessment has been proposed, including four SAIs with a repeat assessment, thus resulting into a total number of 92 assessments.

Of those, in 75 SAIs the Head of the SAI has decided to conduct a SAI PMF assessment. The terms of reference for the assessment have been agreed in 71 instances, of which 56 have resulted in producing at least a draft report. 38 reports have been finalised, of which 10 are also publicly available. Cumulative figures on the progress of SAI PMF assessments in the period 2014-2017 are presented in Figure 1. The figure shows that there has been a strong increase in assessments since 2014, which underscores the steady growth in the interest and understanding of the usefulness of the tool.

Figure 1 Progress of SAI PMF assessments, cumulative numbers
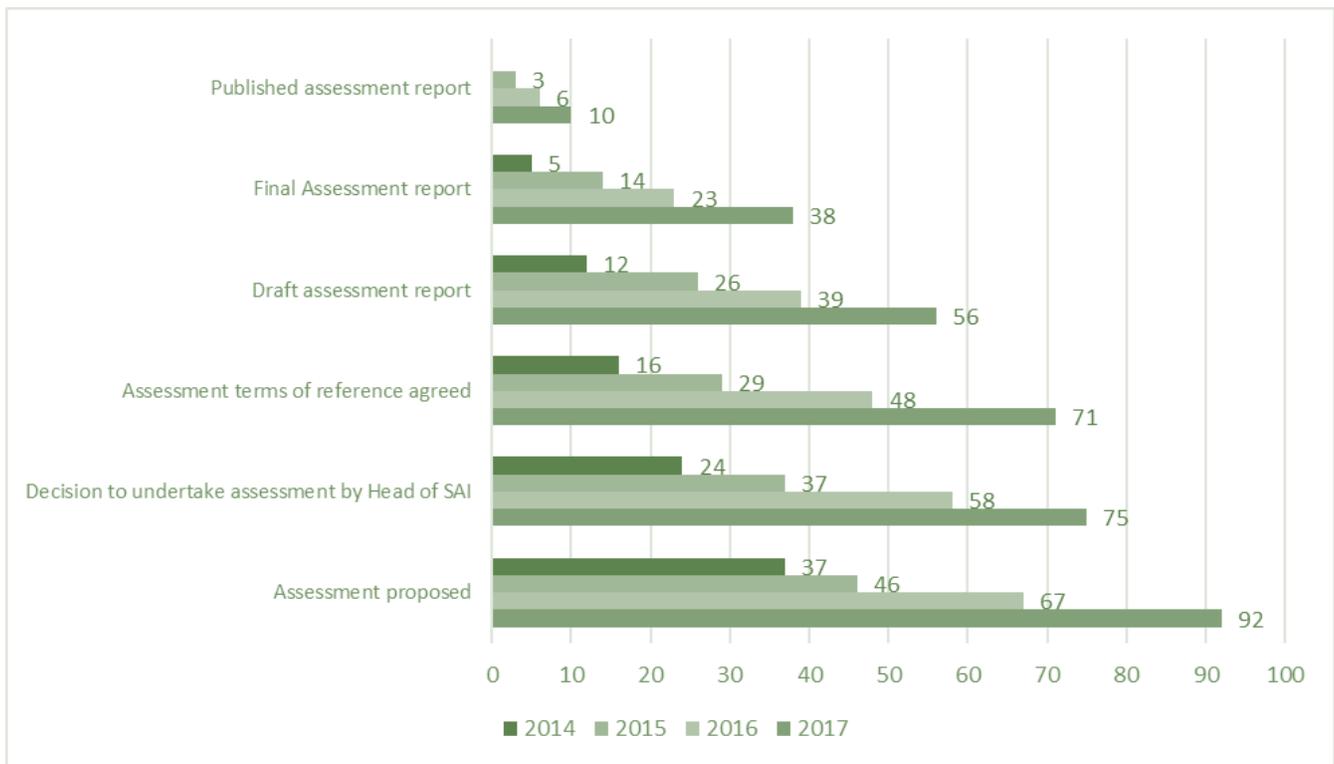
SAI PMF function 3: Support of Assessment Quality and Global Monitoring

Support to ensure quality of assessments is one of the key responsibilities of the SAI PMF unit within IDI. It relates to being the global training body, support function and knowledge centre for SAI PMF. This includes development of guidance and training materials, delivery of training courses and workshops, providing ad-hoc support to SAIs and assessors, and development of a pool of experts to support SAI PMF roll-out in different languages.

A key task in 2017 following the endorsement of the SAI PMF tool has been to update the existing training modules to reflect the adopted version of the SAI PMF framework, starting with the basic training course and the planning workshop. Most work on developing the new training materials took place in April-May 2017. The new modules were pilot tested at two separate training events, namely in Pretoria (May 2017) and in Lisbon (June 2017). The SAI PMF unit did some further adjustments to the training materials based on experiences from the training courses. Two further training events in Manila (October 2017) and Casablanca (December 2017) revealed the need for some additional re-calibration. This, as well as work on the training materials for the SAI PMF advanced course and other training elements such as an Independent Review workshop is scheduled for 2018.

Another key task has been to revise and improve the guidance material on SAI PMF. The SAI PMF unit has in 2017 revised and developed the following material to support assessors during the assessments:

- SAI PMF Guidance for Assessors;
- SAI PMF Guidance for Independent Review;
- Frequently Asked Questions document – including questions asked by assessors in the developing phase of SAI PMF, and responses to these;
- Work papers to support assessors: e.g.: Worksheets for initial evaluation and scoring of indicators, Template for the narrative indicator report, Guidance list of documents to review for each indicator;
- Template for the Terms of Reference for the assessment;
- Overview of tracking changes between different versions of SAI PMF for use in repeat assessments.

Delivery of courses and workshops is one of the key activities of the SAI PMF unit with the objective of raising awareness and supporting the quality of SAI PMF assessments. Table 1 summarizes the realised training and workshop events for 2017.

Table 1 SAI PMF training events in 2017

Type	Location	Date	Region	Participants
Modules 1&2: SAI PMF Basic course	South Africa, Pretoria	May 2017	AFROSAI-E	21
Modules 1&2: SAI PMF Basic course	Portugal, Lisbon	June 2017	EUROSAI	31
Modules 1&2: SAI PMF Basic course	Philippines, Manilla	October 2017	ASOSAI	29
Modules 1: SAI PMF Basic course	Casablanca, Morocco	December 2017	ARABOSAI	37

In addition to those courses, the SAI PMF unit also conducted:
- Five orientation meetings with individual SAIs, including an introductory presentation of SAI PMF, namely in Lebanon, Philippines, Serbia, Finland and Portugal. In addition, one IDI staff on secondment to AFROSAI conducted an awareness training for SAI Cameroon.
- One tailored workshop with an introductory training in SAI PMF as part of the PASAI facilitation program phase II, held in February 2017 in Guam. A second workshop, focusing on the writing of the performance report was held in October 2017, in the Marshall Islands.

118 persons participated in a SAI PMF basic training course in 2017. 17 people participated in the two workshops held as part of the SAI PMF facilitation programme in Guam and the Marshall Islands.

SAI PMF function 4: Facilitate SAI PMF assessments and use of assessment results

Activities under Function 4 include the development of regional implementation plans based on needs and resources, as well as the provision of programmes that facilitate the conduct of SAI PMF assessments and use of its results.

In 2017, the SAI PMF Unit initiated the process for developing regional implementation plans for 2018-19. Those implementation plans shall lay down agreements for delivery of regional training courses and events, knowledge-sharing activities, and other needs-based support. To support the process, the SAI PMF Unit developed a communication package for all regions, which includes a paper on the key elements of SAI PMF, and overview of support available, four sharing experiences stories from SAIs that have completed the assessment, as well as a template with instructions for drafting the regional implementation plan. On this basis, dialogue on preparation of regional implementation plans has commenced in all but one INTOSAI regions.

A second element are programmes to facilitate conduct of SAI PMF assessments. Those would be a coordinated regional approach to undertaking SAI PMF, where the assessment teams will be given appropriate training through a series of sequenced modules, in addition to support and guidance from resource persons and peers during the assessment. The aim would be for the participating SAIs to complete all modules and their SAI PMF report within a period of about one year. A pilot program is currently being implemented

in PASAI, in cooperation with the PASAI secretariat. In 2016, the first phase of the programme was rolled out encompassing the Southern Pacific states. In 2017, the program has entered its second phase, encompassing the Northern Pacific states.

The SAI PMF unit is also involved in activities to enhance the use of SAI PMF results. In that respect, it collaborates closely with other IDI programmes, such as the Strategy, Performance Measurement and Reporting program. The latter was launched in 2015, with the objective of promoting "strategically managed SAIs and INTOSAI regions leading to higher performance". The SAI PMF will be an integrated part of this programme, as one key feature of the program will be to recommend the use of SAI PMF at various stages of the strategic management process, including: assessing the current situation (developing a baseline); developing performance indicators, monitoring and evaluation of performance (end of strategic period). Another area where SAI PMF is expected to play a strong role is the provision of support to most challenged SAIs under the Global Call for Proposals (GCP) Tier 2 initiative.

SAI PMF function 5: Quality Assurance / Independent Review

One of the key responsibilities of the SAI PMF unit is to maintain the independent review (quality assurance) function for SAI PMF assessments. In 2017, the template for the independent review report was revised to reflect the SAI PMF Endorsement Version. A first version of the guidance material for independent review has also been published.

A first stage of the independent review process covers a check of the draft terms of reference for a before-standing SAI PMF assessment. So far, independent reviews of terms of reference have been done for about half of the for 32 out of 71 (45%) assessments. This share is not particularly high, and poses a concern, as it may impact the quality of the assessment. Reasons why SAIs do not share the assessment terms of reference may include confidentiality issues, desire to have a speedy start of the assessment, or lack of knowledge of the possibility to have the terms of reference reviewed.

Updates to Programme Plan:

No changes to the program implementation strategy have been agreed in 2017. A successful recruitment of two new SAI PMF managers as well as an external expert with strong SAI PMF experience to act as an advisor to the unit will ensure that all scheduled activities as per the annual work plan for 2018 will be realised.

IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2015	2016	2017	2018	2019
Professional Capacity Development: No. of SAI Staff Supported	Target	120	100	170	180	140
	Actual	173	56	135		
Organisational and Institutional Capacity Development: No. of SAIs Supported[71]	Target	N/A	20	20	15	15
	Actual	5	8	17		
Female Participation Rate	Target	44%	44%	44%	40%	40%
	Actual	N/A	57%	42%		

Integration of Gender Issues and Empowerment of Women
Gender issues are considered when organising a SAI PMF training course. The invitation to the course encourages SAIs to nominate female participants. Since 2013, a total of 971 people have been trained as SAI PMF assessors in SAI PMF basic courses. About 37% of the participants are female.

---

[71] Captures support to SAIs related to independent review of ToRs and draft SAI PMF reports.

The share of women over the years has remained relatively stable, even though there are some pronounced differences across regions. In EUROSAI, OLACEFS and PASAI the female/male ratio is significantly more equal than in the rest of the INTOSAI regions. As in previous years, it is important to note that the gender bias in some regions may be explained by the fact that participants at SAI PMF training courses tend to be people with senior positions in the SAI. While the SAI PMF unit actively encourages the nomination of female participants in the training courses it delivers, the decision lies with the SAI itself.

The SAI PMF framework does not look explicitly into gender issues. If and when a future revision of the framework is planned, the incorporation of gender will be an important aspect to consider.

Key Lessons Learnt (Transferable to other Programmes)

Planning

1. **Turnover and continuity of staff has been a concern**. 2017 was the first year of functioning of the SAI PMF unit. There has been some turnover of staff, which has at times resulted in staff shortages. Nevertheless, almost all activities were delivered as planned. To avoid such situations in the future, the SAI PMF unit will increase in staff numbers as of 2018. Also, the 2018 plan includes an indicative allocation of time needed in relation to various activities.

2. **The 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.

Implementation

3. **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.

4. **More efforts should go into preparing resource persons to facilitate SAI PMF trainings.** 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.

Results

5. **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.

Programme Results Framework & Indicators

PURPOSE: Sustainable improvement in SAI performance globally				
SAI PMF Outcome Indicator 1: Conducted Assessments	**Baseline 2015**	**Milestone 1 2017**	**Milestone 2 2018**	**Target 2019**
Cumulative number of SAIs with a SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment	a) 20[72] (Developing countries 80% Developed countries 20%[73]) b) -	a) 40 b) -	a) 55 b) -	a) 65 b) 10[74]
	Achieved:	**a) 38** **b) 3**		
	Source: Annual IDI survey tracking assessments			
SAI PMF Outcome Indicator 2: Quality of Assessments	**Baseline 2016[75]**	**Milestone 1 2017**	**Milestone 2 2018**	**Target 2019**
Percentage of conducted assessments finalized the last three years that includes a QA statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology.	48%	53%	58%	63%
	Achieved:	**75%**		
	Source: Annual IDI survey tracking assessments			
SAI PMF Outcome Indicator 3: Assessment results used in SAI strategic planning and capacity development	**Baseline 2015**	**Milestone 1 2017**	**Milestone 2 2018**	**Target 2019**
Percentage of conducted assessments finalized the last three years that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.	-		-	LDC & LI = 80% LMI = 75%; UMI = 65%; HI =50%[76]
	Achieved:	**88%**		
	Source: Annual IDI survey tracking assessments			

---

[72] The baseline for 2015 is measured based on the total number of finalized draft reports, as some SAIs testing SAI PMF in the pilot phase decided not to formally develop a final report.

[73] The SAI PMF is a performance measurement tool for all SAIs, regardless of development level. The ratio between developed and developing countries in regards of use of the SAI PMF will be monitored and reported on. Developing countries are defined as countries listed on the OECD's DAC list of ODA recipients.

[74] Target is low in 2019, as few SAIs will have reached the stage for development of new strategic plan for the SAI (depending on strategic period set)

[75] As of September 2016

[76] Classification based on OECD's DAC list of ODA recipients.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CxD)		(ExF)				
1.	Support for SAI PMF assessments by INTOSAI regional organizations and Heads of SAIs	3	2	6	0,2	1,2	An effective communication strategy and positioning of the SAI PMF to enable advocacy of the strategic significance of the SAI PMF by the regional organisations and SAI heads, coupled with firm support by INTOSAI and donor leadership	CBC/ INTOSAI regional bodies/ IDI	SAI PMF take-up varies, and there are many factors to take into account.	
2.	Adequate and sustainable resourcing at all three levels of INTOSAI	4	2	8	0,6	2,4	Dialogue with donors and SAIs on funding; SAI PMF unit adequately staffed and supported by an external advisor; dialogue with regions and SAIs on in-kind support	Donors/ IDI/ SAIs	Funds required for SAI PMF roll-out matches donor interests and funding, a properly resourced SAI PMF Unit within IDI, and willingness by SAIs to make available in-kind resources	
3.	Role of the regions in supporting the SAI PMF strategy	3	1	3	0,2	0,6	Early consultation and cooperation with regional organisations, and regional strategies / programs are tailored to regional needs and capacities	INTOSAI Regional bodies/ IDI	Dialogue on regional SAI PMF implementation plans is well under way in all but one INTOSAI region.	
4.	Continued donor involvement in SAI PMF	2	2	4	0,6	2,4	Establishment of an effective SAI PMF Independent Advisory Group; continuation of general support from INTOSAI-Donor Cooperation	Donors/ IDI	Donor involvement is in part dependent on the organizational structure and the internal communication. The SAI PMF unit is continuously monitoring donor involvement.	
5.	Quality of SAI PMF assessments	4	2	8	0,6	4,8	Provision of training, guidance, support, independent review of ToRs and draft reports.	IDI/ INTOSAI Community	A growing number of reports are submitted for independent review	
6.	Continued relevance of the tool	4	1	4	0,2	0,8	Revision of the SAI PMF at appropriate times based on proper information and advice (including from Advisory Group).	IDI	Feedback on methodology and application is collected continuously.	

Background

The following text has been updated from previous descriptions of Programme 360, to reflect IDI's evolving thinking on the objective and design of Programme 360.

The IDI's strategic plan 2014-18 is designed to facilitate SAIs to strengthen their performance and capacities. The IDI's overall results framework, and the results framework for each programme, distinguishes between IDI outcomes (largely within IDI's control) and SAI outcomes, being the intended performance and capacity changes in participating SAIs. These changes are intended to contribute to country level impact in terms of making a difference to the lives of citizens. The nature of many IDI programmes means that SAI outcomes may only be achieved at the end of the programme, or often after a programme has been completed. Verifying the sustainability and impact of SAI level performance and capacity changes requires follow-up beyond the end of IDI programmes. Understanding where IDI programmes have contributed to sustainable performance improvement and impact can provide valuable learning to improve the selection, design and implementation of IDI's work in future.

IDI has conceived Programme 360 as an internal monitoring initiative focused on verifying the sustainability and impact of IDI programmes, and lesson learning. Programme 360 will be delivered in partnership between the IDI programme departments, and the Strategic Support Unit.

Programme Implementation Strategy

The objective of Programme 360° is to enhance the contribution of IDI programmes to strengthening the performance and capacity of SAIs and making a difference to the lives of citizens. The programme envisages achieving this objective by implementing the following strategy:

1.   Monitoring & follow-up within the programme
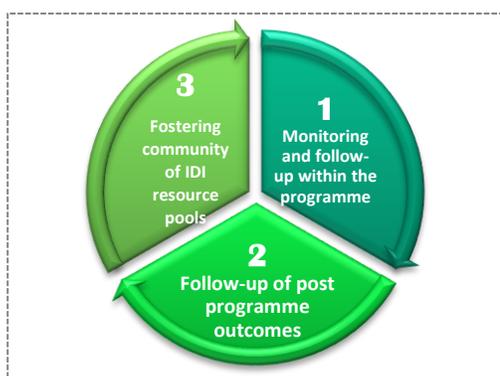
The monitoring and follow-up within the programme will involve following up on the IDI and SAI outcomes to be achieved during programme implementation.

The IDI will monitor & follow-up activities taking place at SAI level within a given timeline for each programme such as training, product development, adaptation meetings, performance of cooperative audit, development of SAI strategy, stakeholder relations strategy etc. This monitoring will be embedded into delivery of IDI programmes, and led by the programme departments.

2.   Follow-up of post programme outcomes

The Programme 360 team will review the IDI and SAI outcomes identified in the individual programme plans and pick out key outcomes for follow-up. Annual plans for collecting appropriate evidence based data will be prepared, and agreed with participating SAIs. The evidence gathering methods could be a combination of document review and interview with appropriate stakeholders like ISSAI facilitators and ISSAI mentors. Where possible, IDI will make use of existing, robust data sources, including results from SAI PMF and PEFA assessments, the INTOSAI Global Survey, and results from the Open Budget Survey. This component will be led by IDI's Strategic Support Unit.

3. Fostering IDI Resource Pools

Over the years the IDI has created a large number of pools of certified and other resource persons throughout the INTOSAI community. Within this component of Programme 360 the IDI will endeavour to maintain updated information on different resource pools e.g. ISSAI facilitators, SAI PMF assessors, training specialists etc. and also ascertain their utilization at SAI, regional and global level. These resource data will be updated on an annual basis. In the future as the IDI goes towards competency based certification, this system can be used for providing continuous professional development opportunities for resource persons.

In 2018, IDI aspires to develop a consolidated system for tracking and monitoring its various resource pools in relation to continuing programmes, i.e. those which IDI sees as a permanent work stream reflecting continuous SAI needs, rather than a time-bound programme. This will be taken forward by the programme departments and Strategic Support Unit.

Results

Programme 360 will be led by IDI's Strategic Support Unit (SSU). The SSU was established in June 2017, and during 2017 had only one staff member. As a result, work to fully establish Programme 360 did not take place.

SSU is expected to be fully staffed from March 2018, after which Programme 360 will be put in place. In doing so, IDI will explore the synergies and links between Programme 360, its evaluation and lesson learning work, SAI performance measurement and monitoring, the INTOSAI Global Survey, and the SAI Global Stocktaking Report.

Objective

The Cooperation is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries. In addition, the Cooperation works to affect behaviour change in coordinating support to SAIs, harmonizing SAI development around SAI's strategic plans and ensuring that SAI development is led by the SAI itself.

Programme Rationale

The IDI has hosted the Secretariat for the INTOSAI-Donor Cooperation since 2010. The Cooperation is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries. The Cooperation is unique in bringing together partners who share a common goal of enhancing accountability, public financial management, transparency, and good governance through strengthening SAIs. The Cooperation provides a global forum to inform and strengthen stakeholders' policies and priorities for working with SAIs. By working together in a coordinated approach, the Cooperation increases efficiency and impact on the ground and avoids gaps and overlaps.

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

Programme Profile

Full Name	INTOSAI-Donor Cooperation, phase 3
Duration	2016 to 2018
Link to SAI & IDI Outcomes	Activities under the Cooperation are linked to all the strategic priorities of the IDI. The high-level outcome of the Cooperation is improved performance of SAIs in developing countries. The work of the Cooperation, supported by the Secretariat in the IDI, focuses on the following as means to scale-up and strengthen the support to SAIs in developing countries: • Mobilize additional resources for SAI capacity development, at the country, regional and global level, through mechanisms such as the Global Call for Proposals • Strengthen the coordination of support to SAIs, by continued advocacy for behavioural change amongst SAIs and donors, facilitating project matching, and sharing information on current and planned support through the SAI Capacity Development Database and INTOSAI-Donor Cooperation Portal. • Further raising the awareness of the MoU principles and change behaviour, especially regarding SAI-leadership, harmonization and coordination of capacity development support, through several outreach activities and mobilization of the network that the Cooperation represents, through training for donors on working with SAIs, and support to SAIs in developing needs based funding proposals. • Demonstration of the results of the Cooperation, to maintain support for its work amongst all stakeholders.
Participating SAIs	The Cooperation is a strategic partnership between INTOSAI and the donor community. INTOSAI members of the INTOSAI-Donor Steering Committee, which guides the Cooperation's work, are all the INTOSAI regional organizations, the Chairs of the CBC, the KSC, the PSC and the host of the General Secretariat, as well as the Chair of INTOSAI and the IDI. The Chair and Vice Chair of the PFAC (the SAIs of Saudi Arabia and USA) serve as INTOSAI Chair and Vice Chair of the INTOSAI-Donor Steering Committee. In addition, a number of SAIs are observers to the Steering Committee.

	The main beneficiaries of the Cooperation are SAIs in developing countries.
Other participating organizations	23 donor organizations[77] are members of the Steering Committee. The World Bank and the Irish Department of Foreign Affairs and Trade (Irish Aid) serve as donor Chair and Vice Chair of the Steering Committee. Donors and SAIs from non-developing countries benefit from certain activities of the Cooperation, including the support to the development of Global Public Goods like the research, and training for donor staff on working with SAIs.
In-kind contribution	In 2017, representatives from Irish Aid, Austrian Development Agency, the European Commission, NORAD and AFROSAI-E, CREFIAF and the SAIs of France and South Africa served on the Global Call for Proposals Tier 2 Committee. The members provided in-kind support to the process of country selection for the start of the Tier 2 Initiative. The AFROSAI Secretariat and SAI Namibia also provided assistance in allowing the INTOSAI Donor-Secretariat to host a kick-off event for Tier 2 at the AFROSAI General Assembly in October 2017, in Windhoek, Namibia. The 11th INTOSAI-Donor Steering Committee meeting was hosted by the World Bank in Washington, DC in September 2017. The World Bank also provided in-kind support in the form of funding a review of the previous rounds of Global Call for Proposals, which provided the cooperation with valuable input for improving the GCP process. The Office of the Auditor General provided in-kind support to the Cooperation in the form of a staff member seconded to IDI, who worked 50% for the Secretariat from January to November 2017.
Funding Sources	Austrian Development Agency, Irish Aid, SECO Switzerland (including direct project costs and staff costs)[78]

Programme Implementation Strategy

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

The Cooperation's Work Plan for 2017 was approved by the Steering Committee Leadership in December 2016. Other completed activities in 2017 included work to create a new web portal for the cooperation and SAI Capacity Development Database (www.intorsaidonor.org). The Secretariat has also worked to keep the database up to date to make it an effective tool for better coordination of SAI capacity development initiatives. 492 projects are registered, an increase of 42 since 2016. Work also began to implement the Cooperation's new communications strategy, with the development of success stories showcasing effective implementation of the MoU principles for improved SAI capacity development, as well as results of the Cooperation. Four quarterly newsletters were issued, the last two in a new updated format.

---

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

[78] As per the funding agreement signed with the funding donors, the allocation and apportionment of IDI administrative staff and overhead costs are included in the budget of the INTOSAI-Donor Secretariat. This practice is not used for other IDI programs. The program budget (excluding IDI overheads) was NOK 5 324 785 in 2017.

Programme Progress as at end of 2017

This section shows the progress on the main themes of the 2017 work plan for the Cooperation, which was approved by the Steering Committee Leadership in December 2016. Each of the themes presented comprise a number of activities.[79] The results framework is presented in the following section.

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

Work Plan Themes 2017	Achievement/Comments
Projects/Activities 2017	
1. Reviews of Cooperation initiatives; preparation and implementation of updated strategies	Completed as planned in 2016
2. Increased funding for SAI Capacity Development	Both GCP Tier 1 and Tier 2 are launched. Project Support groups under establishment. Tier 1 not prioritized, so few applications so far.
3. Research, guidance and training on donor aid practices and dissemination	Completed research paper on Coordination of Support to SAIs
4. Outreach and Linkages to all high priority stakeholders	Completed as planned.
5. Upgrade of the SAI Capacity Development Database and support for the Global Survey	Completed as planned. Population of more detailed country sites will be completed by June 2018.
6. Support for finalizing SAI PMF and future implementation and maintenance strategy	Moved to IDI
7. Effective Governance and Program Management	Efforts underway to close financing gap in 2018.
8. Monitoring and Evaluation of achievement of results and objectives	Completed as planned

1. Engaging cooperation members in selecting tier 2 countries provided valuable input and a broad information base for decisions.
2. Engaging in person with SAIs targeted for support helps build relationships and establish a basis for further cooperation.
3. Reaching out to regional organizations can support outreach to target SAIs
4. Communications objectives are fulfilled by taking advantage of different means of communications, such as social media and direct contact with key stakeholders.

---

[79] For the full work plan, see http://www.idi.no/en/intosai-donor-cooperation/about-the-intosai-donor-cooperation/annual-work-plans

Programme Results Framework & Indicators

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

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

EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries				
Expected Result Indicator: ER1	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Moving three-year average annual financial support for the benefit of SAIs in developing countries **(MoU Principle)**	US $62 million	US $70 million	US $75 million	US $80 million
	Achieved:	US $69 million	US $68.4 million	
	Source*: Secretariat calculations extracted from SAI Capacity Development Database. The figure is determined by calculating the average of the total annual support provided in the past three years.*			
EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance				
Expected Result Indicator: ER2	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Cumulative number of developing countries with a SAI performance report based on the SAI PMF framework	16	20	30	45
	Achieved:	19	33	
	Source: *IDI records of SAI PMF pilots*			
EXPECTED RESULT 3: Enhanced tools and capacity development approaches				
Expected Result Indicator: ER3	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress	N/A	N/A
	Achieved:	Endorsed by Congress	N/A	N/A
	Source: *Official records of the XXIInd INCOSAI, and future CBC meeting records*			
EXPECTED RESULT 4: Increased awareness of the Cooperation and Collaboration on SAI capacity development				
Expected Result Indicator: ER4	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Percentage of survey respondents stating that they are fully/significantly aware of: a) The nature of the Cooperation as a Strategic Partnership	N/A	N/A	N/A	75% (for each response)
	Achieved:	N/A	N/A	a) %

b) The Cooperation's main outputs c) The MoU principles, as stated in the Communications Strategy			b) % c) %

Source: *Triannual communications survey, sent to donor SC members for distribution to a representative sample of staff involved in PFM / SAI capacity development work; and staff of SAI international relations departments in a representative sample of SAIs across different regions.*

EXPECTED RESULT 5: Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development			
Expected Result Indicator: ER5	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**

Expected Result Indicator: ER5	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
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 **(MoU Principle)** a) As reported by SAIs b) As reported by donors	a) 35% b) N/A	N/A	a) 50% b) 50%	N/A
	Achieved:	N/A	a) 47% b) Data not available	N/A
	Source: a) *INTOSAI Triennial Global Survey (next due 2017)* **b)** *Targeted survey among donor members of the SC*			

OUTPUT 1: Reviews of Cooperation initiatives; preparation and implementation of updated strategies			
Output Indicator: O1	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**

Output Indicator: O1	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Number of SC working groups delivering their expected outputs, as follows:	N/A	5	N/A	N/A
	Achieved:	5	N/A	N/A
• SAI PMF: recommendation on future role of the Cooperation • Global Call for Proposals: recommendation on strategic direction • SAI Capacity Development Database: recommendation on strategic direction • Results: Performance Measurement System finalised • Communications: communications strategy finalised	**Source**: *Summary of annual SC meeting*			

OUTPUT 2: Increased funding for SAI capacity development			
Output Indicator: O2	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**

Output Indicator: O2	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Establishment and renewal of mechanisms to enhance access to SAI capacity development support, for SAIs, regional bodies and INTOSAI bodies: a) Global Call for Proposals redesign and launch	a) Not operating b) Established	a) SC decision to redesign and launch b) SC support to continuation	a) Launched b) Additional contributions received	a) Ongoing b) Operational

b) SAI Capacity Development Fund	**Achieved:**	a) Achieved b) Not achieved	a) Achieved b) Not achieved	a) b)
	Source: *Summary of annual SC meeting*			

OUTPUT 3: Research, guidance and training on donor aid practices and dissemination				
Output Indicator: O3	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
a) Paper on an issue relevant for SAI-donor policy dialogue developed, published and disseminated b) Study of effective approaches to supporting SAI capacity development published and disseminated *(specific topic(s) to be defined by the Steering Committee)*	a) None b) None	a) Terms of reference developed b) None	a) One paper published b) Terms of reference developed	a) N/A b) One paper published
	Achieved:	a) Not achieved b) N/A	a) Coordination paper published b) NA – no paper requested by Steering Committee	a) N/A b)
	Source: *Studies/reviews/evaluations published on the Cooperation web pages*			

OUTPUT 4: Outreach and linkages to all high priority stakeholders				
Output Indicator: O4	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Status of the Cooperation's Communication Strategy	None	Finalized and disseminated to SC	Implemented	Evaluated
	Achieved:	Finalized and disseminated to SC	Implemented	
	Source: *Secretariat monitoring reports*			

OUTPUT 5: Upgrade of the SAI Capacity Development Database and support for the Global Survey				
Output Indicator: O5	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Status of the INTOSAI-Donor Cooperation Portal	SAI CD database in operation	SC decision to establish IDC Portal	Launch of IDC Portal	Fully operational
	Achieved:	Achieved	Implemented	
	Source: *Secretariat monitoring reports*			

OUTPUT 6: Support for finalising SAI PMF and future implementation and maintenance strategy				
Output Indicator: O6	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**

Status of SAI PMF Strategy	Strategic options paper drafted	Endorsed by CBC & Cooperation	SAI PMF advisory group established and functioning	
	Achieved:	Achieved	Achieved	
	Source: Summary of the CBC and Cooperation annual meetings			

Components 7 and 8: Effective Governance and Program Management; and Monitoring and Evaluation of Achievement of Results and Objectives				
Output Indicator: O7	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
a) Cooperation annual performance report shared with Steering Committee members by 30 June the following year and subsequently published, including levels of achievement against indicators in the results system b) Evaluation of Phase 3 of the Cooperation (nature, scope and manner of the evaluation to be determined by the SC in 2017)	a) Achieved b) Phase 2 evaluation published	a) Achieved b) N/A	a) Achieved b) Evaluation designed	a) Achieved b) Evaluation complete and published
	Achieved:	a) Achieved (with delay) b) N/A	a) Achieved b) Partly completed	a) b)
	Source: Cooperation webpages			

Risk Management

The INTOSAI-Donor Cooperation maintains its own risk register, which is approved by the Steering Committee and reviewed at its annual meetings. The table below shows the risk register approved by the Steering Committee in September 2017.

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
1. Secretariat has insufficient staff and financial resources to provide the requested support to the Cooperation	Medium	High	Treat	Give high priority to recruitment processes. Focus on high priority activities and cost cutting. Seek further donor funding. Seek more in-kind support from SAIs.	All SC members, Secretariat	Medium
2. Perceptions of potential conflicts of interest within the governance structures of the Cooperation	Low	High	Treat	SC to remain vigilant against potential conflicts of interest, and to raise any such conflicts at SC meetings, for inclusion	All SC members	Low

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
damages its credibility and undermines support for the Cooperation and its potential impact				on the Cooperation risk register. Existing perceived conflicts included below. Define capacity development roles clearly and segregate duties where ever potential conflicts arise.		
3. There is insufficient awareness and application of the MoU principles among the INTOSAI and Donor communities, thus not delivering the behavioural change required to enhance the effectiveness of SAI capacity development support	Medium	High	Treat	Increased awareness raising of the MoU principles within INTOSAI and international development fora. Increased communication of results and successes, and implementation of communications strategy.	All SC members, Secretariat	Medium
4. There are insufficient donors willing to fund the SAI CDF, leading to it being closed down. This could undermine the ability of the Cooperation to ensure SAI capacity development funding goes where it is most needed.	High	Medium	Treat	The current SAI CDF funding is committed and without replenishment, the SAI CDF will be closed down. The managing agent will make one final advocacy effort on the benefits of pooled funding, to secure contributions from new donors.	SC donor members	High
5. Information on the database is inaccurate and incomplete, undermining its effectiveness in facilitating better coordination of capacity development support, and tracking volumes of support	High	Medium	Treat	Development of new IDC Portal will make the database/ website more useful and interesting SC members to provide updated information regularly Secretariat to carry out quality control of the data	All SC members, Secretariat	Medium
6. Insufficient, credible global and regional information on SAI performance and results from SAI capacity development initiatives to demonstrate the results and achievements of the Cooperation.	Medium	High	Treat	• Collaboration between partners that also need such global and regional information	Secretariat, all SC members	Medium
				• Establish systems to collect and aggregate such information, and guarantee anonymity of country level information where requested	Secretariat and IDI	
				• Continually promote measurement of SAI performance and SAI capacity development results, and publication where appropriate	All SC members	

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
7. Insufficient donor interest for supporting GCP Tier 2	Medium	High	Treat	Ramp up engagement activities and promotion work to emphasize the importance of tier 2 round	All SC members	Medium
8. Insufficient SAI engagement in participating in Tier 1	High	Medium	Treat	Reach out to eligible SAIs and regional organizations to stimulate submission of new concept notes.	Secretariat	Medium
9. Insufficient donor interest for supporting Tier 1	High	Medium	Treat	Work to improve upon concept notes in target SAIs and engage with potential donors who are active in their regions. Engage with other providers of support	Secretariat	Medium

IDI DEVELOPMENT

Objective

To improve the internal processes in IDI, enabling the organization to attain its objectives with greater efficiency and effectiveness.

Background

In order to meet the outcomes of the IDI results framework, the IDI strategic plan sets forth the following focus areas for enhancing IDI service delivery:
- Good Governance
- Effective Resource Management
- Professional Team
- Strong stakeholder relations and partnerships

To effectively implement its mandate, the IDI needs however to continuously improve its own capacity and performance. In the period 2016-18 IDI has given priority to the following projects to achieve the outcomes set out in the strategic plan:

1. Implement the new IDI Governance Structure
2. Refining the organizational set up of the IDI
3. Further develop and implement IDI policies
4. Improving the efficiency of internal processes
5. Shifting to new premises
6. Develop the new IDI Strategic Plan
7. IDI Gender Equality Assessment
8. Mid-term external review of implementation of the IDI Strategic Plan 2014-2018
9. Continue to publish newsletter and articles
10. Develop the new IDI website
11. Explore and implement the use of social media
12. Attend meetings in fora relevant for the IDI

Programme Profile

Full Name	IDI Capacity Development
Duration	2016-2018
Link to SAI & IDI Outcomes	Linked to all strategic priorities of the IDI. It facilitates IDI in improving the efficiency of the capacity development programmes and role as host for the INTOSAI-Donor Cooperation Secretariat, by facilitating better use of available resources. It covers the IDI outcomes 1, 2 and 4.
Participants	IDI Board, Management and Staff
Funding Sources	IDI basket funds (OAG Norway, SIDA Sweden and MFA Finland)

Programme Implementation Strategy

The projects are implemented by involvement of the IDI Board, management and staff through a participative approach where staff are involved in the different projects including planning, developing and implementing them as new IDI practices.

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2017	Targeted Achievement (2018)
IO 1 Good Governance				
Affects achievement of all I.Os	**New IDI Governance Structure**	Draft IDI Statutes and IDI Board Rules of Procedure in accordance with the recommendations from the IDI Governance Review Report and the IDI Board Task Force on Governance Review	1.Appoint new IDI Board Members according to new principles All milestones are achieved	The composition of the IDI Board is in accordance with most of the statutory requirements, with the exception that women are overrepresented on the board. The roles and responsibilities of the Board and the Director General are implemented.
	Progress Assessment: Achieved			
	IDI has proceeded in implementing the statutes by appointing new members to the IDI Board when the terms of existing members are coming to an end and launched the tender competition for external audit services of the IDI. An induction programme for new IDI Board members has been established (optional for members as to whether they want the induction or not).			
	Source: IDI Performance and Accountability Report, IDI Board Minutes, IDI Statutes, IDI Board Rules of Procedures			

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2017	Targeted Achievement (2018)
	IDI organisation suitable for implementation of SP 2014-2018	Previous IDI organisation	Implement the new IDI Organisational Structure	New Organisation Implemented
	Progress Assessment: Achieved			
	IDI is now organized in four different departments: Admin, Capacity Development 1, Capacity Development 2 and the INTOSAI-Donor Secretariat. A Strategic Support Unit has been established and staffed. This has been implemented across all IDI administrative routines during 2017 and was finalized at end of year with the reorganization of the accounting system.			
	Source: IDI Board Minutes, Budget 2018-19, IDI organizational chart			

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2017	Targeted Achievement (2018)

	Enhanced IDI practices and procedures	IDI Gender Policy, Communication Policy and Code of Ethics, IDI Procurement Policy developed IDI Employee handbook and IDI Programme Handbook require updating No Certification Policy Internal processes are partly based on efficient IT system while others are based manual systems	1. Revise IDI Policies 2. Launch activities for implementation of the policies.	Enhanced IDI practices and procedures by implementation of new policies and regulations.
	Progress Assessment[80]: Limited progress			
	In 2017 IDI has reviewed its procurement policies and gender policies, but amendments are yet to be finalized.			
	Source: IDI Policies, IDI Intranet			

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2017	Targeted Achievement (2018)
	Improve the Efficiency of Internal Processes	Processes identified for improvement through computerization in 2016	Develop and implement improved internal processes	Improved administrative efficiency.
	Progress Assessment: On target			
	IDI has implemented a new computerized system for recording and submitting expense and travel claims. The new system has been successfully integrated with IDI's payroll and accounting systems.			
	Source: IDI Accounting and Payroll systems			

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2017	Targeted Achievement (2018)
	Mid -term review of implementation of IDI Strategic Plan 2014-2018		Developing ToR, selecting consultant and conducting review.	Completed review
	Progress Assessment: On target			
	Mid-term review completed and results will be used to inform the Strategic Planning Process in 2018.			
	Source: Mid-Term Review Report			

---

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

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2017	Targeted Achievement (2018)
	Develop new Strategic Plan	Current SP	Start planning the plan and getting Board input	New strategy beyond 2018
	Progress Assessment: On target			
	In 2017 the Strategic Support Unit started the work with to develop a new strategic plan, completing a workshop in the November 2017 Board meeting. The IDI Secretariat has received input from the Board on strategic priorities, agreed on a 5-year period for the next plan and drafted a "Plan the Plan" document.			
	Source: IDI Board Minutes, "Plan the Plan"			

Link to SP/OI	Indicator	Baseline (2016)	Milestones 2017	Targeted Achievement (2018)
IO 4. Strong Stakeholder Relations and partnerships				
	Active use of IDI Community Portal and explore use of social media	IDI Community Portal without provision for interaction and tracking data downloads.	IDI Community Portal launched IDI policy on Social Media	IDI Community Portal actively used by stakeholders to access information, support and interact on the communities of practice. IDI is active on social media
	IDI Contribution to knowledge sharing	IDI Newsletter and INTOSAI Donor Cooperation published quarterly in all four languages	IDI Focus published in Arabic, French and Spanish Newsletter of INTOSAI Donor Cooperation published quarterly in all four languages	Increased awareness of IDI and INTOSAI Donor Cooperation and contribution to knowledge sharing in INTOSAI.
	Progress Assessment: Some progress			
	The IDI has not developed a policy for social media, but has started to use Facebook as a means of communication in addition to the IDI YouTube Channel. IDI Focus and the Newsletter of the INTOSAI Donor Cooperation were published quarterly in all four languages during 2017.			
	Source: IDI Community Portal, IDI reports (PAR Appendix)			

APPENDIX TO PERFORMANCE AND ACCOUNTABILITY REPORT 2017