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ACRONYMS



ACRONYMS

AAP	Annual Audit Plan
ADA	Austrian Development Agency
AFROSAI-E	African Organisation of English speaking Supreme Audit Institutions
ALBF	Auditing Lending and Borrowing Frameworks
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASEANSAI	ASEAN Organisation of Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CA	Compliance Audit
CAS	INTOSAI Compliance Audit Subcommittee
CREFIAF	African Organisation of French Speaking Supreme Audit Institutions
CBC	INTOSAI Capacity Building Committee
DDG	Deputy Director General
DG	Director General
DFAT	Department of Foreign Affairs and Trade, Australia
EUROSAI	European Organisation of Supreme Audit Institutions
FA	Financial Audit
FAAS	INTOSAI Financial Audit and Accounting Subcommittee
FIPP	Forum for INTOSAI Professional Pronouncements
GAC	Global Affairs Canada
GCP	Global Call for Proposals
GIZ	German Corporation for International Cooperation
GPG	Global Public Goods
iCATS	ISSAI Compliance Assessment Tools
IBP	International Budget Partnership
ICS	INTOSAI Sub-Committee on Internal Control Standards
IDI	INTOSAI Development Initiative
IDS	INTOSAI-Donor Secretariat
IFAD	International Fund for Agricultural Development
IFPP	INTOSAI Framework of Professional Pronouncement
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organisation of Supreme Audit Institutions
KSC	INTOSAI Knowledge Sharing Committee
LMS	Learning Management System
MFA	Ministry of Foreign Affairs
MOOC	Massive Open Online Courses
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	Norwegian Agency for Development Cooperation
OBI	Open Budget Index
ODA	Official Development Assistance
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
PA	Performance Audit
PAR	IDI Performance and Accountability Report
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PDA	Public Debt Audit
PEFA	Public Expenditure and Financial Accountability
PESA	Professional Education for SAI Auditors
PSC	INTOSAI Professional Standards Committee
SAI	Supreme Audit Institution
SAI PMF	SAI Performance Measurement Framework
SDGs	Sustainable Development Goals
SECO	State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation
SPMR	Strategy, Performance Measurement and Reporting
SYL	SAI Young Leaders
ToR	Terms of Reference
UNCTAD	United Nations Conference on Trade and Development
UNDESA	United Nations Department of Economy and Social Affairs
UNDP	United Nations Development Programme
UNITAR	United Nations Institute for Training and Research
USAID	US Agency for International Development
WGFACML	INTOSAI Working Group on Fight Against Corruption and Money Laundering
WGPD	INTOSAI Working Group on Public Debt

1. FROM THE DIRECTOR GENERAL'S DESK



1. FROM THE DIRECTOR GENERAL'S DESK



Einar J. Gørrissen
Director General

I am delighted to hereby present the IDI 2018 Performance and Accountability Report. During the year the IDI has implemented a portfolio comprising 11 capacity development programmes as well as the continued hosting of the INTOSAI-Donor Secretariat. I am pleased that 2018 has been a record year in terms of the number of participating SAIs and SAI staff. However, most importantly, the key measure of our success lies in the results at the individual SAIs. Highlights in 2018 include the continued increase in the application of the SAI Performance Measurement Framework (SAI PMF). 50 SAIs now have completed a SAI PMF assessment. Feedback from the SAIs indicate that this is an invaluable tool for developing strategic plans and for identifying areas in need for capacity development. The SAI PMF is both a key component in ensuring credible SAIs

that lead by example and a tool for SAIs to monitor and identify opportunities for performance improvements. The success of the SAI PMF has also enabled us to launch the Strategy Performance Measurement and Reporting initiative, which will support SAIs in transforming the results of the assessments into tangible actions. It will do so by enhancing the whole strategic management cycle of participating SAIs, linking strategic and operational planning, performance measurement and reporting on performance.

The implementation of the International Standards of Supreme Audit Institutions (ISSAIs) and the professionalisation of SAIs and SAI auditors continues to be a key priority for the SAI community. The journey of an SAI to ISSAI compliance is a gradual process. It requires enhancing SAIs' institutional, professional staff and organisational capacities to comply with applicable ISSAIs and deliver high quality audits. During 2018 SAI level support has been provided to the SAIs of Bhutan and Tonga, and ISSAI implementation has been built into all our capacity development programmes. Preparations for the pilot on the Professional Education for SAI Auditors (PESA) initiative has also made strong progress. The PESA pilot will be delivered in English for 600 auditors in 2020. It will serve as an important contribution towards building a critical mass of professional SAI auditors going forward.

Our experience in IDI shows that SAI leadership is the most critical factor to ensure high performance of SAIs. Leadership continues to be integrated across the portfolio of IDI programmes and it is the focus of one of IDI's programmes, the SAI Young Leaders. I was very satisfied to see the graduation of the first batch of SAI Young Leaders in 2018. The feedback from SAIs and participants has been very positive. I have been impressed by the innovative change management projects these young leaders are implementing in their SAIs, and by their personal growth. It is pivotal that the SAIs continue supporting these young leaders and their change projects going forward. IDI will continue to monitor the implementation of their change initiatives going forward, and to support future generations of SAI leaders.

Independence constraints, as highlighted in the 2017 Global Stocktaking Report, continue to be a major risk for the credibility and effectiveness of SAIs. IDI has in 2018 continued providing support to a small group of SAIs in enhancing their independence. IDI has also provided global advocacy on the importance of SAI independence both within INTOSAI but also vis-à-vis other stakeholders. During 2018 IDI also took the unprecedented step of issuing a statement expressing its concerns about the independence of the SAI

of Chad. IDI remains committed to take a proactive approach to supporting SAIs in obtaining independence, and towards partnering with Development Partners and other stakeholders going forward.

IDI has hosted the INTOSAI-Donor Secretariat since 2010. Following the agreement of the INTOSAI-Donor Steering Committee and the IDI Board, work has also commenced in 2018 on integrating the INTOSAI-Donor Secretariat functions into IDI. This will ensure synergies and streamline governance arrangements.

Through a broad and consultative process, IDI also endorsed its new Strategic Plan for 2019-2023 in November 2018. The plan continues the IDI successful approach of working needs based and of providing sustainable support in a facilitatory manner through peer to peer support. Looking at more sustainability and performance, IDI also introduces a paradigm shift: IDI will move from time bound programmes to permanent work streams on professional, relevant, independent and well governed SAIs. Furthermore, it puts increased emphasis on gender equality in IDI's work. I am confident that our new Strategic Plan constitutes a real opportunity for enhancing the performance of IDI over the next 5 years.

Finally, I would like to take this opportunity to express my gratitude to our partners for the support in 2018 which has enabled the IDI to support SAIs in developing countries in enhancing their performance and capacity for the benefit of citizens. This includes the INTOSAI, the INTOSAI regions and SAIs that are providing exceptional levels of in-kind contributions and the increasing number of Development Partners providing financial support and institutional cooperation partners.

1.1 APPRECIATION FOR IDI'S PARTNERS

IDI would not be able to achieve its mission of supporting SAIs in developing countries to enhance their sustainability and performance without the support of its partners. Partners are involved in all aspects of IDI's work, and crucially provide the financial and in-kind resources that make all of IDI's efforts possible. IDI wishes to express its appreciation for the ongoing support of all its partners. IDI's key partners during 2018 were as follows:

Financial Partners

IDI is dependent on funding from the International Development Partners' community and SAIs to finance IDI's capacity development programmes. IDI's financial partners also contribute to holding IDI accountable by scrutinizing IDI's reports and funding evaluations to ensure IDI is spending its money effectively and communicating the results achieved. During 2018 IDI received and/or utilised core funding and earmarked funding from the following partners:

Core Funding Partners whose contributions support the delivery of our capacity development programmes as well as the running of IDI as an organisation



*Office of the Auditor General
of Norway*



REPUBLIC OF ESTONIA
MINISTRY OF FOREIGN AFFAIRS



Earmarked Funding Partners whose contributions support specific capacity development programmes



Government of Iceland



Ministry of Foreign Affairs, Hungary



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

State Secretariat for
Economic Affairs SECO

International SAI Community

IDI is the main implementing body of the International Organisation of Supreme Audit Institutions (INTOSAI) and works in close cooperation with other INTOSAI bodies like the General Secretariat, the Governing Board, the Policy, Finance and Administration Committee, the Capacity Building Committee, the Knowledge Sharing Committee and the Professional Standards Committee. In addition, IDI is cooperating with several working groups and Task Forces in INTOSAI. All the involvement from INTOSAI in IDI Capacity Development Programmes are done as in-kind contributions to the IDI and the SAI Community.

IDI is using subject matter experts from SAI in its efforts to strengthen the capacity of SAIs. These experts from numerous SAI in all regions are provided to IDI as in-kind contributions. This is a critical success factor for the success of the IDI programmes. SAIs are also contributing to the IDI programmes by hosting IDI events, printing of IDI products and seconding staff to IDI. In-kind support to IDI is recorded in each programme report in the Appendix to this report, as well as being summarised in section 4 of this PAR.

IDI is also working in close cooperation with the INTOSAI regional bodies to deliver programmes and joint initiatives to SAIs in each region.



Other Partners

IDI also partners with organisations beyond the INTOSAI and Development Partner communities. In particular during 2018, IDI's partnerships with the following organisations were an essential part of delivering on the IDI Strategic Plan

- **United Nations Department of Economic and Social Affairs (UNDESA):** Since 2016 IDI has built a strong partnership with UNDESA¹ for supporting SAIs in audits of Agenda 2030 and the Sustainable Development Goals.
- **International Budget Partnership (IBP):** During 2018, IBP supported IDI's SAIs Engaging with Stakeholders Programme, and IDI engaged with IBP's Audit Accountability Initiative.
- **Canadian Audit and Accountability Foundation (CAAF):** During 2018, CAAF supported IDI's SAI Young Leaders Programme, and the Auditing SDGs programme.

¹ Institutions for Sustainable Development Goals Branch, Division for Public Institutions and Digital Government

2. PERFORMANCE HIGHLIGHTS 2018



2. PERFORMANCE HIGHLIGHTS 2018

<p>SAI Environment and Outcomes² (as per 2017 – new data at this level is gathered every three years)</p> <ul style="list-style-type: none"> ✓ 44% of SAIs reached our benchmark on SAI Independence, based on data from 25 countries ✓ But worrying decline in SAIs that manage their budget without executive interference, from 59% in 2014 to 36% in 2017 ✓ Also, worrying decline in SAIs that publish at least 80% of their audit reports, from 48% to 39%, mainly reflecting independence challenges ✓ Most SAIs have a sound Code of Ethics but only 10% of our sample of countries fully implemented ✓ Increase in implementation of quality assurance systems from 7% to 18% of our sample of SAIs, but much still to be done ✓ Over half of sampled SAIs assessed their financial, compliance and performance audit standards against international standards, and over a third have broadly compliant standards and manuals ✓ Implementation of the ISSAIs in practice has risen for this sample, to 10% in financial audit, 14% in performance audit and 25% in compliance audit, but most SAIs have a long way to go on ISSAI implementation
<p>SAI-Level Results from IDI Programmes</p> <ul style="list-style-type: none"> ✓ New draft audit Acts submitted to Parliament in Somalia and Gabon ✓ 50 SAIs have now completed SAI PMF assessments, 10 have been published, and two SAIs have done repeat assessments ✓ 18 SAIs from Africa, Europe, the Pacific, the Caribbean and Asia have completed audits of the institutional framework for fighting corruption and submitted to the relevant authorities ✓ 40 SAIs from English speaking regions developed and approved stakeholder engagement strategies and action plans – 21 more SAIs are finalising these ✓ 15 SAIs in CREFIAF submitted draft stakeholder engagement strategies and action plans to IDI ✓ SAI-level support assisted SAI Bhutan to submit six pilot ISSAI-based audits to relevant authorities, and SAI Tonga to undertake ISSAI-based financial, compliance and performance audits ✓ 20 SAI Young Leaders in 16 SAIs supported to develop and implement change strategies that have impacted/will impact on SAI capacity and performance ✓ 40 SAIs completed audits of national preparedness for implementation of the SDGs ✓ 11 SAIs and one sub national audit office completed audits of national preparedness for implementation of SDG5: gender equality and empowerment of women and girls ✓ 7 SAIs in AFROSAI-E had previously been supported in undertaking financial audits of Externally Aided projects in Agriculture and Food Security: a 2018 independent review concluded these were compliant with the ISSAIs ✓ Long-term holistic support to SAI Somalia generating results including on conduct of financial and compliance audits ✓ In challenging circumstances, IDI continues to provide life-line support to SAI South Sudan, yielding two performance audit reports drafted ✓ Status and needs reports completed for three SAIs in fragile situations, and underway in four more
<p>IDI Outreach</p> <ul style="list-style-type: none"> ✓ Support provided to 153 unique SAIs across all INTOSAI regions ✓ Support to 121 unique SAIs in developing countries and 32 SAIs in fragile states ✓ Organisational capacity support provided to 310 SAI teams/SAIs

² 2017 figures from IDI Results Framework. All figures for SAIs in developing countries.

<ul style="list-style-type: none"> ✓ IDI programmes benefited 1,492 unique SAI staff members ✓ 243 Resource Persons used in IDI programmes ✓ 42% female participation rate in IDI programmes (868 male and 624 female) ✓ 82% programmes delivered in multiple languages
<p>Effective SAI Capacity Development Programmes</p> <ul style="list-style-type: none"> ✓ 11 IDI Programmes being delivered at the SAI, INTOSAI regional and sub-regional and global level ✓ Hosted Secretariat for the INTOSAI-Donor Cooperation ✓ 91% of IDI programmes delivered as per service delivery model ✓ SAI Strategy, Performance Management and Reporting programme commenced pilot phase in PASAI and CAROSAI for 18 SAIs ✓ Support to ISSAI-based financial audit development in 8 South East Asian countries launched ✓ Strategic framework for Professional Education for SAI Auditors (PESA) pilot developed, along with syllabus, including syllabus objectives and syllabus details ✓ Strategic bilateral support started for nine SAIs in challenged and fragile situations through a new Accelerated Peer Partnership programme (PAP-APP) ✓ Positive evaluation of IDI's programme on the Audit of Sovereign Borrowing and Lending Frameworks with some suggested areas for improvements
<p>Global Public Goods Used by stakeholders</p> <p>Finalised GPGs Published (following IDI's Protocol for Ensuring Quality):</p> <ul style="list-style-type: none"> ✓ Financial Audit iCAT ✓ Financial Audit ISSAI Implementation Handbook <p>Draft GPGs published for Public Exposure:</p> <ul style="list-style-type: none"> ✓ ISSAI Implementation Handbook (Financial audit) ✓ Guidance on Auditing Preparedness for Implementation of the SDGs ✓ Guidance on Audit of Public Debt Management <p>12 further GPGs under development</p>
<p>Stronger Regional Bodies, Networks and Communities</p> <ul style="list-style-type: none"> ✓ Cooperation with INTOSAI regions in all IDI programmes supports strengthening of these regions ✓ INTOSAI-Regions Coordination Platform & IDI-Regions Meetings held in Oslo, Norway, June 2018 which focused on ISSAI implementation, capacity development efforts, the strategic development plan for the INTOSAI Framework for Professional Pronouncement, professional education for SAI auditors, and capacity and funding of INTOSAI regions. ✓ Support to ARABOSAI, CAROSAI and CREFIAF in their regional strategic planning processes ✓ Partnership with AFROSAI-E and CREFIAF for PAP-APP provides opportunity for mutual learning to enhance IDI and these regions as providers of capacity development support
<p>Scaled-up and More Effective Support to SAIs</p> <ul style="list-style-type: none"> ✓ At least USD 60 million in support provided to SAIs ✓ 50% of developing countries have donor coordination groups for SAI support (2017) ✓ Support for SAIs in fragile states under GCP2 tier 2 mobilised ✓ Increased applications from SAIs for capacity development support under GCP tier 1 ✓ Agreement to integrate the INTOSAI-Donor Secretariat into IDI, to enhance synergies
<p>Global Advocacy and Influence</p> <ul style="list-style-type: none"> ✓ IDI Communications and Advocacy Strategy developed ✓ Expanded IDI presence on social media, now including Twitter
<p>Strategic Partners (not covered above)</p> <ul style="list-style-type: none"> ✓ Strategic partnerships with all INTOSAI Committees and many Sub-Committees and Working Groups

<ul style="list-style-type: none"> ✓ Discussing and developing new Strategic Partnerships with International Budget Partnership (IBP) and Canadian Audit and Accountability Foundation (CAAF)
<p>IDI Development</p> <ul style="list-style-type: none"> ✓ IDI Strategic Plan 2019-23 published following participatory process and extensive stakeholder consultation ✓ IDI staffing increased from 26.8 in February to 33 full time equivalents in December (with two more starting early 2019) ✓ Vacancy rate down from 24% in February³ to 7% in December ✓ New remuneration policy approved to further enhance recruitment and retention ✓ Code of ethics updated and approved ✓ Invoicing and payments systems digitalised ✓ New in-year programme monitoring system implemented
<p>Resourcing of the IDI</p> <ul style="list-style-type: none"> ✓ 75 million NOK in total expenditure ✓ 67 million NOK in new funding ✓ Balance of donor funds held in advance reduced from 17.5 million to 9.8 million NOK ✓ New funding received in 2018 from SECO Switzerland, MFA Iceland, MFA Estonia, Austrian Development Agency and SAI Estonia ✓ In-kind contributions from 78 SAIs, 4 INTOSAI Regional Bodies (AFROSAI-E, CAROSAI, CREFIAF, PASAI), and 9 other partners

³ IDI monitoring of vacancy rates began February 2018 in response to concerns over number of vacant positions

3. IDI PORTFOLIO TO IMPROVE GLOBAL SAI PERFORMANCE

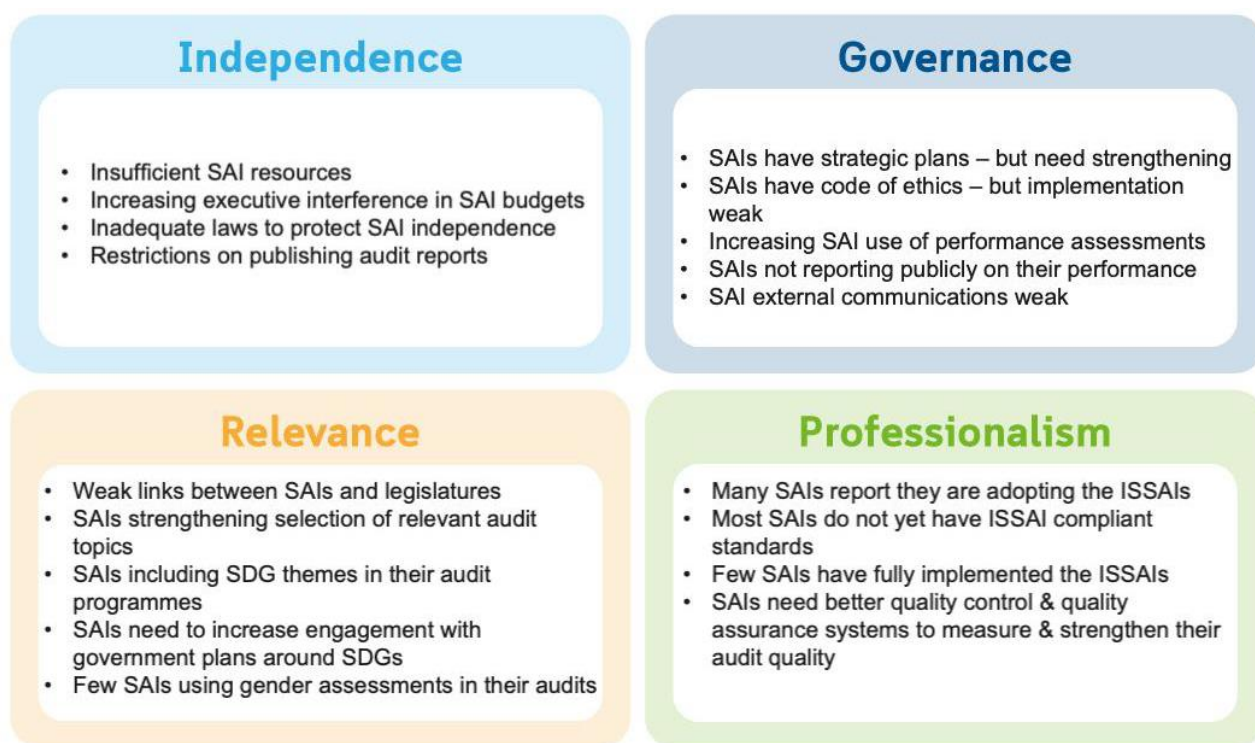


3. IDI PORTFOLIO TO IMPROVE GLOBAL SAI PERFORMANCE

3.1 GLOBAL SAI PERFORMANCE AS AT 2017

IDI produces a Global Stocktaking Report every third year, which helps measure and monitor the global performance of SAIs. Findings from the last report, produced in 2017, were included extensively in IDI's 2017 PAR. New data on global SAI performance will next be produced in 2020. To put IDI's 2018 results into the perspective of global SAI performance, a short summary from the 2017 stocktaking is included.

SAIs across the globe face many challenges in strengthening their capacities and performance to deliver value and benefits for citizens. SAIs often operate in constrained environments where basic systems of transparency and accountability are lacking. In some cases, SAIs must also deal with legislatures that do not fully support and use their work. The following diagram summarises the global state of SAI capacity and performance. Developing country SAIs generally lag behind, while least developed countries – including many fragile states – are significantly behind in most areas.



Source: Based on the IDI Global SAI Stocktaking Report 2017

3.2 IDI PORTFOLIO TO STRENGTHEN GLOBAL SAI PERFORMANCE AND CAPACITIES

In 2018, IDI's portfolio consisted of 11 programmes and three other initiatives. The genesis of each one can be traced to SAI needs reflected in the IDI 2014-18 Strategic Plan, earlier plans, the INTOSAI Strategic Plan 2017-22, and IDI Board decisions. However, the portfolio is best considered in terms of the contribution it makes to enhancing SAI performance and capacities, thereby addressing key findings of the

2017 Global SAI Stocktaking. As such, the IDI portfolio is a holistic and coherent response to the capacity development needs of SAIs in developing countries, and the need to strengthen the global provision of support to SAIs.

IDI Programme & Other Initiatives	Contribution to SAI Performance & Capacities	Key Global Stocktaking Findings Addressed
Programmes		
1. SAI Independence	<ul style="list-style-type: none"> Stronger SAI independence 	<ul style="list-style-type: none"> Insufficient SAI resources Executive interference in SAI budgets Inadequate laws to protect SAI independence Restrictions on publishing audit reports
2. SAI PMF	<ul style="list-style-type: none"> Objective measures of SAI performance as basis for strategic planning and reporting 	<ul style="list-style-type: none"> SAI use of performance assessments
3. SAI Strategy, Performance Measurement and Reporting	<ul style="list-style-type: none"> Stronger SAI strategies, performance measurement and reporting 	<ul style="list-style-type: none"> SAIs have strategic plans – but need strengthening SAIs not reporting publicly on their performance
4. SAIs Fighting Corruption	<ul style="list-style-type: none"> Stronger SAI code of ethics & enhanced integrity systems Enhanced SAI capacity to deliver relevant, ISSAI-based audits Enhanced SAI capacity to contribute to national fight against corruption 	<ul style="list-style-type: none"> SAIs have code of ethics – but implementation weak SAI selection of relevant audit topics Few SAIs have fully implemented the ISSAIs
5. SAIs Engaging with Stakeholders	<ul style="list-style-type: none"> Enhanced SAI capacity to communicate and engage effectively with stakeholders 	<ul style="list-style-type: none"> SAI external communication weak Weak links between SAIs and legislatures
6. ISSAI Implementation Initiative	<ul style="list-style-type: none"> Enhanced SAI audit standards Enhanced SAI capacity to deliver relevant, ISSAI-based audits Professional development of SAI staff Enhanced SAI quality assurance functions 	<ul style="list-style-type: none"> Most SAIs do not yet have ISSAI compliant standards Few SAIs have fully implemented the ISSAIs SAIs need better quality control & quality assurance systems to measure and strengthen their audit quality
7. SAI Young Leaders	<ul style="list-style-type: none"> Changed SAI Young Leaders who contribute to positive change in SAIs 	<ul style="list-style-type: none"> SAI leadership a crucial factor in all capacity development SAI leadership crucial in communicating effectively with stakeholders

IDI Programme & Other Initiatives	Contribution to SAI Performance & Capacities	Key Global Stocktaking Findings Addressed
8. Auditing SDGs	<ul style="list-style-type: none"> Enhanced SAI capacity to deliver relevant, ISSAI-based audits Enhanced SAI engagement around the Sustainable Development Goals 	<ul style="list-style-type: none"> SAI selection of relevant audit topics SAIs need to increase engagement with government plans around SDGs Few SAIs have fully implemented the ISSAIs
9. Auditing Externally Aided projects in Agriculture and Food Security	<ul style="list-style-type: none"> Enhanced SAI capacity to deliver relevant, ISSAI-based audits 	<ul style="list-style-type: none"> Most SAIs do not yet have ISSAI compliant standards Few SAIs have fully implemented the ISSAIs
10. Enhancing eLearning capacity	<ul style="list-style-type: none"> Enhanced SAI/regional capacity for cost effective professional development Enhanced capacity of the INTOSAI community to contribute to SAI capacity development 	<ul style="list-style-type: none"> eLearning approaches contribute to effectiveness of SAI capacity development
11. Bilateral Support	<ul style="list-style-type: none"> Holistic support tailored to the needs of individual SAIs in fragile and challenging situations 	<ul style="list-style-type: none"> SAIs in fragile and challenging situations lag behind other SAIs in all areas of capacity and performance
Other Initiatives		
12. INTOSAI-Donor Secretariat	<ul style="list-style-type: none"> Scale-up and enhance effectiveness of all support to SAIs 	<ul style="list-style-type: none"> Weaknesses persist in ensuring support is SAI-led, aligned with SAI strategic plans, and effectively coordinated
13. Support for INTOSAI Regions, Networks and Communities	<ul style="list-style-type: none"> Enhanced capacity of the INTOSAI community to contribute to SAI capacity development 	<ul style="list-style-type: none"> INTOSAI regions play a key role in supporting their member SAIs in developing countries INTOSAI networks and communities (of experts, facilitators) are heavily used for SAI capacity development and peer to peer support
14. Programme 360	<ul style="list-style-type: none"> Improve support to SAIs through continual learning 	<ul style="list-style-type: none"> Assess achievements of programme outcomes and results with a view to more effective support provided to SAIs

4. IDI PERFORMANCE 2018



4. IDI PERFORMANCE 2018

4.1 SAI-LEVEL RESULTS FROM IDI PORTFOLIO

4.1.1 GLOBAL OUTREACH TO SAIS

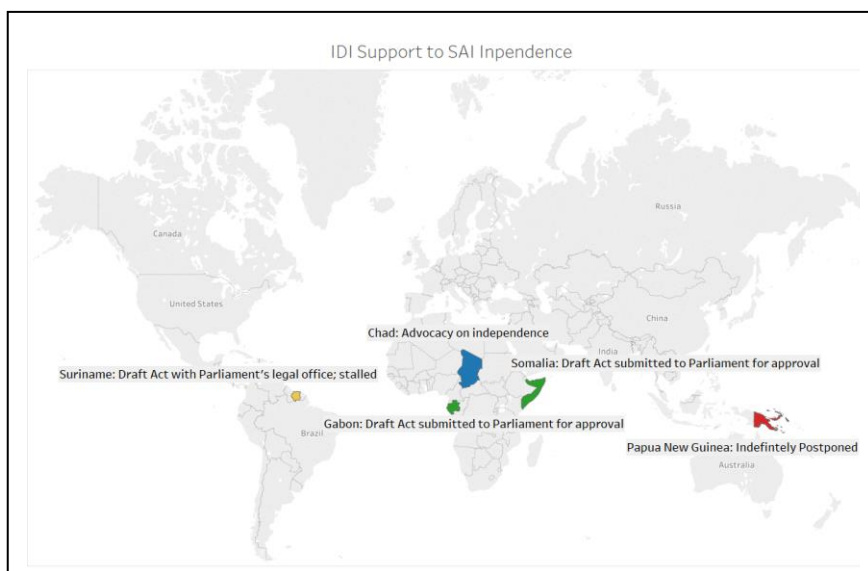
Overall, IDI continues to work with the vast majority of developing country SAIs, in all regions and delivered most programmes in multiple languages. IDI has scaled-up its support for strategic development to SAIs in fragile situations. Nine SAIs were selected for support through the Global Call for Proposals. IDI is delivering this support through the PAP-APP programme, in partnership with AFROSAI-E and CREFIAF.

Performance Dashboard – IDI Outreach 2018			
	Target	Achieved	
No. unique SAIs in developing countries	105	121	😊
No. unique SAIs in Fragile Situations	25	32	😊
No. SAI teams supported	288	310	😊
Regional coverage	All	All	😊
Multi lingual programmes	60%	82%	😊

4.1.2 SAI RESULTS FROM IDI PROGRAMMES

In 2018, over 120 SAIs in developing countries strengthened their performance and capacities through participation in IDI programmes. SAI participation and results from each IDI programme⁴ are as follows.

SAI Independence: In 2018, IDI supported the SAI's of Gabon and Somalia⁵ in implementing their strategies for SAI Independence. Both now have draft acts submitted to Parliament for tabling, which are supported by stakeholders. However, efforts towards a new audit act in Suriname remain stalled, and IDI's support to SAI Papua New Guinea is indefinitely postponed. IDI also undertook some rapid response advocacy to formally raise concerns regarding SAI independence in Chad.

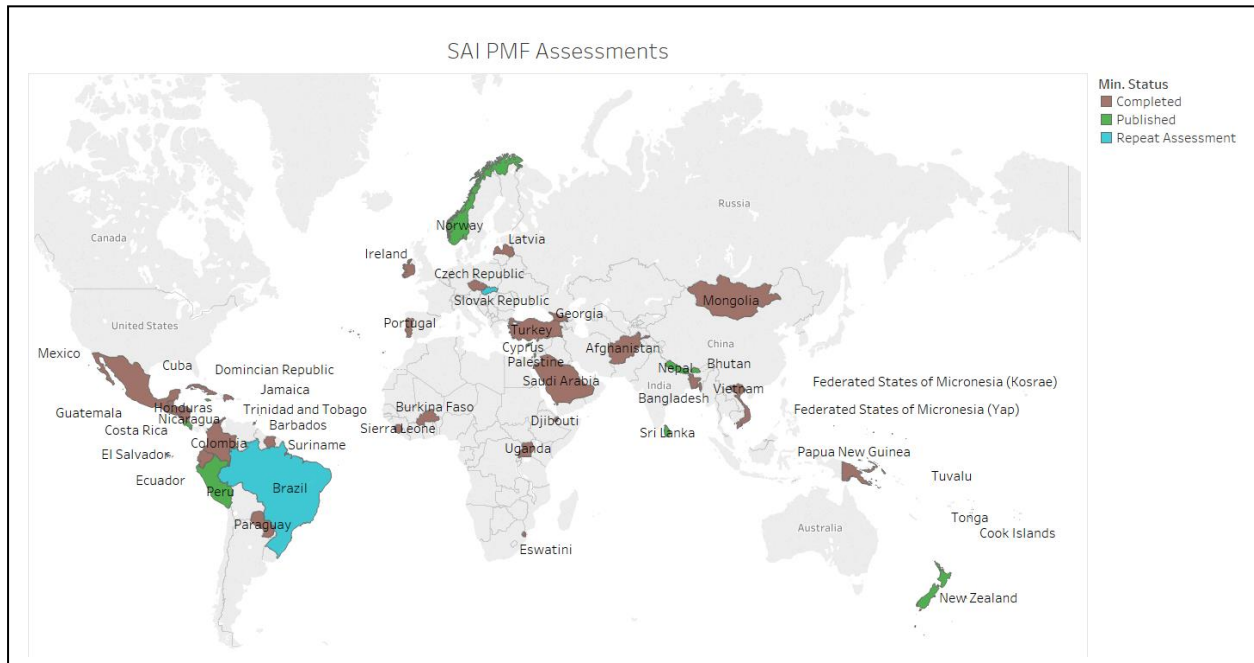


SAI Independence	Target	Result
Number of developing country SAIs supported to strengthen independence in 2018	3	2

⁴ The Enhancing e-Learning programme, as well as the INTOSAI-Donor Cooperation, are not reported in this section as they are not focussed directly on achievement of results in individual SAIs. Rather, they focus on the regional and global architecture for SAI capacity development.

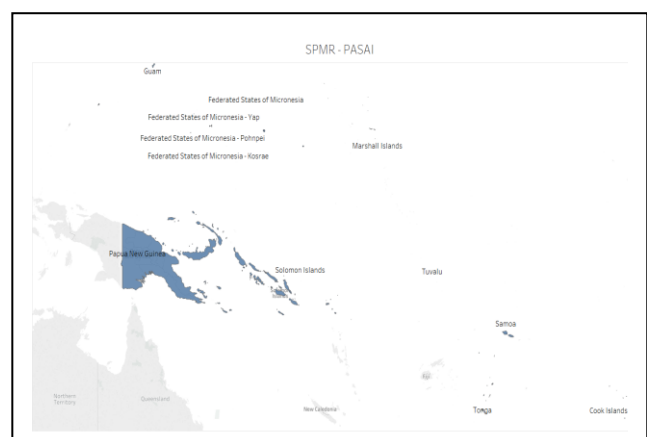
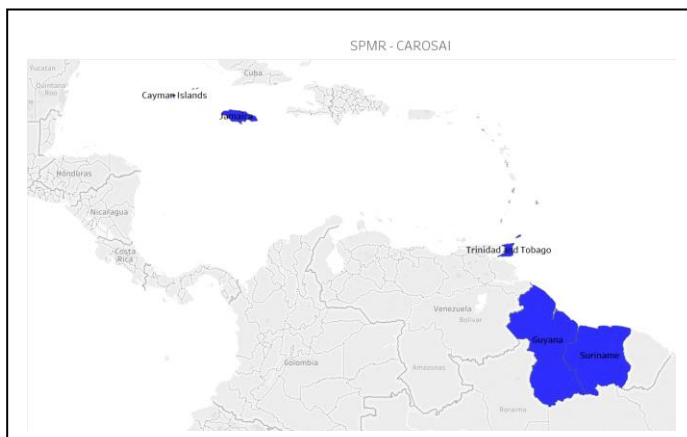
⁵ Under IDI's bilateral support programme.

SAI PMF Implementation: During 2018, IDI directly supported 22 SAIs in their SAI PMF assessments, through a combination of conducting independent reviews, and supporting the planning and delivery of assessments. In addition, IDI’s SAI PMF training reached out to many more SAIs. To date, 50 SAIs have completed SAI PMF assessments, 10 have been published, and two SAIs have done repeat assessments.



SAI PMF Implementation	Target	Result
Number of SAI PMF assessments supported in 2018	15	22

SAI Strategy, Performance Measurement and Reporting: In 2018, IDI commenced pilots in CAROSAI (6 SAIs⁶) and PASAI (12 SAIs⁷). In both regions, participating SAIs already had a completed SAI PMF assessment as the basis for their engagement. In CAROSAI, initially IDI is supporting development of SAI operational plans, as the participating SAIs have strategic plans in place. In PASAI, IDI is supporting



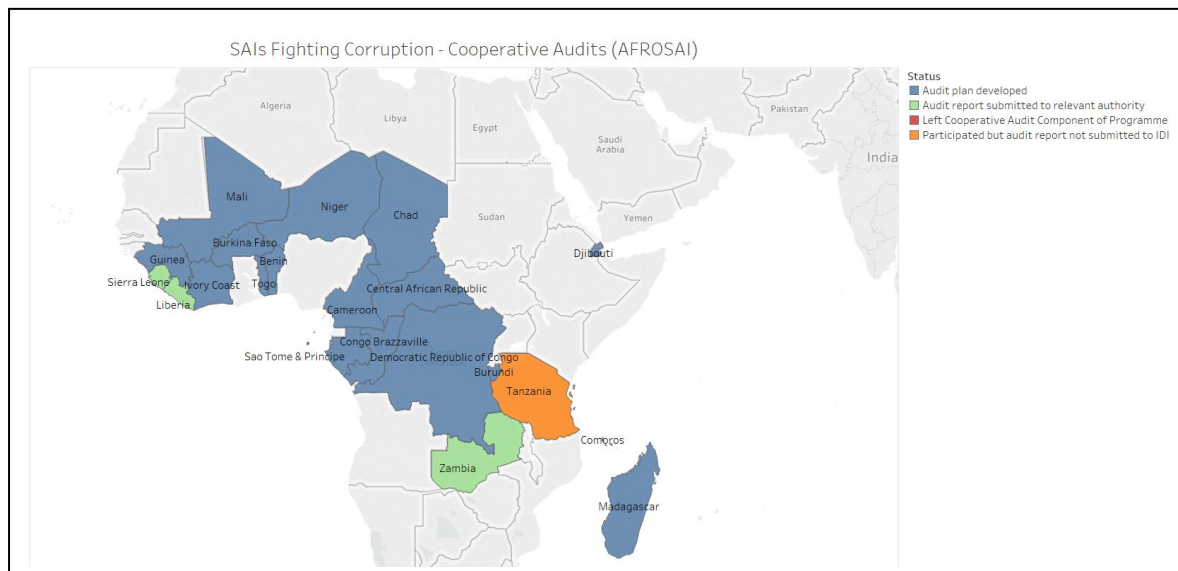
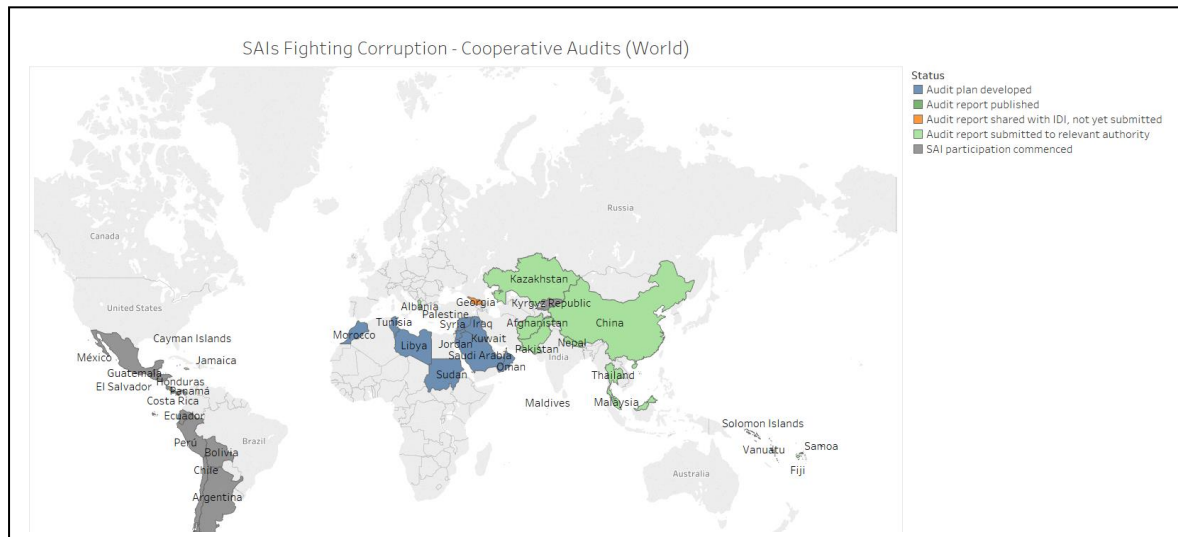
⁶ Includes 2 SAIs from developed countries

⁷ Includes 1 SAI from a developed country

development or strengthening of strategic and operational plans. SAIs from ARABOSAI, AFROSAI-E, ASOSAI, CREFIAF, EUROSAI and OLACEFS will join in 2019.

SAI Strategy, Performance Measurement and Reporting	Target	Result
Number of developing country SAIs commencing the programme in 2018	10	15 ⁸

SAIs Fighting Corruption: In 2018, IDI supported SAIs across INTOSAI regions in undertaking audits of the Institutional Framework for Fighting Corruption. 18 participating SAIs from AFROSAI-E, ASOSAI, CAROSAI, EUROSAI and PASAI have submitted their audit reports to the relevant authorities. The programme started in ARABOSAI and CREFIAF during 2018, and SAIs from these regions have prepared their audit plans, for audits to be conducted in 2019. In OLACEFS, the 11 SAIs have just commenced the programme.

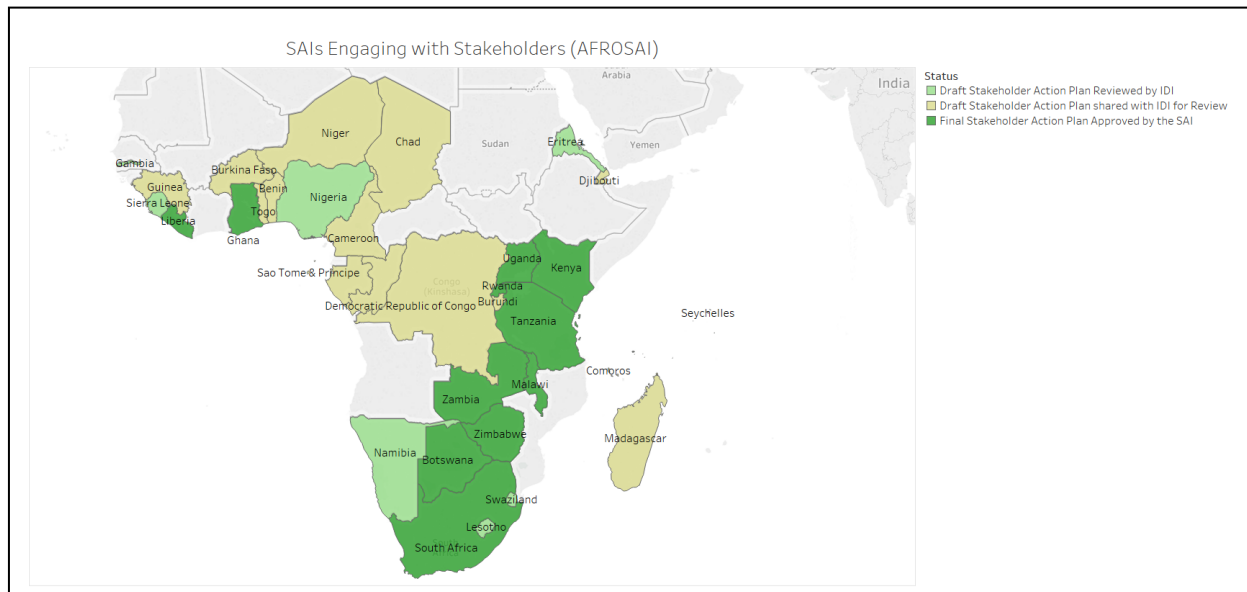
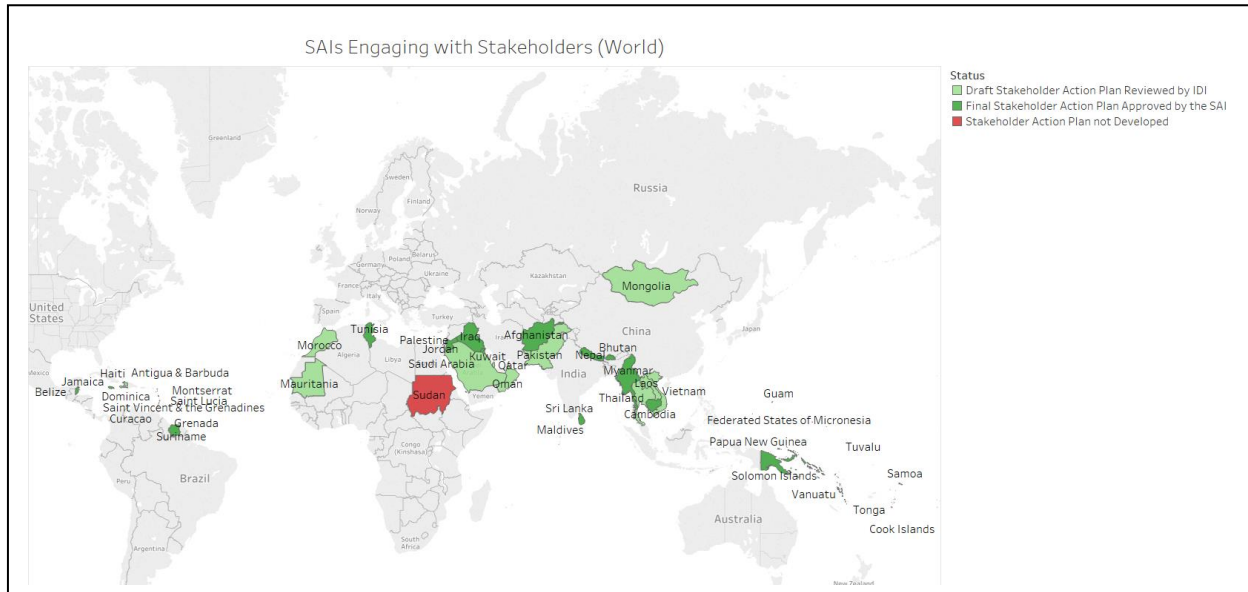


SAIs Fighting Corruption	Target	Result
Number of developing country SAIs supported in audit of institutional framework for fighting corruption	45	43 ⁹

⁸ 18 SAIs participate, of which 15 are from developing countries

⁹ 47 SAIs were supported, including 4 SAIs in developed countries (Cayman Islands, Chile, Oman, and Saudi Arabia)

SAIs Engaging with Stakeholders: In 2018, IDI supported SAIs from across the world to develop strategies and action plans to strengthen their stakeholder engagement. Overall, 40 SAIs have completed and approved their action plans and moved into implementation. A further 21 SAIs have had their action plans reviewed as part of the programme and are now expected to finalise these. 15 SAIs in CREFIAP have recently submitted draft action plans to IDI; these will be reviewed at a workshop in early 2019. IDI will commence SAI-level support for implementation to a selection of SAIs in 2019.



SAIs Engaging with Stakeholders	Target	Result
Number of developing country SAIs supported in developing stakeholder engagement strategies	70	76 ¹⁰

¹⁰ 77 SAIs were supported, of which one was from a developed country/territory (Guam).

ISSAI Implementation Initiative (3i): In 2018 IDI continued its SAI-level support pilot for ISSAI implementation. In Bhutan, six pilot audits were submitted to relevant authorities and two performance audit reports were published. In Tonga, ISSAI-based cooperative audits are in progress covering financial, compliance and performance audit. In Belize, IDI undertook a quality assurance review of the SAI’s compliance audit function and the report was issued. IDI also began a programme to support eight SAIs in ASEANSAI (South East Asia) to conduct ISSAI-based financial audit. The audits are expected to be completed in 2019.



IDI also began work focused on strengthening quality assurance functions. Nine SAIs in PASAI benefitted from training a pool of QA reviewers. IDI’s support to SAIs to establish quality assurance functions was merged with IDI’s SAI level ISSAI Implementation Support. The effort has been put on hold pending settlement of fundamental issues on ISSAI implementation and compliance.

In addition, ISSAI implementation is now a core feature of many IDI programmes. IDI supported ISSAI-based Cooperative audits under the Auditing the SDGs programme, and the SAI’s Fighting Corruption programme. These are reported under the respective programmes.

ISSAI Implementation Initiative	Target	Result
Number of developing country SAIs supported in ISSAI-based Cooperative Audits ¹¹	12	8
Number of developing country SAIs provided SAI-level support for ISSAI implementation	2	2
Number of developing country SAIs supported in establishing quality assurance functions	3	0

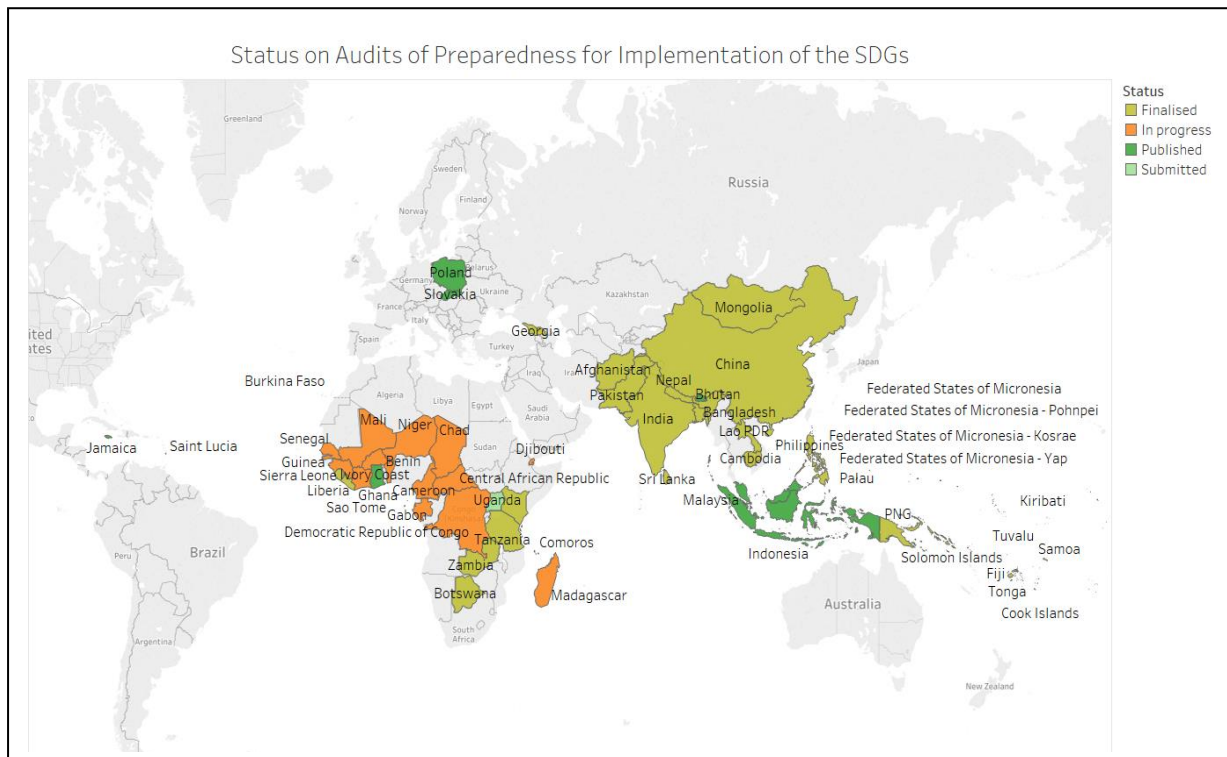
¹¹ Excluding those reported under other programmes and under SAI-level support for ISSAI implementation

SAI Young Leaders: Through this programme, IDI assisted 20 SAI Young Leaders in 16 SAIs to grow as leaders and develop and implement change strategies that have impacted/will impact on SAI capacity and performance. Many of the proposals are innovative and future oriented. The topics they cover range from ISSAI Implementation strategies, communication strategies, digital solutions using data analytics, value chain reporting, strengthening follow up mechanisms etc.



SAI Young Leaders	Target	Result
Number of SAIs supported in developing & implementing change strategy projects	15	16 ¹²

Auditing the Sustainable Development Goals: IDI advocated for the role of SAIs in implementation of Agenda 2030 and supported SAIs in auditing national preparedness for implementation of the SDGs. Across English speaking regions, IDI supported 40 SAIs, all of which finalised their audit reports, with several already published. 16 SAIs in CREFIAF started the programme in 2018 and are currently undertaking their audits.



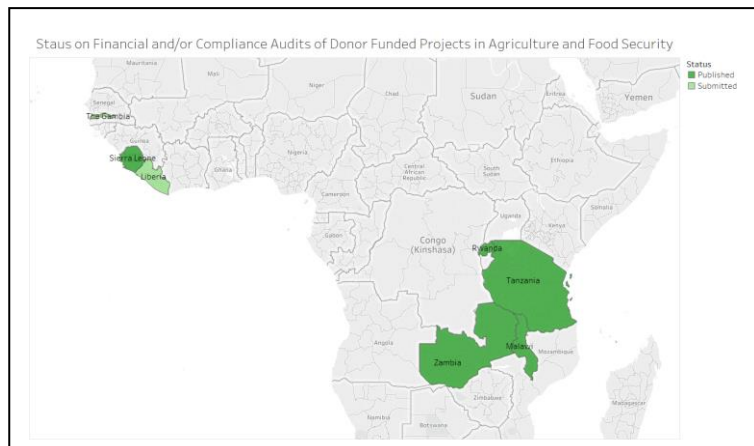
¹² Includes the following SAIs in developed countries: Estonia, Finland, Malta

In OLACEFS, the SAIs have focused their work on preparedness for implementation of SDG5: achieving gender equality. 11 SAIs from OLACEFS¹³ and one sub national audit office of Bogota completed their audits reports during 2018.



Auditing Sustainable Development Goals	Target	Result
Number of developing country SAIs supported in ISSAI based performance audits of preparedness for implementation of SDGs (including focused on SDG5)	55	69 ¹⁴

Auditing Externally Aided projects in Agriculture and Food Security: In 2018, IDI completed this IFAD-funded programme. All seven participating SAIs had their completed audits quality reviewed by IDI. Five SAIs published their audits, the remaining two submitted the audit reports to the relevant authorities.



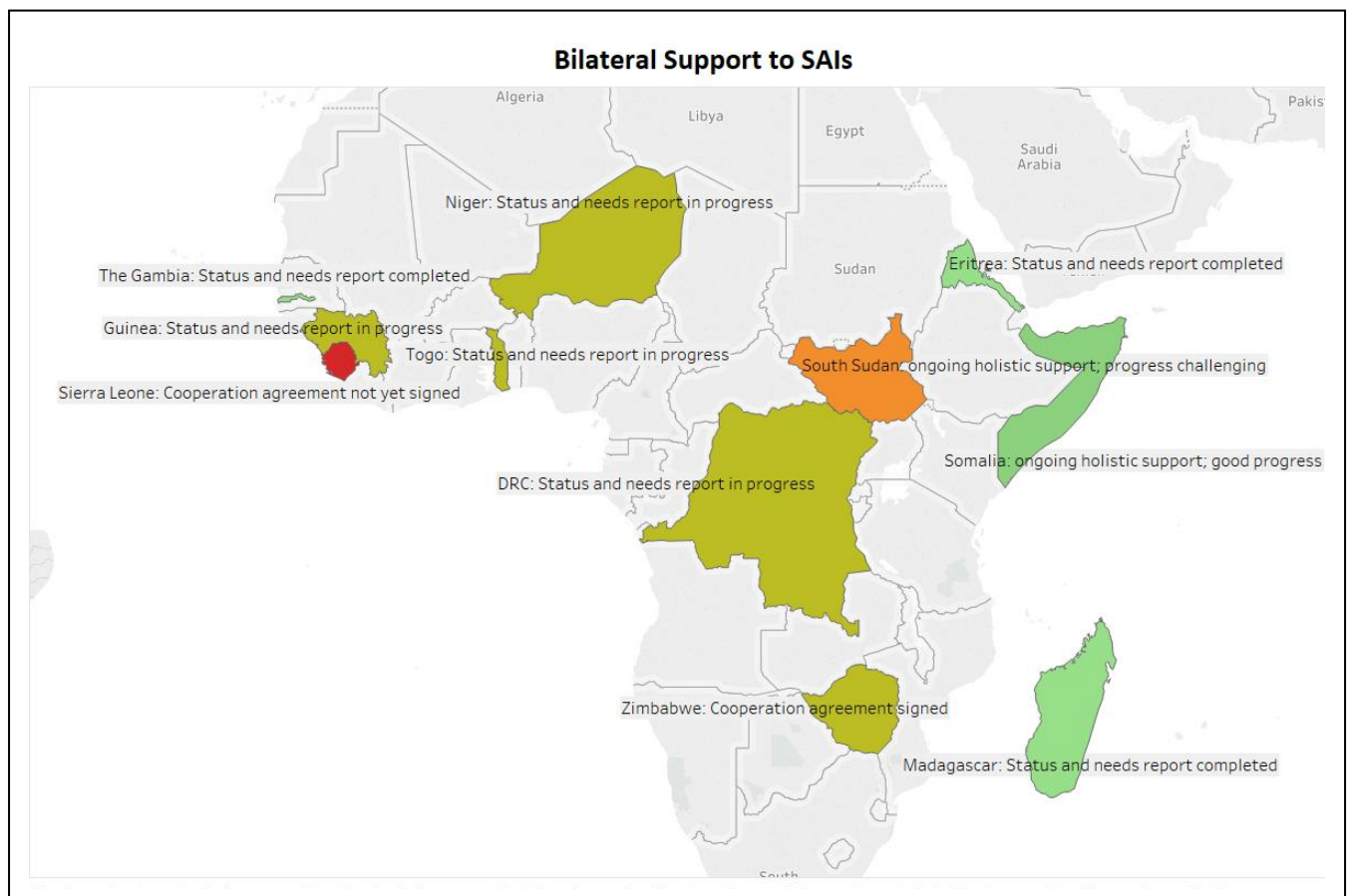
Auditing Externally Aided projects in Agriculture and Food Security	Target	Result
Number of developing country SAIs supported in conducting cooperative financial and/or compliance audits of IFAD financed projects in agriculture and food security sector	7	7

¹³ SAI Spain also participated in this component.

¹⁴ 73 SAIs supported in total, including four from developed countries (Chile, Poland, Slovakia, Spain). In addition the sub-national Audit Office of Bogota also participated.

Bilateral Support Programme: In 2018, IDI scaled-up its bilateral support to SAIs in challenging environments. A programme to provide initial strategic support to nine SAIs identified through the INTOSAI-Donor Cooperation Global Call for Proposals was launched. This became the Accelerated Peer Partnership programme (PAP-APP). During 2018, IDI, together with AFROSAI-E and CREFIAF, entered into strategic partnerships with eight of the nine SAIs and supported them to develop or finalise status and needs assessment reports. IDI will continue to support all nine SAIs at a strategic level in 2019, and will explore providing deeper support to some of these SAIs based on needs and resources.

IDI also continued to provide long term, holistic support to the SAIs of Somalia and South Sudan. In Somalia, good progress continues to be made, focussing on financial and compliance audits and strengthening internal governance. In addition, a new draft Audit Act has been prepared and submitted to Parliament for approval. In South Sudan, ongoing civil war and security challenges continue to hamper progress, but the SAI managed to draft two performance audit reports and continue to strengthen its internal planning systems.



Bilateral Support Programme	Target	Result
Number of SAIs in fragile and challenging situations provided holistic bilateral support	2	2
Number of GCP Tier 2 SAIs from fragile and challenging situations provided strategic development support	3	9

4.1.3 CAPTURING SUCCESSES FROM COMPLETED IDI PROGRAMMES

IDI programmes are designed to support SAIs in developing their professional, organisational and institutional capacity, so they may strengthen their performance and make a difference to the lives of citizens. IDI programmes are generally completed following the capacity development phase. IDI holds discussions on lessons learned for all its initiatives to see how SAI performance has changed, how sustainable this is, and what impact the SAIs are having as a result of their programme participation. This section illustrates successes from recently completed IDI programmes.

Working together to improve debt management practices

Improving debt management practices in countries by strengthening oversight on lending and borrowing frameworks – this was one of the results IDI wanted to achieve with its global programme called “Audit of Lending and Borrowing Frameworks (ALBF)”.

The story of the SAI of the Philippines, the Commission on Audit (COA), exemplifies how IDI’s work was able to contribute to achieving positive results in this area. “Our participation in the IDI programme helped pave the way for the restructuring of our office, and now we have a dedicated public debt management audit division whose main duty is to audit public debt and public debt management”, says Cora Lea Dela Cruz, a Director at the COA, and a mentor in this IDI programme.

Read more about this success story and how IDI contributed to it: <http://www.idi.no/en/about-idi/success-story/albf-philippines>

SAI Bhutan implements ISSAIs 2016 - 2018



“Adoption of ISSAIs as authoritative standards was initially seen as a major challenge with limited resources at its disposal. The officials working in SAI Bhutan now feel a sense of pride of what has been achieved thus far from our concerted efforts and investments in ISSAI implementation.

As a first mover towards ISSAI compliant audits, we remain highly optimistic of contributing substantially to improving the quality of the public sector audit”.

- **Dasho Tshering Kezang, Auditor General of Bhutan.**

INSTITUTIONAL DEVELOPMENT



Audit Act of Bhutan 2006 amended in 2018 further strengthening SAI mandate to conduct CA, FA, and PA (Amended Audit Act available on <http://www.bhutanaudit.gov.bt/audit-cnt/about-us/Audit-Act-of-Bhutan-2018.pdf>.)

ORGANISATIONAL DEVELOPMENT



Auditing Standards

SAI adopted ISSAIs as authoritative auditing standards through AG’s Executive Order.



Audit Methodology

SAI Bhutan has revised its FA, CA, and PA manuals as per ISSAIs.



Audit Practice

- Separate CA function.
- 6 pilot audits using ISSAI based audit methodology of SAI Bhutan (2 each for CA, FA, and PA). Reports issued, and 2 PA reports tabled in Parliament & published.
- SAI initiated 638 audits using its revised draft ISSAI audit methodology for FA, CA, and PA in its annual audit plan 2017-18.



QA Function

- 6 pilot audits QA reviewed, and reports issued. 5 out of 6 audits ISSAI compliant.
- Strengthened QA function – QA policy, separate QA function.
- SAI QA Guidelines drafted & being piloted.

Engaging with stakeholders

- IDI facilitated meetings with 11 key stakeholders. SAI leadership engaged with 290 different stakeholders across the country ranging from the apex Parliament to the grassroots level (*local government*) to create awareness on ISSAI implementation.
- SAI website has a dedicated section on ISSAI implementation initiative (<http://www.bhutanaudit.gov.bt/issai/>)



PROFESSIONAL DEVELOPMENT



- 60 auditors trained by IDI on ISSAI audit methodology (20 each in FA, CA, and PA) including audit supervisors.
- 146 auditors trained by IDI trained mentors and auditors.
- SAI Bhutan has a pool of 206 ISSAI trained auditors.
- 9 IDI trained QA reviewers.

Sustainability of ISSAI audit practice – the present and the future

- 80 SAI management and SAI staff discussed and agreed on lessons learned.
- SAI trained 23 auditors of local auditing firms on ISSAI based FA.
- 33 Internal Auditors from Ministries, Districts & Municipalities oriented on ISSAI based audits.
- SAI trained further 16 QA reviewers and conducted QA review of 5 financial audits.
- ISSAI trained auditor reviewed financial audit files to check the consistency of audit documentation across audit engagements as per ISSAI audit methodology.
- SAI introduced peer coaches to support ISSAI based audit.
- SAI introduced ISSAI audit refresher courses and is an annual event.
- Mandatory requirement for new recruits to undergo orientation on ISSAI based audits.
- Published SAI annual audit plan reflects ISSAIs as auditing standards for FA, CA, and PA
- ISSAI trained FA mentor engaged by ADB as resource person in its training programme in 2018.
- SAI engaged with other providers of support (*signed MoU with SAI UAE in 2018*).
- SAI prepared sustainability plan for ISSAI implementation.



4.2 IDI-LEVEL RESULTS FROM IDI PORTFOLIO

The IDI Strategic Plan 2014-18 identifies four IDI outcomes through which IDI supports SAIs to strengthen their performance and capacity, both directly and through strengthening the foundations on which capacity development support is delivered. These are as follows:

- IDI Outcome 1: Effective SAI Capacity Development Programmes
- IDI Outcome 2: Global Public Goods Used by Stakeholders
- IDI Outcome 3: Stronger Regional Bodies, Networks and Communities
- IDI Outcome 4: Scaled-up and More Effective Support to SAIs

IDI results against these four outcomes are summarised in the following sections.








4.2.1 IDI OUTCOME 1: EFFECTIVE SAI CAPACITY DEVELOPMENT PROGRAMMES

IDI's Operational Plan 2018-19 set six key targets for IDI's portfolio of capacity development programmes and other initiatives, as shown.

On the majority of programmes, the IDI service model was followed as far as appropriate, and expected IDI outcomes were delivered. Programmes were largely delivered to the revised budget, though there were small cost overruns on two programmes. One programme experienced significant delays, associated with continuing staff vacancies and lack of specific skill sets in certain languages.

On most programmes, expected SAI outcomes were not yet applicable, being scheduled for future years. The one programme completed during 2018

– Auditing Externally Aided projects in Agriculture and Food Security – achieved its expected SAI outcomes.

Performance Dashboard Effective Capacity Development Programmes 2018 ¹⁵			
	Target	Achieved	
% Programmes delivered as per IDI Service delivery model ¹⁶	90%	91%	
Per cent of programmes largely achieving expected IDI outcomes ¹⁷ to date	90%	90%	
Per cent of programmes largely achieving expected SAI outcomes ¹⁸ to date	N/A ¹⁹	100% ²⁰	
Per cent of programmes where expenditure is not in excess of 10% of final budget	90%	80%	
Per cent of programmes completed on time	90%	90%	
Professional staff support (participants, exc. repeats)	850	1,492	
Gender Balance (Female Participation)	40%	42%	

¹⁵ Indicators measured by SSU based on survey to IDI programme department heads

¹⁶ In summary: (i) Programme included in IDI portfolio following a process based on objective criteria (ii) Some intended beneficiary SAI leadership involved in programme design (iii) Beneficiary SAI staff involved in programme design, development & delivery (iv) Programme delivery respects IDI core principles including responsive to SAI needs, facilitative approach, empower beneficiary SAIs, build partnerships (v) Partner with relevant INTOSAI committees, working groups, regions.

¹⁷ Only those IDI outcomes which were expected to be achieved to date are included

¹⁸ Only those SAI outcomes which were expected to be achieved to date are included

¹⁹ Target related to programme intermediate outcomes. This terminology has been replaced in IDI results frameworks by the terms 'IDI outcomes' and 'SAI outcomes', to better reflect where responsibility for achievement of outcomes lies

²⁰ For most programmes target date for SAI outcomes was set after 2018. Figure therefore relates to only two programmes (Auditing Externally Aided projects in Agriculture and Food Security, and SAI PMF). Bilateral support considered not applicable as definition and target date for indicators unclear.

IDI PORTFOLIO

IDI's 2018 portfolio consisted of 11 programmes and three other initiatives, as explained in section 3.2 above. Key SAI-level achievements in each of the 11 programmes is provided in section 4.1.2 above²¹. A detailed report for each programme can be found in the Appendix Volume. Reporting against the other initiatives is included in later sections of this report.

4.2.2 IDI OUTCOME 2: GLOBAL PUBLIC GOODS USED BY STAKEHOLDERS

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

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



This protocol is aligned to the provisions of INTOSAI Goal Chairs and IDI's joint paper on 'Quality assuring INTOSAI public goods that are developed and published outside due process'. The IDI quality protocol meets the requirements of Level 1 quality assurance as described by the joint paper, as they are subjected to a quality assurance process equivalent to Due Process for IFPP, including an extended period of transparent public exposure.

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

The protocol is applicable to all new or updated IDI GPGs that are published on or after 31 December 2017. IDI planned²² that by 31 December 2018, version 1 of all IDI GPGs would be published with a quality assurance statement in the format provided in this protocol. The table below shows the status of GPGs at the end of December 2018 compared to plan.

²¹ The three other initiatives are reported on under IDI Outcome 3 (Support to Regions), IDI Outcome 4 (INTOSAI-Donor Secretariat), and Monitoring, Reviews and Evaluations (Programme 360).

²² IDI Operational Plan 2018-19

Status of GPGs as at 31 December 2018

Global Public Good	Languages				Current Status
	English	French	Spanish	Arabic	
iCAT (Financial Audit)	X	X	X	X	V1 published (Eng). In translation (Fre, Spa, Ara)
iCAT (Performance Audit)	X	X	X	X	Original version available; new V0 exposure draft under development
iCAT (Compliance Audit)	X	X	X	X	Original version available; new V0 exposure draft under development
ISSAI Implementation Handbooks (Financial Audit)	X	X	X	X	V1 published (Eng). In translation (Fre, Spa, Ara)
ISSAI Implementation Handbooks (Performance Audit)	X	X	X	X	Original version available; new V0 exposure draft under development
ISSAI Implementation Handbooks (Compliance Audit)	X	X	X	X	Original version available; V0 exposure draft published in Eng, Fre, Spa, Ara
Quality Assurance Tool and Guidance (Financial Audit)	X	X	X	X	V0 exposure draft under development
Quality Assurance Tool and Guidance (Performance Audit)	X	X	X	X	V0 exposure draft under development
Quality Assurance Tool and Guidance (Compliance Audit)	X	X	X	X	V0 exposure draft under development
IT Audit Guidance (Cobranded with INTOSAI Working Group on IT Audit ²³)	X			X	Original 2014 version available – IDI is in the process of agreeing with WGITA on the updating process.
IDI eLearning Handbook	X		X		V0 exposure draft under development
Guidance on Auditing Preparedness for Implementation of SDGs	X	X	X	X	V0 exposure draft published in Eng, Fre, Spa, Ara
Guidance for Auditing Institutional Frameworks for Fighting Corruption	X	X	X	X	Original 2017 version available; V0 exposure draft under development for exposure Q1 2019
Guidance on Assessing Implementation of ISSAI 30 Code of Ethics	X	X			Original 2017 version available; V0 exposure draft under development for exposure Q1 2019
Guidance on Strategy for SAIs' Engaging with Stakeholders ²⁴	X	X		X	Original 2017 version available; V0 exposure draft under development for exposure Q1 2019
Moving towards greater SAI Independence	X				Jan 2017 exposure draft open for comments on website; V0 exposure draft under development for exposure Q1 2019
Audit of Public Debt Management	X	X	X	X	V0 exposure draft published in Eng, Fre, Spa, Ara
SAI Strategic Management Handbook – A Guidance	X				V0 exposure draft expected Q2 2019

In addition, IDI takes responsibility for maintaining and rolling out the SAI PMF and related guidance, which are under INTOSAI ownership (with the CBC as strategic governance lead). The SAI PMF guidance document is available in English, French, Spanish, Arabic and German.

Overall, IDI planned for version 1 of 18 GPGs to be published with a quality assurance statement by 31 December 2018. In practice, two GPGs were published as version 1. A further three GPGs were published as version 0 exposure drafts. Twelve GPGs remain under development, with version 0 expected to be published in early 2019. And one GPG – which is cobranded with the INTOSAI Working Group on IT audit, will be updated after conducting a needs survey amongst SAIs. Overall, IDI underestimated the time and resources required to finalise its suite of GPGs given the competing priorities of delivery of its programme portfolio. Additional resources will be prioritised for GPG work in 2019. IDI will also relook the GPG QA protocol to enable finalisation of GPGs in time.

²³ Available at <http://www.intosaiitaudit.org/>

²⁴ Available in English, French and Arabic, though only English version published on IDI website

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

*Cumulative Downloads of Selected IDI GPGs
(figures as at 18 Jan 2019)*

GPG	Arabic		English		Spanish		French	
	2017	2018	2017	2018	2017	2018	2017	2018
ICATs:								
Compliance Audit	1,224	1,736	2,863	3,486	1,201	1,668	372	678
Financial Audit (2017 version)	1,560	1,957	2,023	2,235	1,073	N/A	451	649
Financial Audit Version 0	N/A	917	N/A	113	N/A	703	N/A	468
Performance Audit	1,181	1618	6,167	6,902	1,211	1,252	395	689
ISSAI Implementation Handbooks:								
Compliance Audit (2017 version)	675	N/A	4,782	N/A	6,259	N/A	463	N/A
Compliance Audit Version 0	N/A	787	N/A	2,814	N/A	686	N/A	672
Financial Audit (2017 version)	546	N/A	6,862	N/A	7,136	N/A	1,084	N/A
Financial Audit Version 0	N/A	1,542	N/A	N/A	N/A	2,301	N/A	1,711
Financial Audit Version 1	N/A	N/A	N/A	151	N/A	N/A	N/A	N/A
Performance Audit	807	1,276	11,969	14,595	7,601	10,946	527	920
Guidance on Auditing Preparedness for Implementation of SDGs (2017 version)	N/A	N/A	2,502	N/A	N/A	N/A	N/A	N/A
Guidance on Auditing Preparedness for Implementation of SDGs Version 0	N/A	897	N/A	2,377	N/A	936	N/A	762
Guidance for Auditing Institutional Frameworks for Fighting Corruption	N/A	2,340	N/A	2,384	N/A	1,501	N/A	2,541
Guidance on Assessing Implementation of ISSAI 30 Code of Ethics	N/A	N/A	N/A	2,381	N/A	N/A	N/A	1,741
Guidance on Strategy for SAIs' Engaging with Stakeholders	N/A	N/A	N/A	2,122	N/A	N/A	N/A	N/A
Moving towards greater SAI Independence	N/A	N/A	N/A	2,262	N/A	N/A	N/A	N/A
Audit of Public Debt Management	N/A	1,936	N/A	2,385	N/A	2,261	N/A	2,169
INTOSAI GPGs								
SAI PMF	207	1,960	1,525	3,290	152	1,627	409	1,923

The figures show that IDI's suite of GPGs continue to be in strong demand, across all four language groups. Given this, IDI will continue to prioritise finalisation of GPGs version 1, as well translation of existing GPGs into all other IDI languages (French, Spanish and Arabic).

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

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

The IDI Strategic Plan includes IDI's support to INTOSAI regional bodies. In 2018 the IDI provided the following support to INTOSAI regions.

INTOSAI Regions Coordination Platform

IDI has since 2014 met with the INTOSAI regions annually for consultation regarding the implementation of IDI initiatives and other issues of common interest. The IDI consultations with the INTOSAI regions were one of several annual consultation meetings, with more or less the same participants, in the INTOSAI community. It was therefore decided to establish the INTOSAI-Regions Coordination Platform (IRCP) to provide for a single platform for INTOSAI organs and regional organisations. This platform facilitates strategic and operational coordination and alignment of common efforts, exploring synergies, tracking and evaluation of progress, and knowledge sharing. The first meeting of the IRCP was hosted by IDI in Oslo 25-28 June with participants from all INTOSAI regions, sub-regions, several INTOSAI bodies and Committees.

The discussions covered a range of strategic issues, including ISSAI implementation, INTOSAI Communication and information management, capacity development efforts, the strategic development plan for the INTOSAI Framework for Professional Pronouncement, professional education for SAI auditors, and capacity and funding of INTOSAI regions. Several issues were brought forward to the INTOSAI Governing Board and other INTOSAI bodies by CBC because of the discussions in Oslo.

IDI also held a separate session with the INTOSAI regions to discuss the draft IDI Strategic Plan including the work streams and the potential future role of the INTOSAI-Donor Cooperation. The regions provided valuable input which were included in the approved IDI Strategic Plan 2019-2023.

Strategic Planning and Other Support to INTOSAI Regions

During 2018, IDI provided support to ARABOSAI, CREFIAF and CAROSAI on Strategic planning. On PAP-APP, IDI's cooperation with AFROSAI-E and CREFIAF is designed to enable them to provide bilateral support without IDI assistance in future. On Independence, IDI supported CAROSAI on advocating for independence in the CAROSAI region and had a joint training for legal practitioners in AFROSAI-E. eLearning support provided to INTOSAI regions is detailed in the enhance eLearning capacity programme report.

IDI Workshops with Key Regional Stakeholders

IDI participated in the following regional events during 2018:

- AFROSAI Governing Board Meeting
- AFROSAI-E Governing Board
- AFROSAI-E technical update and Annual Planning Meeting
- Meetings of ARABOSAI Capacity Building, Professional Standards and Strategic Planning Committee
- ASOSAI Governing Board Meeting and Assembly
- ASOSAI Capacity Development Committee Meeting
- ASOSAI Task Force for Strategic Management
- Tripartite Meeting with ASOSAI Secretariat and Capacity Development Administrator
- CAROSAI 30th years anniversary
- CREFIAF General Assembly
- EUROSAI Governing Board
- Executive Board Meetings of CAROSAI
- OLACEFS Governing Board Meeting and General Assembly
- OLACEFS Capacity Building Committee Meeting
- PASAI Governing Board and Congress

KNOWLEDGE NETWORKS AND COMMUNITIES OF PRACTICE

In 2018 IDI took a considered decision to move from ‘Communities of Practice’ (CoPs) to ‘Work Areas’. Our experience with CoPs showed that while our audience appreciated the information and guidance provided on the online platform, there was not sufficient interest in the community to generally engage in web-based interaction. On the other hand, we saw strong interaction on the platform when the interaction was linked to a broader initiative and people needed to work together to produce a concrete result. Given these experiences and the lack of resources to have dedicated managers for a CoP, we decided to move away from CoPs and operate ‘work areas’ instead. These ‘work areas’ are operated for specific purposes linked to an initiative. Supported by IDI’s learning management system, they provide tools for interaction and working together. IDI managers responsible for the initiative manage the work area. The work areas are closed after their purpose has been served. In 2018, IDI operated the following work areas:

- IDI-ARABOSAI: 3i ISSAI based pilot Compliance Audits of Procurement
- IDI-ARABOSAI 3i ISSAI based pilot Financial Audits
- IDI-ARABOSAI SAI Engaging with Stakeholders programme
- SAI Young Leaders
- IDI-ARABOSAI Audit of Institutional Framework for Fighting Corruption
- IDI-ASEANSAI ISSAI based Cooperative Financial Audit

IDI is also in dialogue with INTOSAI committees and working groups for setting up broader subject matter specific CoPs. For example, the FAAS has a CoP for financial auditors and WGPD has started one for Public Debt Auditors. IDI cooperates with KSC for the INTOSAI Community Portal. IDI has repositioned its role from maintenance of the portal to promotion and advocacy for the portal.

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

The INTOSAI-Donor Steering Committee (IDSC) Meeting in Kuwait saw a renewed commitment to the work of the Cooperation. IDSC established a new working relationship with IDI, integrating the INTOSAI-Donor Secretariat (IDS) functions into IDI.

The SAIs in the Tier 2 initiative for SAIs in a fragile environment all received support through IDI's bilateral Accelerated Peer Support programme. IDS continued to support the Tier 2 SAIs, organising workshops for CREFIAF and AFROSAI-E members, respectively. The Secretariat designed the workshops to empower the participating SAIs in their engagement with Development Partners.

A campaign to promote the Global Call for Proposals resulted in double-digit submissions from SAIs and greater awareness of the programme by Development Partners.

IDS added additional features to the IDC Portal, while Cooperation members submitted new projects and additional information on individual SAIs to the SAI Capacity Development Database.

4.2.5 SUPPORT TO CROSS-CUTTING THEMES

While not formally part of the IDI Strategic Plan 2014-18, IDI has come to recognise the importance of several cross-cutting themes. These are integral to successful delivery of IDI programmes and facilitating SAIs to make a difference to the lives of citizens. During 2018, IDI made the following progress and achievements against these cross-cutting themes.

Engaging and Strengthening SAI leadership: SAI development, performance enhancement and transformation require committed and effective SAI leadership. Successfully engaging SAI leadership makes IDI's work also more sustainable. This is one of the reasons why IDI introduced its first leadership programme, the SAI Young Leaders programme.

However, leadership involvement for positive change is key across the entirety of IDI's portfolio as a cross-cutting theme. IDI recognised the important role of leadership as cross-cutting them in programmes such as the ISSAI Implementation Initiative, SAI independence and SAI fighting corruption to name a few. Both SAI leadership and culture are among IDI's cross-cutting priorities in the new IDI Strategic Plan 2019-2023.

Inclusion and gender: IDI has made tangible efforts to integrate gender in its work, especially by having sex-disaggregated indicators, and actively seeking more gender-balance by encouraging female participation in IDI programmes. On average the female participation rate in IDI programmes was 42% with some differences across regions. The SAI Young Leaders (SYL) programme had a completion rate of 95% women and the selection was based on merit. The SYL change strategies also required the young leaders to reflect on inclusiveness and leaving no one behind.

In addition, IDI has put emphasis on gender-balanced resource teams to develop products and to have sufficient women in decision making roles as educators and examiners in the case of PESA. IDI encouraged gender balance in audit teams in IDI's cooperative audits and considers the use of eLearning as an opportunity to be more inclusive and gender-responsive.

One example where IDI concentrated on gender equality, was the Auditing SDG programme in OLACEFS. It was focused on preparedness for the implementation of SDG 5: achieving gender equality. IDI has started to put more emphasis on encouraging SAIs to empower women through their own plans, policies and practices and through their audit work.

Strengthening SAI Stakeholder Engagement: Recognising the importance of stakeholder engagement and the need to address some of the challenges SAIs face in engaging with stakeholders, IDI introduced a programme on SAIs engaging with stakeholders in 2015. The objective was to support SAIs in developing strategies in stakeholder engagement that will lead to greater audit impact.

Stakeholder engagement also cuts across the entire IDI portfolio and is an important element in achieving impact in all of IDI's work. It is thus included as a key feature in IDI's cooperative audits, an important part of IDI's Auditing SDGs and SAI independence programme. It forms an integral part of IDI's bilateral programme.

4.3 STRENGTHENING GLOBAL FOUNDATIONS FOR SAI CAPACITY DEVELOPMENT

4.3.1 STRATEGIC PARTNERSHIPS

INTOSAI regions remain the key strategic partners for IDI. These partnerships are covered in section 4.2.3 above. In 2018, IDI also continued to partner with each of the four goal areas of INTOSAI and began strengthening Strategic Partnerships with other organisations that share IDI's vision. These are described below.

Goal 1: Professional Standards Committee

The Terms of Reference (ToR) signed between IDI, PSC and its sub-committees in 2017 outlines areas of cooperation for the ISSAI Implementation Initiative (3i Programme). These are: development and maintenance of 3i products; quality assurance; blended learning programmes; application guidance; certification pilot; and 3i community portal. Within these areas of cooperation, the PSC and its sub-committees committed to provide technical support, expertise, and resource persons to the IDI. During 2018, IDI attended the PSC annual meeting and contributed to discussion on ISSAI implementation and provided an update on the work done and progress made by the IDI on support for implementation of ISSAIs in SAIs. IDI also attended the annual meetings of Financial Audit and Accounting Sub-committee (FAAS), Compliance Audit Sub-committee (CAS) and Performance Audit Sub-committee (PAS). In these meetings, IDI updated members on the development of the global public goods for ISSAI implementation and other developments within the 3i programme. The sub-committees have provided their technical support in finalising the ISSAI implementation handbooks and iCATs. The IDI collaborated with CAS to conduct a QA review of SAI Belize.

IDI launched ASEANSAI ISSAI based Cooperative Financial Audit in 2018, in which FAAS was included as one of the partners in implementing the programme. The Chair of the FAAS delivered two webinar sessions to ASEANSAI mentors and participants respectively in 2018 on value and benefits of implementing financial audit ISSAIs in the public sector environment and dealt with some specific questions related to

application of financial audit ISSAIs in an audit. FAAS agreed to provide an independent quality assurance review of this cooperative audit in 2019. FAAS had disseminated the publications of IDI's Financial Audit ISSAI Implementation Handbook-Version 1, and Financial Audit iCATs -Version 1 to its members by providing a web link to these publications on its website.

Besides the above, the IDI consulted the sub-committees on development of syllabi for Professional Education for SAI Auditors.

Goal 2: Capacity Building Committee

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

- **CBC Task Force on INTOSAI Auditor Professionalisation:** IDI attended two meetings of Task Force on INTOSAI Auditor Professionalisation (TFIAP). IDI provided an update on the progress of Professional Education for SAI Auditors (PESA) and contributed to discussions on 'Developing Pathways For The Professional Development of Auditors in a Supreme Audit Institution'. The TFIAP members have supported the development of the PESA strategy and syllabus.
- **IDI Operational Lead on SAI PMF:** under which the CBC approves the SAI PMF annual work plan, and IDI reports to the CBC on its implementation – see Appendix for detailed SAI PMF report.
- **CBC Workstream on Auditing in Challenging and Complex Environments:** through its Bilateral Support, IDI contributes to INTOSAI knowledge development, especially in the area of how SAIs in challenging environments operate and can develop their capacity. IDI is taking part in the CBC working group on Auditing in Challenging and Complex Contexts. Together with SAI Liberia, IDI has in 2018 collected lessons and success stories from SAIs in a challenging environment. These have been shared and published at the CBC website: <https://www.intosaicbc.org/goodstories/>

In addition, the annual CBC and INTOSAI-Donor Steering Committee meetings were held jointly, in Kuwait. This included a synergy session between the CBC and IDC, the topic of which was peer to peer cooperation as a success factor for SAI capacity development.

Goal 3: Knowledge Sharing Committee

Under the Knowledge Sharing Committee, the IDI cooperated with the following KSC working groups on development of GPGs and delivery of programmes:

- Cooperation with KSC Chair on INTOSAI cross cutting priority 2 – Auditing SDGs programme.
- Cooperation with Working Group on Key National Indicators under Auditing SDGs Programme.

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

Goal 4: Policy, Finance and Administration Committee

Contributing to INTOSAI Strategic Goal 4, in 2018 IDI served as Secretariat for the INTOSAI-Donor Cooperation which seeks to augment and strengthen support to SAIs in developing countries. The IDI cooperates extensively with the Chair and Vice-Chair of the INTOSAI Policy, Finance and Administration Committee in respect of this goal area.

The IDI also actively contributed to discussions on implementation and monitoring of the INTOSAI strategic plan, in particular assisting INTOSAI to develop its first Annual [Performance and Accountability Report](#). Further, the IDI is a member of the INTOSAI Supervisory Committee on Emerging Issues.

Other Strategic Partnerships

United Nations Department of Economic and Social Affairs (UNDESA): Since 2016 the IDI has built a strong partnership with UNDESA²⁵ for supporting SAIs in audit of Agenda 2030 and the SDGs. This partnership includes cobranding of education courses, global public goods on auditing preparedness, conducting annual joint meetings bringing together SAI Leadership and key stakeholders in conjunction with UN HLPF (2017-2019) and working together to support SAIs in auditing preparedness for implementation of SDGs. This will continue in the new strategic planning period as IDI supports SAIs in auditing implementation of the SDGs.

International Budget Partnership (IBP): During 2018, IBP supported IDI's SAIs Engaging with Stakeholders Programme, and IDI engaged with IBP's Audit Accountability Initiative. The two organisations also met to discuss a future Strategic Partnership Agreement, to provide a foundation for future cooperation in four areas. These are:

- IBP's Open Budget Survey (OBS) & IDI's Global SAI Stocktaking Report 2020
- IDI's SAIs Engaging with Stakeholders Initiative
- IBP's Audit Accountability Initiative & IDI's Facilitating Audit Impact (FAI) initiative
- Advocating for SAI Independence

Work started on formulating a Strategic Partnership Agreement, expected to be signed in early 2019.

Canadian Audit and Accountability Foundation (CAAF): During 2018, CAAF supported IDI's SAI Young Leaders Programme, and the Auditing the SDGs programme. The two organisations discussed efforts to further integrate gender into their work, building on CAAF work developing materials and training for SAIs focused on gender. CAAF and IDI agreed to discuss development of a Strategic Partnership Agreement in early 2019, to provide a foundation for strengthened cooperation in future.

4.3.2 COMMUNICATIONS AND ADVOCACY

In 2018, IDI developed a new global Communications and Advocacy Strategy, which was approved by the Board in November 2018.

²⁵ Institutions for Sustainable Development Goals Branch, Division for Public Institutions and Digital Government

The strategy is part of IDI's efforts to implement the future IDI Strategic Plan (2019-2023). It has three objectives:

- Communicating IDI's value
- Raising awareness on the role, benefits and challenges of SAIs
- Advocating for better SAI environment and support

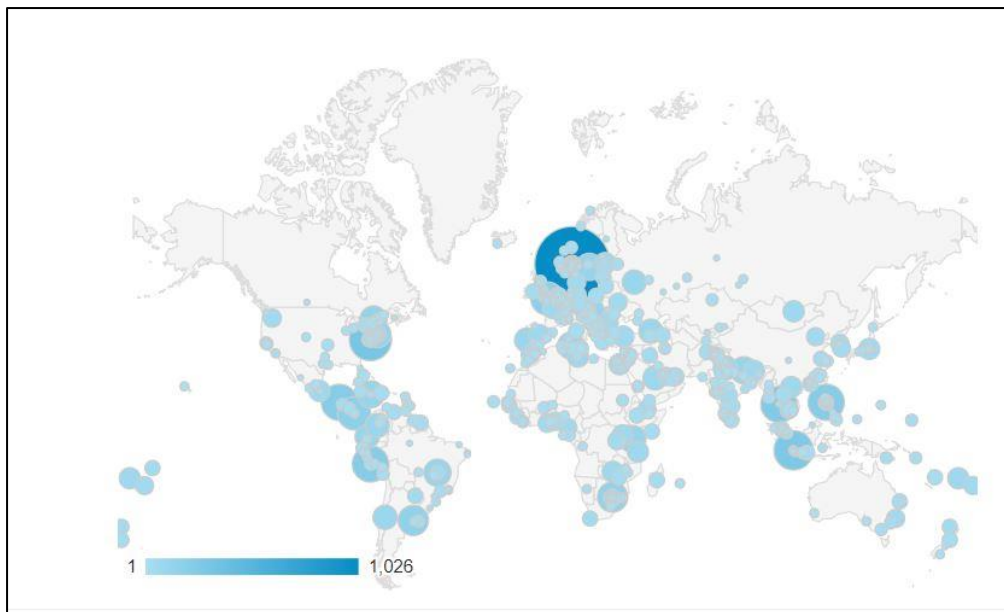
As a member of the INTOSAI family with a distinct role as implementing body, IDI will coordinate, work and build synergies with INTOSAI entities and contribute to the INTOSAI Strategic Plan through this strategy. IDI will directly target relevant stakeholders through adequate communication channels and engage with change agents which have the potential to act on IDI's behalf. Wherever possible, IDI will apply a gender lens in its communications and advocacy work.

IDI developed high-level indicators to measure the successful future implementation of the three communication objectives. IDI will start implementing the strategy with a dedicated communications function in IDI in 2019. A first detailed annual communication and advocacy work plan will be developed in 2019.

In addition, IDI continued its endeavour to maintain support for SAIs and promote change through providing transparent and effective communication to stakeholders, as summarised below.

IDI Website

After being developed through 2016, the IDI launched its new website in early 2017. It is available at www.idi.no. During 2018, the website received over 98,200 page views from over 16,000 users, with a 54.19% bounce rate. Geographical user distribution was as follows.



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

The most viewed 2018 articles on the IDI website were:

Article or news item	Category	Hits
When Disaster Strikes	Success Stories	2,514
Fighting Poverty Together	Success Stories	2,421
Invitation to SAI PMF Training Course	SAI PMF	2,088

These are similar to the 2017 figures, where the top article had around 3,000 hits.

SOCIAL MEDIA

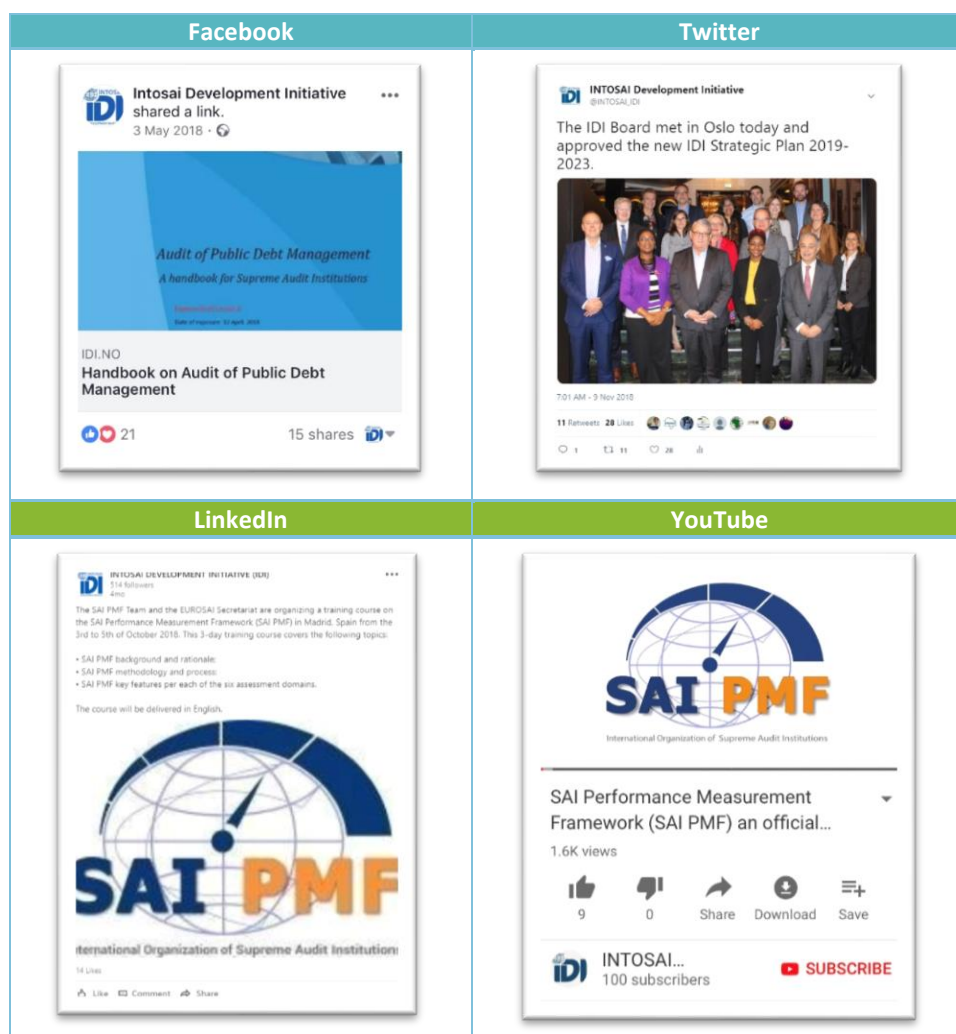
IDI launched its Facebook and YouTube pages in 2016 and created a LinkedIn presence in June 2017. During 2018, IDI also created a Twitter presence. The following records the activity in 2018 (visitors, shares, and engagement rate) and position as at the end of 2018 (followers).

Stats for year / as at year end	Facebook		YouTube		LinkedIn (from June 2017)		Twitter (from June 2018)	
	2017	2018	2017	2018	2017	2018	2017	2018
Visitors/Views	943		3947	3,500	170	1,812	–	
Impressions ²⁶	–	71,651	–	6,900	–	69,774	–	73,763
Shares	22		136		18		–	268
Engagement Rate ²⁷	–	6.48%	–	4.4%	–	7.84%	–	3.83%
Followers	591	773	30	100	127	509	–	264

²⁶ The amount of times an IDI post appeared on a user’s feed. This was not monitored in 2017.

²⁷ Percentage of impressions where the user engaged with the post in some way. Averaged for all 2018 posts. This was not monitored in 2017.

The following social media posts reached the widest audiences during 2018:



IDI also created numerous videos to show case its work during 2018. These included:

Video Title/Subject	Views
Global SAI Stocktaking Report 2017 presentation	202
SAI PMF information videos in Arabic, Spanish and French	308 (combined)
A series of videos connected to the SAI Young Leaders Programme	276 (combined)
Professional Education of SAI Auditors Pilot Programme presentation	138
IDI-OLACEFS activity overview (in Spanish)	76
PAP-APP introduction (in English and French)	51
IDI's Contribute to Increasing the Role of SAIs in Fighting Corruption	217
Videos for the ISSAI 30 Implementation eLearning Course	274 (combined)
Internal onboarding videos for new employees	80 (combined)

IDI IN THE MEDIA

During 2018, IDI programmes continued to be featured in media around the world. Examples include:

- SPMR programme in PASAI was featured on local TV in Tonga
- SAI PMF training in PASAI was covered by Radio New Zealand²⁸
- The SAI Fighting Corruption programme in Nepal was covered on the national TV channel²⁹
- The 3i programme component on Quality Assurance held in Vanuatu in November was featured in local news³⁰

ATTENDANCE AND CONTRIBUTIONS AT INTERNATIONAL MEETINGS

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

- INTOSAI meetings like the Governing Board and meetings of INTOSAI Committees, Working Groups and Task Forces.
- Regional meetings like the regional governing boards, congresses and meetings of regional training, institutional strengthening or capacity building committees and the strategic planning task force.³¹
- Meetings organised by UN bodies, OECD, International Budget Partnership, Partners for Review (GIZ) and Development Partners.

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

IDI also shared updates on and sought input to its new IDI Strategic Plan (2019-2023).

REPORTING TO STAKEHOLDERS

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

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

- INTOSAI-Donor Cooperation: Irish Aid, SECO Switzerland and Austrian Development Agency
- 3i ARABOSAI: USAID
- 3i, SAIs Fighting Corruption and SAIs Engaging with Stakeholders: Global Affairs Canada
- Auditing Externally Aided projects in Agriculture and Food Security: IFAD
- SAI PMF: INTOSAI CBC and SAI PMF Advisory Group
- Audit of Lending and Borrowing Frameworks: Ministry of Foreign Affairs, Norway

²⁸ <https://www.pasai.org/blog/2018/12/4/pasais-director-of-practice-development-talks-spmr-with-rnzs-tim-glasgow>

²⁹ <https://www.youtube.com/watch?v=zvnCgdx79bU>

³⁰ http://dailypost.vu/news/auditor-general-s-dilemma-to-introduce-quality-assurance-with-staff/article_49b38e85-bc13-50b3-b2e8-55c7f02391a4.html

³¹ For a more detailed list of regional events, see 4.2.3.

- Bilateral Support to SAI Somalia: Ministry of Foreign Affairs, Norway
- Bilateral Support to SAI South Sudan: Ministry of Foreign Affairs, Norway

4.4 INNOVATIONS IN IDI

This section highlights significant and novel innovations in IDI programmes in 2018.

ADVOCATING FOR SAI INDEPENDENCE IN CHAD

In October 2018, IDI issued a public statement³² expressing concern over SAI independence in Chad. The statement had followed a constitutional reform by the Chadian government, enacted in May 2018, which appeared to downgrade the position of the SAI by reintegrating it as a Chamber of Account within the Supreme Court instead of an independent Court of Accounts.

In the statement, IDI encouraged the Chadian authorities to follow the spirit of the INTOSAI Lima and Mexico Declarations, as principles for the operations and independence of a SAI, as well as UN Resolutions 66/209 and 69/228. IDI asked the Chadian authorities to take necessary steps to ensure an adequate environment and institutional structure for the Supreme Audit Institution to fully implement and conduct its work.

The IDI statement was the first of its kind for an INTOSAI body and a new approach for IDI to an emerging challenge on SAI independence. It is also a positive example of how IDI and Development Partners can cooperate and advocate together. In this case, the European Commission played an important role in initiating discussions. IDI intends to continue to work along these lines by improving mechanisms for fast response together with partners.

SUPPORTING LEADERSHIP DEVELOPMENT AND CHANGE MANAGEMENT

During 2018, IDI completed the first round of its pilot SAI Young Leaders (SYL) programme. This was also the first leadership programme IDI had ever delivered. However, it was not a generic leadership programme as available from business schools and other providers. Instead, it was developed and delivered by SAI leaders, for SAI leaders and for their SAIs. It had a twin focus: developing SYL, and supporting implementation of their change strategies to bring about positive change in their SAI. It included the following aspects, which were new to IDI's delivery approach.

- **Change strategies:** each SYL identified a strategic challenge within the SAI and was supported to develop a change strategy to address the challenge. Support provided to the SYL to implement the change strategy was a key pillar of their development. The focus on change strategies – developed and owned within the SAI – and developing change management skills reflects IDI's experience on the importance of change management for supporting sustainable improvements in SAI capacity. This has now been embedded into IDI's delivery model in its Strategic Plan 2019-23.
- **Change management team and support:** the SYL programme recognised that change is not possible without buy in of senior leaders, and is enhanced through team work and external

³² <http://www.idi.no/en/all-news/idi-news/item/313-idi-advocates-for-sai-independence-in-chad>

support. SYLs were therefore supported in implementing their strategies by SAI top management, a SAI coach (from the SAI community through the SYL programme – not necessarily from the same SAI), and a team that reported to the SYL. In addition, IDI established a SYL global network where SYLs interact, share and work together.

- **SYL Competencies & Curriculum:** IDI consolidated SYL competencies, identified by a global group, to develop a syllabus covering four broad clusters – *Discover Self, Grow People, Discover Universe, and Create Value*. The syllabus was covered through a combination of SYL interactions workshops, SAI level interactions in their own SAIs, and development and implementation of their change strategy projects. The programme provided exposure to theory and best practices by leadership development practitioners, IDI, INTOSAI and regional resource persons. IDI also provided opportunities for interaction with SAI leaders, leaders from different walks of life and peers, to share experiences and contextualise the theoretical concepts to which they were exposed.

Further details on innovations in the SYL programme can be found in the Appendix to this report.

PAP-APP: COOPERATION BETWEEN THREE INTOSAI PROVIDERS OF CAPACITY DEVELOPMENT SUPPORT

The INTOSAI-Donor Cooperation launched the Global Call Proposal Tier 2 with the objective of mobilizing more and better coordinated support to challenged SAIs. The intention was to mobilize more and better support both from INTOSAI and the Donor Community. As a consequence, IDI explored with the relevant INTOSAI regions, AFROSAI-E and CREFIAF, how we as INTOSAI providers of capacity development support could most effectively support this initiative. After thorough assessment, in January 2018 the three parties entered into an agreement to offer support to nine identified SAIs through the PAP-APP programme. This is the first time several INTOSAI providers cooperate at this level, with a shared project document and agreement and a joint Steering mechanism from the top management of the three bodies. A team of 6 full time staff located in Oslo, Pretoria and Yaoundé is working together and eight out of the nine SAIs have embraced the initiative by signing cooperation agreements with IDI and either AFROSAI-E and CREFIAF. The cooperation has so far proven to be a success both in terms of the intermediate programme results and in strengthening the cooperation between IDI, AFROSAI-E and CREFIAF.

PAP-APP: TECHNICAL INNOVATIONS

The design and implementation of PAP-APP is putting increased emphasis on the country context and the limited resources of the SAIs. Since the overall approach is new to both IDI, AFROSAI-E and CREFIAF, the PAP-APP team had to explore new ways of working. The PAP-APP team is based at three very different locations and provides much of its ongoing support to the SAIs remotely. Therefore, a key priority has been to utilize available technology to ease the communication both within the team, with Resource Persons and with the SAIs. One approach is to use Microsoft teams for sharing, discussing and developing material among peers. There are challenges in adopting such a new way of working, but overall this has proven to be an efficient way of cooperating. It also creates a sense of working together although not physically at the same place. Another approach has been to provide each partner-SAI with a conference loudspeaker and microphone. This is to enable regular dialogue and low-cost videoconferencing. This enables meetings and discussions without travelling and ensures more continuous collaboration and advice.

One of the key activities in the programme in 2018 has been to establish a baseline for the current performance level in the SAIs. As there was not enough time for doing a full SAI PMF assessment, it was agreed with the SAIs that an assessment of SAI PMF indicator SAI-3 indicator (strategic planning cycle) would be the baseline. Even though it provides a snap shot of a limited area of the SAI, it has proven to be a relevant and useful indicator for establishing the baseline. It has in addition been useful in increasing the understanding of the SAIs and their environments in the PAP-APP team and among the resource persons.

4.5 IDI GOVERNANCE

The following key developments took place in 2018:

IDI BOARD

The IDI Board had two meetings in 2018, 13-14 March and 9 November, both in Oslo.

In addition, it held a one-off virtual meeting in June, to facilitate decision making on IDI's future strategic direction as part of developing the 2019-23 Strategic Plan. In November 2018 the IDI Board approved a new Strategic Plan 2019-2023.

Sir Amyas Morse, Comptroller and Auditor General of the UK National Audit Office, left the Board at the end of his term in March. He was replaced by Mr. Vítor Caldeira, President of the Portuguese Court of Audit.

The Board also approved a new Remuneration Policy, a new Communications and Advocacy Strategy, and a new Code of Ethics for IDI.

DEVELOPMENT OF IDI STRATEGIC PLAN 2019-23

During 2018, IDI and the IDI Board put considerable resources into development of the IDI Strategic Plan 2019-23. Recognising the importance of leading by example in the SAI community, IDI gave stakeholder consultation the highest priority. IDI conducted a stakeholder analysis and survey, followed by face-to-face and video conferenced focus groups. The results were synthesised to produce a series of key issues, which were then explored in greater depth to develop a set of strategic choices. The emerging strategic direction and options were further discussed with INTOSAI Committees, Regions, and Development Partners. At a meeting in June 2018, the IDI Board set the strategic direction for this plan.

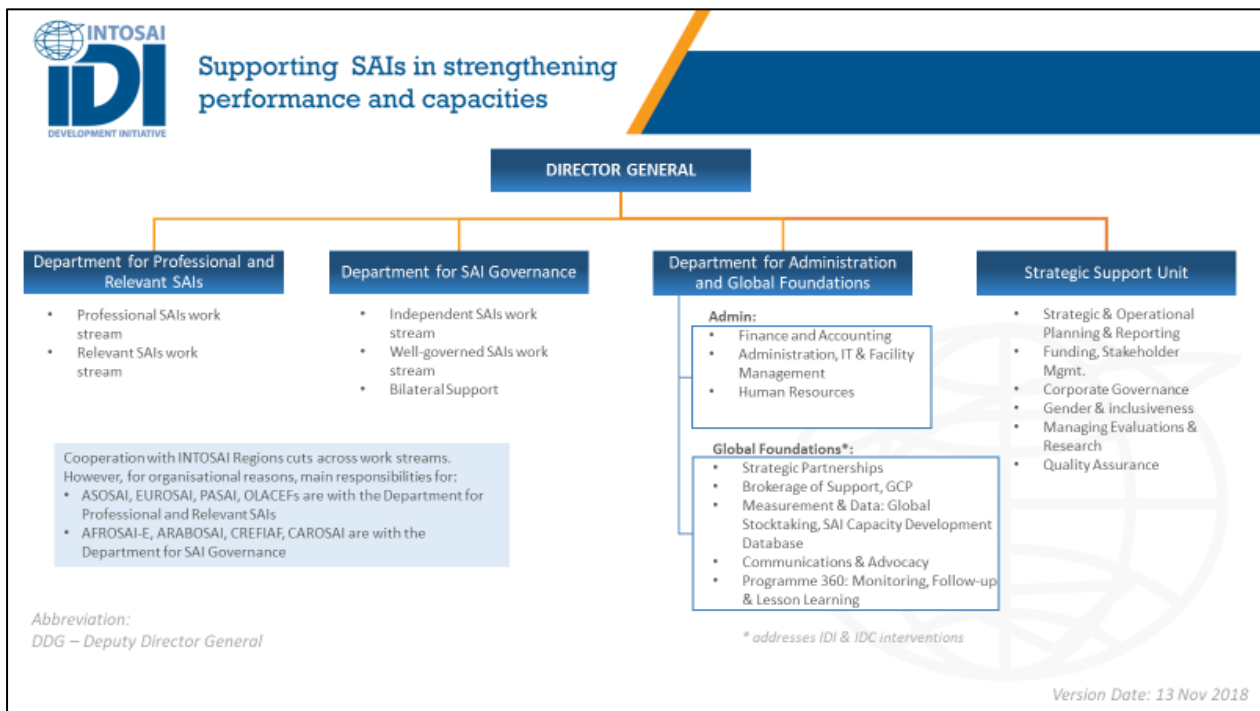
The Strategic Plan document was then developed and published for wider stakeholder consultation before being discussed and approved at the November 2018 IDI Board meeting. In November 2018, the INTOSAI Governing Board supported a motion calling for the 2019 INTOSAI Congress to endorse this plan. This consultative process was designed to ensure alignment with the INTOSAI strategic plan, and broad ownership across the INTOSAI community and among other stakeholders, including Development Partners, UN agencies and relevant civil society organisations (CSOs).

The IDI Strategic Plan 2019-23 is available for download at <http://www.idi.no/en/about-idi/strategies-and-plans>. It has been published in English and is currently being translated into French, Spanish and Arabic.

IDI ORGANISATIONAL STRUCTURE

During 2018, IDI focused on embedding the new organisational structure introduced during 2017. Key positions were filled, resulting in the vacancy rate falling from 18% to 6% by the end of December. In addition, IDI continued to follow-up recommendations from the organisational review. This included development of an organisation wide staff time recording system (effective from January 2019), Also, formalising systems for internal recharging of staff costs between departments, and strengthening systems to enable better planning of staff allocations between the programme departments.

Development of the new IDI Strategic Plan 2019-23 resulted in proposed changes to IDI’s organisational structure, which will take effect from 1 January 2019. The new structure will initially be as follows:



The main changes are the transition of the former INTOSAI-Donor Secretariat into the IDI Global Foundations unit, consolidating related activities which were previously dispersed across IDI. This includes bringing together IDS’s work on results measurement with IDI work on the INTOSAI Global Survey and Global SAI Stocktaking report.

IDI POLICIES AND HANDBOOKS

In 2018 IDI adopted a new remuneration policy to further enhance the recruitment and retention objectives of the organisation. IDI also updated its Code of Ethics to ensure alignment with the latest update to the INTOSAI Code of Ethics and give more clear instruction and guidance on safeguarding issues.

EFFICIENCY OF INTERNAL PROCESSES

To improve the efficiency of internal approval process and reduce the risk of human error in the accounting process, IDI completed a full digitization of its invoicing and payments' systems in 2018. This has brought significant efficiency and convenience gains for the organisation. All payments, invoices and claims can now be approved in a cloud platform and invoices and claims can be approved on a mobile phone app.

In 2018 IDI also outsourced its accounting and payroll function following the retirement of our financial manager. IDI has been able to continue to provide a similar level of service in these functions.

A group was set up to review the project management, reporting and monitoring systems in IDI. This group has assessed a variety of modernizations alternatives for IDI's IT systems and a team in IDI has carried out a pilot of Microsoft Teams/SharePoint solutions for organising work. A fuller implementation of this will be considered in 2019 if it can produce cost savings and efficiency and IT security gains.

IDI GENDER TASK TEAM

During 2018, the Gender task team focused on how gender could be fully integrated throughout the IDI Strategic Plan and within all IDI operations. As part of developing the Strategic Plan, the team developed an internal paper on integration of gender. This led to gender being incorporated into the Strategic Plan 2019-23 as one of two strategic shifts. Following this work, IDI sought to ensure fuller integration of gender into implementation of the Strategic Plan by assigning responsibility for gender integration to the Strategic Support Unit (SSU). The gender task team was then wound-up. In late 2018, SSU began the work to fully integrate gender by engaging a gender consultant. As first priority, the consultant will support IDI in development and delivery of gender training to IDI staff and development of tools for analysing and strengthening the integration of gender throughout IDI's new initiatives.

STAFF LEVELS, VACANCIES, SICKNESS AND GENDER BALANCE

2018 saw significant recruitment in IDI, with 10 new staff (including maternity cover) joining during the year. Staff vacancy rates rose from 18% to 24% by early February, prompting the management team to start monitoring staffing establishments, vacancies and recruitment more closely. Budgeted positions in IDI rose from 32,8 to 35 by the year end, and successful recruitment helped to bring the vacancy rate down to 6% by year end. Of the two remaining vacancies, one position has been contracted and the other is expected to be contracted shortly. IDI expects all positions to be filled during the first quarter of 2019.

IDI Vacancy Rates throughout 2018

	1 Jan	6 Feb	9 Mar	30 Apr	31 May	31 Aug	31 Oct	30 Nov	31 Dec
Staffing Establishment	32,8	32,8	33,8	33,8	33,8	35,9 ³³	35	35	35
Vacancy Rate (%)	18%	24%	21%	18%	6%	11%	9%	6%	6%

³³ An additional post had been created in August but had to be cut following the budget revision in September.

As the table below shows, most vacancies have been in the programme departments, at the level of manager capacity development³⁴. These vacancies have, again, impacted on the delivery of programmes, particularly on the timely completion of Global Public Goods.

IDI Staff Levels and Vacancy Rates, 2017 and 2018

Department	Staffing Establishment	31 Dec 2017			Staffing Establishment	31 Dec 2018		
		Full Time Equivalents	Vacancies	Vacancy Rate ³⁵		Full Time Equivalents	Vacancies	Vacancy Rate ³⁶
Mgmt. Team	4	4	0	0%	4	4	0	0%
Admin.	3	3	0	0%	2 ³⁷	2	0	0%
Prog. Dept. 1	10	7	3	30%	10	9	1	10%
Prog. Dept. 2	11,8	9,8	2	17%	15	14	1	7%
IDS	2	2	0	0%	2	2	0	0%
SSU	2	1	1	50%	2	2	0	0%
Total	32,8	26,8	6	18%	35	33	2	6%

In addition to the 35 budgeted positions above, IDI has five proposed positions which are essential for medium term delivery of the Strategic Plan 2019-23. These are: manager quality assurance, manager professional and relevant SAIs, manager SAI independence, manager bilateral support, and manager communications. However, additional long-term financial or in-kind support is required before these can be included as budgeted positions and appropriate staff recruited.

The total number of employees at the end of 2018 was 33 (19 men, 14 women). Two further staff (both women) have been recruited to start in early 2019. Among IDI's management the gender balance is 3 men to 1 woman and among IDI staff the balance is 16 men to 13 women. No positions in the management team were filled during 2018.

The Gender balance in the IDI Board remains at 7 women to 3 men, which is off the target of at least 40% representation of each gender. Absence due to illness in 2018 was 1,33% of the total person-years in IDI, compared to 0,87% in 2017 and 2,3% in 2016. There were no instances of staff on long term sick leave.

IDI HEALTH, SAFETY AND PROTECTING THE ENVIRONMENT

IDI's working environment is regarded as satisfactory. The IDI is co-located with the Office of the Auditor General of Norway. IDI continued work with routines to ensure good conditions regarding safety, security, health and quality of the environment at the workplace in 2018.

³⁴ Figures presented in this table vary slightly from the disclosure notes in the Financial statements, this is because the Norwegian Reporting Standard requires that we present average staffing over the year in Norway as a separate item. This provides a more comprehensive overview of staffing at end of year, including regional staff.

³⁵ Excluding staff recruited but not yet in post

³⁶ Excluding staff recruited but not yet in post

³⁷ Staffing establishment for administration was reduced following retirement of the IDI finance manager and decision to outsource IDI's accounting and payroll functions.

No work-related personal injuries or accidents were reported for IDI staff in 2018. The IDI increasingly considers environmental issues when planning and executing all activities and a number of initiatives have continued to be implemented in 2018, including increased use of videoconferencing, e-learning and improved waste management routines.

The work of the IDI entails travel by participants to attend capacity development events at locations that are close to the participants' countries, which entails that only IDI staff will have long travels. The IDI also primarily uses resource persons from the INTOSAI regions of the participating countries. The IDI has also launched its own eLearning portal and included eLearning components in most of the programmes. In addition, the IDI, in 2018 IDI has continued to purchase carbon offsets for air travel and received a certificate from HRG, our travel agent, for this practice.

4.6 MONITORING, REVIEWS AND EVALUATIONS

PROGRAMME AND FINANCIAL MONITORING

In 2018, IDI implemented a new system for in-year monitoring. The monitoring system involves each department or unit head submitting a short report covering implementation of each programme and initiative to the DG after months four and eight. The reports consider progress on each programme (and key programme components) against 11 criteria, as illustrated in the text box. These are discussed between the department/unit head and the DG, and remedial action or amendments to plans are agreed.

IDI also strengthened its in-year financial monitoring to improve monitoring of programmes against budgets, as well as monitoring revenues against projections. Based on this, IDI proposed a revised budget to the Board mid-year, which the Board approved, and which forms the basis of budget monitoring reported in section 4.7 below.

In-Year Monitoring Report: Assessment Criteria

- A. Progress on delivery of planned **workshops/events/product/report**, compared to plan (E.g. 3 of 8)
- B. Progress on development of any critical **Global Public Goods** / internal products (e.g. courseware)
- C. Target status of any critical GPG / internal products by year end
- D. Programme **expenditure** in monitoring period as % of annual budget
- E. **Financial outturn**: what is the anticipated year-end budget outturn compared to budget? (Red – a lot over budget; yellow – a lot under budget; green – about on budget)
- F. Adequate **Staff Resources**: does IDI have sufficient numbers of suitably qualified and experienced staff to deliver the programme/activity as planned? (Y/N)
- G. Adequate **External Resources**: does IDI have access to sufficient qualified and experienced external resource experts to deliver the programme/activity as planned? (Y/N)
- H. Adequate **Partnerships**: has IDI established appropriate partnerships to deliver the programme/activity as planned, and are partners delivering? (Y/N)
- I. Is the **delivery plan** for the programme/activity still considered appropriate? (Y/N)
- J. **Other challenges**: Is the programme/activity free from other material challenges preventing successful delivery? (Y/N)
- K. **Outreach**: Is the programme/activity on track to meet its planned outreach targets (participants, SAIs and regions supported)? (Y/N/E) (E – target exceeded)

PROGRAMME 360

The overall purpose of Programme 360 is to better understand whether the expected outcomes of IDI's initiatives on SAI capacity and performance have been achieved and sustained³⁸.

Programme 360 focuses on following-up the SAI outcomes of IDI programmes, work streams and components after completion of specific initiatives. It will generate data and raise questions about the effectiveness of IDI's capacity development approach. Data from programme 360 will form a valuable input into IDI's evaluations.

IDI has begun the process of designing Programme 360 by identifying all programmes it has been involved in delivering since 2010. IDI has also drafted criteria for selecting which programmes to review, grouped similar programmes together, and identified three possible areas for Programme 360 to focus on. A final decision on the initial focus of Programme 360 will be taken during 2019 and built into IDI's Monitoring and Evaluation Plan.

REVIEWS AND EVALUATIONS

Mid-term Review of Implementation of the IDI Strategic Plan 2014-18: This reviewed progress on implementation of the Strategic Plan, and informed development of IDI's next Strategic Plan. While the review was conducted during 2017, it was finalised and published, with an IDI management response, in early 2018.

The review concluded that *“the IDI has implemented most of the strategies and actions established in the Strategic Plan. The review team’s mid-term review shows that the IDI has implemented a majority of its strategies and actions established for 2014 to 2017. In addition, the evidence shows that SAIs have made progress during the period towards ISSAI compliance as independent and accountable institutions.”*

The review also made useful and pertinent recommendations that enabled IDI to strengthen its results framework, strengthen the linkage between programme results and IDI's global objectives, and improve its results monitoring. In addition, it provided insights useful for ensuring the IDI service delivery model is fully implemented, improving the planning and allocation of staff time, and making Global Public Goods more easily accessible to stakeholders.

Evaluation of the IDI-WGPD Programme on the Audit of Sovereign Lending and Borrowing Frameworks (ALBF): This end of programme evaluation was designed in 2017 and carried out by an external evaluator in early 2018, submitted to the Norwegian Ministry of Foreign Affairs and published, with an IDI management response, in August 2018. The IDI management team response welcomed the findings of the Evaluation and found the overall conclusion to be a fair reflection of the situation.

³⁸ In the IDI 2019 PAR, the purpose of Programme 360 also includes understanding what contributed to outcomes and impact being achieved and sustained. Answering this question requires in depth research and evaluation. After careful consideration, IDI has decided that Programme 360 should focus on data gathering on the question 'have outcomes been achieved and sustained'. IDI evaluation work will take the data from Programme 360 as an input and seek to answer the second part of the question 'understanding what contributed to outcomes and impact being achieved and sustained'.

The evaluation concluded that *“In summary, the findings show that IDI has achieved the two Outcomes established in the Grant Agreement, and clearly achieved two of the Expected Results. However, the delay in getting the Handbook finished is a shortcoming of the program and not all participants were either aware of the Compendium or found it useful. There is no indication that similar programs have been held by the INTOSAI regional bodies.”*

Key recommendations from the review were that IDI should seek to:

- Engage relevant experts for specialist programmes as soon as initiatives are being designed, in order to reduce delays in the start-up phase
- Ensure there are mechanisms for programme participants to continue to engage with each other after completion of programmes
- Prioritise drafting and finalisation of Global Public Goods following completion of programmes, so these may be of wider benefit to others
- Ensure GPGs are subject to review by wider groups of external experts during the development phase.

These recommendations have mostly been addressed through development of the new IDI Strategic Plan and IDI protocol for ensuring the quality of global public goods. However, staffing limitations during much of 2018 has continued to delay finalisation of Global Public Goods.

4.7 RESOURCING OF THE IDI

The IDI relies on funding from developmental partners and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2018, the IDI brought forward NOK 17,6 million from 2017 and had gross receipts of funding amounting to NOK 66,8 million. This included core funding from the Norwegian Parliament through the OAG Norway, funding for the INTOSAI-Donor Secretariat as well as capacity development programmes. IDI’s total available funding in 2018 was 80,2 million, which is the sum of funds brought forward, gross receipts and interest earned on funds held in 2017. Of this NOK 4,4 million was available for the INTOSAI-Donor Secretariat, including 1 million NOK that Irish Aid, Austrian Development Agency and SECO agreed to bring forward from 2017.

IDI REVENUES

IDI Revenues 2018					
	Budget (July 2018)	Actuals	Deviation	% Deviation	Comment
Core Funding					
Norwegian Parliament	26 310 748	26 177 528	-133 220	-1 %	
SIDA, Sweden	10 371 977	10 371 977	0	0 %	
MFA, Finland	1 163 829	1 165 785	1 956	0 %	
MFA, Estonia	574 245	580 749	6 504	1 %	
INTOSAI	330 240	0	- 330 240	-100 %	Savings meant it wasn't necessary to use these reserves
Total Core Funding	38 751 039	38 296 039	-455 000	-1 %	
Earmarked Funding					
Global Affairs Canada	17 463 891	15 909 449	-1 554 442	-9 %	
MFA, Hungary	3 336 086	3 308 897	-27 189	-1 %	
SECO, Switzerland	4 152 920	2 781 800	-1 371 120	-33 %	Funding initially projected for pilot phase, which was not covered by agreement
USAID	1 871 260	2 366 561	495 301	26 %	Able to secure more funding
Somalia, Norwegian Embassy in Kenya	2 000 000	2 350 000	350 000	18 %	Able to secure more funding
Austrian Development Agency, for PAP-APP	1 757 500	1 770 634	13 134	1 %	
General Auditing Bureau of Saudi Arabia	1 642 075	1 607 249	-34 826	-2 %	
South Sudan, Norwegian Embassy in Juba	1 000 000	1 000 000		0 %	
MFA, Iceland	810 000	837 474	27 474	3 %	
MFA, France	294 538	246 436	-48 102	-16 %	Less eligible activity in CREFIAF than anticipated
MFA, Norway	225 000	174 722	-50 278	-22 %	Evaluation was less costly than projected, also reduced due to settlement of interest
DFAT Australia		1 133	1 133	-	
Total Earmarked Funding - Programmes	34 553 270	32 354 355	-2 198 915	-6 %	
Total IDI Programmes and Admin	73 304 309	70 650 394	-2 653 915	-4 %	
IDS					
Irish Aid	2 863 866	2 851 437	-12 429	0 %	
Austrian Development Agency for IDS	1 137 593	1 117 206	-20 387	-2 %	
SECO for IDS	1 254 152	329 589	-924 563	-74 %	Were in discussions for top-up funding at time of budgeting, ended up not requesting this, cutting costs and using only the reserves brought forward from 2017
Total IDS	5 255 611	4 298 232	-957 379	-18 %	
Total IDI	78 559 920	74 948 626	-3 611 294	-5 %	

Core Funding, recognised as revenue, was provided by the Norwegian Parliament, the Swedish International Development Cooperation Agency (SIDA), the Ministry of Foreign Affairs (MFA) Finland, MFA Estonia. In addition, IDI received funds from INTOSAI that were added to a reserve of previous INTOSAI contributions and unrestricted contributions from the SAIs of Kuwait and Saudi Arabia. IDI has also carried forward the underspend from the Norwegian Parliament grant.

IDI received earmarked funding, recognized as revenue from the following organizations:

- Global Affairs Canada: for ISSAI implementation, SAIs Fighting Corruption and SAIs Engaging Stakeholders
- MFA Hungary: for SAIs Fighting Corruption and SAI Young Leaders
- SECO Switzerland: for SAI Strategy, Performance Measurement and Reporting
- USAID: for support to programme participation by ARABOSAI members
- Norwegian Embassy in Kenya: for bilateral support to SAI Somalia
- Austrian Development Agency: for support to the PAP-APP Programme
- SAI Saudi Arabia: for Audit of Sustainable Development Goals
- Norwegian Embassy in South Sudan: for support to the SAI of South Sudan
- MFA Iceland: for support to the PAP-APP Programme
- MFA France: SAI Independence programme in CREFIAF region
- MFA Norway: for Audit of Lending and Borrowing Frameworks

In addition, IDI received funding from the SAI of Estonia to support the next round of the SAI Young Leaders in 2019. This has been carried forward to 2019 along with funding received from SECO, Norwegian Embassy Kenya and Global Affairs Canada.

IN-KIND CONTRIBUTIONS

In 2018, IDI continued to receive substantial in-kind contributions from SAIs, INTOSAI regions, INTOSAI Committees and Working Groups by way of provision of resource persons and hosting of IDI events. While IDI does not attempt to calculate the value of all in-kind support received, previous calculations have shown in-kind support to be 25-40% of the cost of delivering specific programmes.

In-kind contributions 2018
Resource Persons
Argentina, Australia, Austria, Belize, Benin, Bhutan, Botswana, Brazil, Burkina Faso, Burundi, Cambodia, Cameroon, Cayman Islands, Chile, China, Colombia, Costa Rica, Curaçao, Djibouti, Ecuador, Egypt, El Salvador, Estonia, Ethiopia, Fiji, Finland, Gabon, Georgia, Ghana, Guam, Guatemala, Hungary, India, Indonesia, Iraq, Jamaica, Japan, Jordan, Kenya, Lebanon, Liberia, Lithuania, Macedonia, Malawi, Malaysia, Maldives, Malta, Micronesia, Morocco, Namibia, Nepal, New Zealand, Norway, Oman, Pakistan, Paraguay, Peru, Philippines, Portugal, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Senegal, Sierra Leone, South Africa, Sudan, Suriname, Tanzania, Thailand, Tonga, Tunisia, Uganda, United Arab Emirates, United States of America, Uruguay, West Bank and Gaza Territories, Zambia, Zimbabwe, AFROSAI-E, CAROSAI, CREFIAF, PASAI, UNDESA, UN OIOS, IIA US, GIZ, Pan African Parliament, PWC India, UN, WB and PEFA

In-kind contributions 2018

Secondments to IDI (Fully funded)

1 FTE provided by GIZ

Hosting of IDI Events

Argentina, Belize, Benin, Bhutan, Brazil, Cameroon, Cayman Islands, China, Congo, Cook Islands, Djibouti, Eritrea, Fiji, Gabon, Gambia, Guinea, India, Indonesia, Jordan, Kenya, Lao Peoples Democratic Republic, Madagascar, Malaysia, Morocco, Nepal, Niger, Paraguay, Peru, Philippines, Rwanda, Sierra Leone, Somalia, South Africa, South Sudan, Spain, Suriname, Tanzania, Thailand, Togo, Tonga, Tunisia, Uganda, United Arab Emirates, United States of America, Vanuatu, Zambia, Zimbabwe and UNDESA.

IDI EXPENDITURE

The IDI's total expenditure compared to the original and revised budget is illustrated below.

	Budget (Nov 2017)	Budget (Revised Jul 2018)	Actuals	Deviation vs. Revised	%	Comments
Secretariat-Admin						
Staff costs	1 745 555	1 547 075	1 608 282	61 207	4 %	Head of Admin spent more time on admin, which is charged to admin and the two programme departments
Other costs	1 354 570	1 575 515	1 854 302	278 787	18 %	Department travel costs were higher than anticipated.
TOTAL Secretariat-Admin	3 100 126	3 122 590	3 462 584	339 994	11 %	
Capacity Development 1 (CD1)						
Staff costs	12 438 948	11 507 028	11 520 214	13 186	0%	
Other costs	2 865 937	2 945 110	2 792 983	152 127	-5%	
Sub-total Admin CD1	15 304 885	14 452 138	14 313 197	-138 941	-1 %	
Programmes CD1						
ISSAI Implementation Initiative - 3i	2 833 000	3 254 020	2 729 956	-524 064	-16 %	Unable to hire a Quality Assurance manager and complete planned activity on Quality Assurance.
Enhancing eLearning Capacity	1 930 000	947 520	1 003 659	56 139	6 %	
SAI Young Leaders	3 300 000	2 731 543	2 671 410	-60 133	-2 %	
Auditing Sustainable Development Goals - SDGs	4 850 000	7 136 053	6 761 268	-374 785	-5 %	
Miscellaneous	200 000	369 645	333 930	-35 715	-10 %	Lower than expected costs on Evaluation.
Sub-total Programmes CD1	13 113 000	14 438 781	13 500 224	-938 557	-7 %	
TOTAL CD1	28 417 885	28 890 919	27 813 421	-1 077 498	-4 %	
Capacity Development 2 (CD2)						
Staff costs	13 529 172	12 210 061	10 631 268	-1 578 793	-13%	Recharging of staff costs and overheads to bilateral
Other costs	3 110 177	3 294 495	2 934 974	-359 521	-11%	Recharging of staff costs and overheads to bilateral
Sub-total Admin CD2	16 639 349	15 504 556	13 566 242	-1 938 314	-13 %	
Programmes CD2						
Audit of Externally Aided Projects in Agricultural and Food Security	580 000	494 705	494 705	0	0 %	
INTOSAI Regions, Networks & Communities	165 000	403 904	410 979	7 075	2 %	
Bilateral Support	2 699 000	8 362 710	9 461 356	1 098 646	13%	Higher activity level than anticipated

	Budget (Nov 2017)	Budget (Revised Jul 2018)	Actuals	Deviation vs. Revised	%	Comments
SAI Independence	335 000	758 989	498 163	-260 826	-34 %	Slow progress in support to PNG and Suriname
SAI Fighting Corruption	4 365 000	5 630 681	4 610 615	-1 020 066	-18 %	One activity in CREFIAC was postponed to 2019 due to paternity leave
SAI Engaging with Stakeholders	6 395 000	5 842 847	5 741 290	-101 557	-2 %	
SAI Strategy, Performance Measurement & Reporting	1 309 000	1 961 315	2 322 220	360 905	18 %	Additional activity to develop programme material and more participants/higher costs than anticipated in PASAI
SAI PMF	4 918 834	2 331 092	2 268 822	-62 270	-3 %	
Sub-total Programmes CD2	20 766 834	25 786 243	25 808 149	21 906	0 %	
TOTAL CD2	37 406 183	41 290 799	39 374 391	-1 916 408	-5 %	
INTOSAI Donor Secretariat (IDS)						
Admin Staff costs	699 133	720 046	679 747	-40 299	-6 %	
Overheads and other indirect costs	507 504	687 704	641 798	-45 906	-7 %	
Sub-total Admin IDS	1 206 637	1 407 750	1 321 545	-86 205	-6 %	
Programmes IDS						
Programme Staff costs	1 989 841	2 049 361	1 744 291	-305 070	-15 %	Head of Admin and IDS spent 14% less time on IDS, recharged to admin. Communication manager time also used to support IDI was recharged to IDI Admin.
Funding Mechanisms (GCP)	522 000	1 039 000	574 813	-464 187	-45 %	Planned to scale up, but cancelled planned workshop for tier 2, as it was determined to be too early to carry it out, also connected to decision to not request top-up funding
Research, guidance and training	380 000	0	155	155		
Outreach and communication	237 300	237 300	173 242	-64 058	-27 %	Cut back on activities to remain within budget
SAI Capacity Development Database	70 200	70 200	41 917	-28 283	-40 %	Cut back on activities to remain within budget
Governance and Programme Management	42 000	92 000	82 016	-9 984	-11 %	Travel to Kuwait less expensive than anticipated
Monitoring and Evaluation	74 000	360 000	360 252	252	0 %	
Sub-total Programmes IDS	3 280 241	3 847 861	2 976 685	-871 176	-23 %	
TOTAL IDS	4 486 878	5 255 611	4 298 231	-957 380	-18 %	
TOTAL IDI	73 411 072	78 559 919	74 948 626	-3 611 293	-5 %	

IDI FINANCIAL POSITION

Financial Position	
Reserves Brought Forward	17 627 857
Total Income	66 857 742
Total Available Funding	84 485 599
Total Expenditure	74 948 626
Adjustment for receivables ³⁹	296 612
Surplus/Carry Forward	9 833 585

A large portion of the carry forward consists of several long-term funding agreements where payments have been made for multiple years. These are held as liabilities to the donor until they can be matched with expenditure that is within the agreement. At the end of 2018, the largest balances are held with SECO Switzerland (NOK 5 506 000), Canada (NOK 1 657 000) and the Norwegian Embassy Kenya (NOK 750 000).

IDI also holds a portion of the carry forward (liabilities to INTOSAI, Kuwait and previous funding from Saudi Arabia) as unrestricted reserves as a buffer to avoid risk to liquidity. This amounts to 1 174 000. The IDI also has equity in the foundation that was contributed by OAG Norway when IDI was moved to Norway, amounting to NOK 250 000 NOK. The interest accrued on this equity is currently at NOK 221 000.

³⁹ This is the last grant payment from USAID, which is accounted for in 2018, but paid in 2019 and therefore booked as an advance.

5. LESSONS LEARNED



5. LESSONS LEARNED

IDI captures lessons learned from its programmes. In its 2017 PAR, for the first time IDI synthesised lessons learned from all programmes to provide a common basis for cross-IDI lesson learning. The following provides a structured synthesis of the lessons learned from different programmes during 2018. These have been grouped together by subject and rephrased to make them more widely applicable across IDI's work. Lessons which were also raised in 2017 are shown in red. IDI considers it appropriate that many of its lessons learned carry forward from year to year, as often these are good practices which IDI needs to apply from one programme to another.

The lessons below are additional to key lessons learned from independent reviews and evaluations, which are reported in section 4.6 above, and published. Specific lessons learned from different programmes are presented in the detailed programme reports in the appendix.

Partnerships

1. **Involve INTOSAI Regions and Regional Experts:** Involvement of the Regional Secretariat and Regional experts is critical in ensuring the success of any institutional strengthening initiative at the SAI level.
2. **Invest in partnering with the INTOSAI Regions during programme planning:** For the preparation of regional programme plans, the dialogue and cooperation with the INTOSAI regions are fundamental. A key finding from recent years is that this process requires significantly more efforts, both in terms of communication and support, than anticipated.
3. **Involvement of Partners outside INTOSAI:** The involvement of external partners (UN bodies, CSOs, Development Partners, government representatives) in the planning and delivery of programmes can influence change in some of those partners. This can lead to greater harmonisation of approaches and increased understanding between SAIs and their partners. Involving external partners in conversations with SAI leaders and staff brings different perspectives into the programme, enriches our thinking and provides excellent exposure to SAI leadership and staff.
4. **Building SAI capacity to manage partnerships:** Supporting SAIs to strengthen how to manage Development Partner relationships received a lot of positive feedback. It has the potential for being an effective vehicle for helping SAIs scale up the support they need and ensuring all support follows agreed principles for effective capacity development support.

Commitment of SAI Leadership

5. **Involvement of SAI leadership:** Involving SAI heads and senior management in programme planning builds buy-in and supports the timely completion of deliverables and monitoring of implementation. It also assists in securing SAIs to host events and provide resource persons. Continuous communication with SAI leadership is also important to follow up on commitments.
6. **Understanding commitment of SAI leadership:** Due to the 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 at the start of engagements.

IDI Delivery Model

7. **Support for SAI leadership, change management and stakeholder engagement:** all IDI programmes are effectively change management programmes, and change requires (amongst other things) buy-in and support of SAI leaders. IDI learned that success requires reaching out to SAI leaders and getting them on board, investing in soft skills and change management skills of IDI staff and programme participants, and building stakeholder engagement into SAI's implementation plans.
8. **Facilitating sustainable change at the SAI level:** for many programmes, sustainable change in a SAI requires working with a critical mass of staff and ensuring different teams from across the SAI have the same understanding and the motivation to work together for change. IDI programmes need to find a way of engaging with all the relevant teams within the SAI. This could be by having wider involvement in the programme, supporting programme participants to roll-out the programme in their own SAI, or providing SAI-level support to developing and implementing change strategies.
9. **Building a common understanding:** IDI learned that in many areas, there is a need to check that there is a common understanding of a subject amongst interested SAIs and programme participants, and if not to develop this, prior to moving forward with a programme. Global, regional and SAI-level awareness raising is a continual need, especially on understanding ISSAI implementation and compliance.
10. **Certification or education?** Given the professional development needs in the SAI community, IDI learned that it was important to prioritise education, not just certification. IDI has designed an EAR (Education, Assessment, Reflection) framework for PESA that equally emphasises these three aspects in professional development of SAI auditors.
11. **Scaling-up professional capacity development:** IDI research on MOOCs showed that they may be more suitable for awareness raising objectives rather than robust capacity development. Based on this learning IDI has decided to move to more flexible digital education solutions blended with other forms of support, rather than investing in MOOCs.
12. **Promoting diversity and inclusion:** Running programmes on a global rather than regional basis (where feasible) significantly increases diversity in the programme. Providing for flexibility in the application process and attendance (online selection and attendance) provides for inclusiveness.
13. **Efficiency of programme delivery:** some programme content can be covered effectively through online interaction between face to face interactions. Programmes can also be made more cost effective by conducting selection online and asking participating SAIs to bear their own costs where feasible.
14. **Promoting sustainability:** supporting a SAI to do an activity once may not always lead to the desired sustainable change in performance across the SAI. In IDI's SAI-level support, IDI found that SAIs requested and benefitted from support during second rounds of activities, such as cooperative audits. This gives the opportunity to reinforce learning, learn from initial mistakes, and to build up a greater critical mass of skills within the SAI, reducing the risk of skill loss.

Programme Planning

15. **Sequencing programme delivery:** all programme planning needs to carefully think through the sequencing and timing of activities, and the links between them. For example:
- Providing SAIs sufficient time to complete one component before moving onto the next component where this builds on the previous. This should also reflect SAI's absorption capacity.
 - Providing time for development and translation of GPGs, prior to developing and delivering related training materials.
 - Providing sufficient time for logistical arrangements especially around organising international travel.
 - Providing sufficient time for participants to complete relevant activities within their SAIs.
 - Planning for and investing in sufficient resources for down-stream activities, e.g. reviewing assessments and cooperative audit reports.
 - Planning the sequencing of roll-out of a programme into different languages, including developing subject matter expertise for each region within and outside IDI
16. **Tailoring regional strategies:** Cultural differences, attitudes towards particular subjects, level of communication, languages and engagement of the INTOSAI regional bodies all impact on interest, take-up and delivery of programmes. Each programme may benefit from planning targeted and differentiated approaches in different regions.
17. **Wider engagement to strengthen coordination:** Involvement and buy in of external partners (UN bodies, CSOs, development partners, government representatives) and other providers of support to SAIs in planning and delivering programmes is crucial to strengthen coordination, avoid duplication of efforts, and prevent the proliferation of conflicting approaches and methodologies.
18. **Setting targets:** Targets in terms of outputs and outcomes should be planned in a more realistic manner to reflect the actual capacity of SAIs to participate and to meet their commitments.

Programme Delivery

19. **Investing in product quality:** successful programmes rely on high quality products. This requires that global materials are built on actual SAI experience; that materials are tailored to individual regions for delivery; and that courseware is constantly refined. This requires investment in products and is essential for IDI credibility.
20. **Utilising synergies and maintaining consistent IDI approach:** strong synergies exist between IDI programmes. For example, SPMR builds on SAI PMF; all cooperative audits build on ISSAI implementation; programme delivery often utilises eLearning capacity; bilateral support including PAP-APP requires tools from across IDI's entire portfolio. IDI needs to utilise these synergies effectively, through sharing tools and expertise, and ensure that each programme maintains a consistent IDI approach to specific areas of SAI capacity development.

21. **Certification based on participation and arrangements for certifying competency:** providing participants with certificates for successful completion of programme modules and evidence of implementation can be a powerful incentive for completion deliverables. This needs to be distinguished from IDI's competency-based certification programmes. As IDI moves further into competency-based certification programmes, it needs to considerably strengthen the evaluation framework and process in terms of quality arrangements, governance arrangements, communication, invigilation and risk mitigation measures to ensure integrity of the process and results. IDI sees value in maintaining a mixed portfolio of initiatives that provide competency based on certification and on participation.
22. **Empowering programme participants:** for leadership and personal development programmes, engaging participants in development and choice of programme content, creating an environment of trust, ownership, freedom of expression and participation, and opportunity to do things from beginning to end outside their comfort zone worked well. IDI also learned that focusing on how participants felt was important, as it was a key driver of their personal effectiveness journey.

Cooperative Audits

23. **Facilitating audit impact:** IDI learned there are a number of factors which can contribute to cooperative audits delivering greater impact. These include supporting SAIs in their stakeholder engagement and awareness raising during and after the audit. Also, ensuring audits are not just technically sound, but that key messages are written in a way that is easily understood and relevant to readers of the report. Programme design should therefore include inputs on both these areas, for example communication and writing skills workshops.
24. **Assessing the quality of Cooperative audits:** to assess the effectiveness of IDI support, IDI needs to know whether the cooperative audits it facilitates have reached the desired quality, specifically regarding ISSAI compliance and any designed audit methodology for the subject. IDI also needs to ensure that for any audits with which IDI is associated, users of the report have assurance about the report quality. IDI therefore needs to develop guidance and protocols for conducting QA reviews as a part of IDI cooperative audit support. Such guidance should include the process to be followed, competencies of QA reviewers engaged, roles and responsibilities of QA reviewers, QA checklist to be used for cooperative audits, standard format of QA report, process for communicating the report, and follow up of the QA report.
25. **Guidance on challenging areas:** most SAIs faced challenges in applying a whole of government approach to their audits, examining inclusiveness, and engaging stakeholders in the audit process. There is a need to provide detailed 'how to' guidance in each of these areas.

Advocacy for SAI Independence

26. **Turning advocacy into action:** 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.

27. **Timely response to independence challenges:** Providing a timely and effective INTOSAI wide response to immediate threats to independence appears to be a challenge, especially at the SAI level. There is a need for an effective coordination mechanism of such support for which there might be a greater demand in future. Similarly, there might be a need to develop a shared understanding within the INTOSAI community of what rapid advocacy means at the country level and what role INTOSAI can play.

Mobilising and Developing Appropriate Expertise

28. **Investing in resource persons:** Finding resource persons with the right combination of skills and languages, e.g. ISSAI-based audit knowledge (in financial, compliance or performance audit), the subject matter to be audited (e.g. SDGs, anti-corruption) and face to face or eLearning facilitation skills is essential for success. While this is challenging, investing in the identification, mentoring, eLearning and facilitation skills of resource persons makes a difference. This can be through specific training for resource persons, ensuring they are comfortable with materials in advance, and having time (at least a day) for pre-meetings prior to delivery of training or other events.

Bilateral Support

29. **Understanding country context:** For country-level institutional capacity building interventions, it is critical to understand the country context through a thorough assessment of the political environment, the PFM landscape and identify a space for reform, if any. This will assist in identifying key partners to work with and will have an impact on the likelihood of success of the support.
30. **Importance of SAI senior management when working in challenging situations:** SAIs in fragile and challenging situations with dedicated senior management can produce tangible outputs. Without this, little can be achieved. Changes to senior management can therefore impact the feasibility of entire programmes. IDI should monitor this and respond appropriately.
31. **Prioritising relationship building and communication:** Smooth communication and coordination can be established despite distance-based support. Lack of daily presence can and must be compensated for by frequent phone/online calls, as well as prioritizing relationship building activities in meetings and workshops.
32. **Tailored made support:** Programme material and global tools must be customized, and training courses must be contextualized for SAIs operating in the most challenged environments, and where initial capacity may be weak. Full compliance with international best practice may not always be an appropriate short-medium term goal; what is important is to build momentum, move forward, and build in continual learning.

6. CORPORATE RISKS AND CONTROL MEASURES



6. CORPORATE RISKS AND CONTROL MEASURES

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

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

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

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

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

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

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

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

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

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

The residual risk, after applying the risk response including control measure, is indicated in the final column of the risk register. Changes from the residual risk rating in the previously approved risk register is

indicated with an arrow and the residual risk is also colour coded: high – red / moderate – amber / low – green.

The risk register is maintained by SSU. Prior to each Board meeting, SSU reviews and updates the risk register. In doing so, SSU examines the risk registers for each IDI programme or work stream, to identify common risks that need to be brought up to the organisational level risk register. The draft risk register is reviewed by the IDI management team, prior to submission to the IDI Board. The Board reviews and discusses the risk register at each Board meeting and takes ownership of the proposed risk responses through approval of the risk register document.

Due to the nature of some of the risks in the risk register, it is maintained as a confidential document of the IDI Board. However, the key risks relevant for the 2018 PAR (as approved by the Board in November 2018) were as follows:

Developmental Risks	
1.	Legislature support for SAIs: a lack of legislature interest in, and support for, SAIs undermines the impact SAIs can have for the benefits of citizens.
2.	SAI Independence: the performance and impact of SAIs is hampered by constraints to operational and financial independence.
3.	Transparency and accountability: SAI's not leading by example in promoting accountability and transparency (especially public reporting) undermines SAI performance, government performance and benefits for citizens.
4.	SAI strategic planning: poor quality SAI strategic plans undermines their long-term development and their selection of capacity development programmes.
5.	ISSAI implementation: SAIs do not have the capacity to fully implement the ISSAIs, reducing audit quality and the impact of audit work for citizens. Further, in the absence of a regulatory mechanism and a common understanding of compliance, the credibility of the ISSAI framework/IFPP is gradually eroded by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant, undermining the basis for many IDI interventions.
6.	Professionalisation: Lack of a critical mass of professionally qualified public-sector audit professionals due to limited professional education opportunities and availability of SAI specific professional development for financial, performance and compliance audit.
7.	Sustainability: the way in which capacity development support is provided does not lead to SAI performance improvement (<i>e.g. poor alignment with strategic plans, poor coordination of support, no consideration of SAI absorption capacity, and new knowledge from programme participation not being translated into changed practices within SAIs</i>)
8.	Leave no SAI behind: SAIs in the most challenged environments are unable to effectively benefit from IDI programmes and make little progress in strengthening their performance.
Operational Risks	
9.	Quality: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.
10.	Partnerships: As IDI increasingly partners to deliver on its work streams and other initiatives, the IDI's partners may not have the same approaches and routines to ensure contribution towards sustainable change as IDI.
11.	Funding: Insufficient, unpredictable and/or short-term funding undermines IDI's ability to plan for and implement long term capacity development initiatives, reducing impact.
12.	In-kind contributions: IDI cannot secure the quantity and quality of in-kind support that it currently relies on to deliver its programmes.

13. Staff safety: a major incident would affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities, programmes, and/or locations. Would also have significant impact on IDI's reputation.
14. Staffing: IDI cannot secure the quantity and quality of staff necessary to deliver its programmes.
15. Gender: IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio.
16. Internal governance: poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the Strategic Plan.
Reputational Risks
17. Stakeholder expectations: growing demand for IDI programmes means some stakeholder's expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver programmes and secure impact.
18. Perceptions of conflict of interest: between different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others.
19. Staff conduct: a major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, its credibility as a delivery partner and its ability to secure necessary funding.
20. Association with Governments with poor corruption and/or human rights and/or gender records or with Governments using IDI for own controversial political agendas: Entering into funding agreements or other partnerships with such countries may cause reputational damage to IDI.

IDI considers that, during 2018, it managed these risks as effectively as possible. However, it rates the residual risks relating to 1, 2, 5, 7 and 8 to be high. While IDI's portfolio is designed to make a contribution to addressing these risks (as explained in section 3), IDI can only make a small long-term contribution to these areas through its work, and progress is reliant on the work of SAIs and on strengthening institutional arrangements within each developing country.

ANNEXES



Annex 1⁴⁰: SAIs with Staff Participating in Programme Events 2018

No.	SAI	INTOSAI Region	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2018 (Harmonized list)	1. 3i	2. SDGs	3. SYL	4. EEC	5. EFPAFS	6. Bilateral	7. SAI PMF	8. SPMR	9. SFC	10. SES	11. SI	Other: IDS
1	Botswana	AFROSAI-E	UMI	Yes		N	Y	Y	N	N	N	N	N	N	Y	Y	N
2	Eritrea	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	N	Y	N	N	N	Y	N	Y
3	Ethiopia	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	N	N	N	N	Y	N
4	Gambia	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	Y	Y	N	N	N	Y	N	Y
5	Ghana	AFROSAI-E	LMI	Yes		N	Y	N	N	N	N	N	N	N	Y	N	N
6	Kenya	AFROSAI-E	LMI	Yes		N	Y	N	Y	N	N	N	N	N	Y	Y	N
7	Lesotho	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	N	N	N	Y	Y	N
8	Liberia	AFROSAI-E	LDC	Yes	Yes	N	Y	Y	Y	Y	N	N	N	Y	Y	Y	N
9	Malawi	AFROSAI-E	LDC	Yes		N	Y	N	N	Y	N	N	N	N	Y	N	N
10	Namibia	AFROSAI-E	UMI	Yes		N	Y	N	N	N	N	N	N	N	Y	N	N
11	Nigeria	AFROSAI-E	LMI	Yes		N	N	N	N	N	N	N	N	N	Y	N	N
12	Rwanda	AFROSAI-E	LDC	Yes		N	N	N	Y	Y	N	N	N	N	Y	N	N
13	Seychelles	AFROSAI-E	HI	No		N	N	N	Y	N	N	N	N	N	Y	N	N
14	Sierra Leone	AFROSAI-E	LDC	Yes	Yes	N	Y	N	N	Y	Y	N	N	Y	Y	Y	Y
15	South Africa	AFROSAI-E	UMI	Yes		N	Y	Y	N	N	N	N	N	N	Y	N	Y
16	South Sudan	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	N	Y	N	N	N	N	N	N
17	Swaziland Eswatini)	AFROSAI-E	LMI	Yes		N	N	N	N	N	N	N	N	N	Y	N	N
18	Tanzania	AFROSAI-E	LDC	Yes		N	Y	N	Y	Y	N	Y	N	Y	Y	Y	N
19	Uganda	AFROSAI-E	LDC	Yes		N	Y	N	N	N	N	N	N	N	Y	Y	N
20	Zambia	AFROSAI-E	LDC	Yes		N	Y	Y	N	Y	N	N	N	Y	Y	N	N
21	Zimbabwe	AFROSAI-E	OLI	Yes	Yes	N	N	N	N	N	Y	N	N	N	Y	Y	Y

⁴⁰ This list shows SAIs with staff participating in our programme events including Capacity Development, Advocacy and SAI level support. It is not a representation of SAI participation in specific IDI programmes.

No.	SAI	INTOSAI Region	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2018 (Harmonized list)	1. 3i	2. SDGs	3. SYL	4. EEC	5. EFPAFS	6. Bilateral	7. SAI PMF	8. SPMR	9. SFC	10. SES	11. SI	Other: IDS
22	Algeria	ARABOSAI	UMI	Yes		N	Y	N	Y	N	N	N	N	N	N	N	N
23	Bahrain	ARABOSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N
24	Egypt	ARABOSAI	LMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
25	Iraq	ARABOSAI	UMI	Yes	Yes	N	N	N	N	N	N	N	N	Y	Y	N	N
26	Jordan	ARABOSAI	LMI	Yes		N	N	N	Y	N	N	N	N	Y	Y	N	N
27	Kuwait	ARABOSAI	HI	No		N	Y	N	Y	N	N	Y	N	Y	Y	N	N
28	Lebanon	ARABOSAI	UMI	Yes	Yes	N	N	N	N	N	N	N	N	Y	N	N	N
29	Libya	ARABOSAI	UMI	Yes	Yes	N	Y	N	N	N	N	N	N	Y	N	N	N
30	Mauritania	ARABOSAI	LDC	Yes		N	Y	N	N	N	N	N	N	N	Y	N	N
31	Morocco	ARABOSAI	LMI	Yes		N	N	N	Y	N	N	N	N	Y	Y	N	N
32	Oman	ARABOSAI	HI	No		N	Y	N	Y	N	N	N	N	Y	Y	N	N
33	Palestine	ARABOSAI	LMI	Yes	Yes	N	Y	N	Y	N	N	N	N	Y	Y	N	N
34	Qatar	ARABOSAI	HI	No		N	Y	N	Y	N	N	N	N	N	Y	N	N
35	Saudi Arabia	ARABOSAI	HI	No		N	Y	N	N	N	N	Y	N	Y	Y	N	N
36	Somalia	ARABOSAI	LDC	Yes	Yes	N	N	N	N	N	Y	N	N	N	N	N	N
37	Sudan	ARABOSAI	LDC	Yes	Yes	N	Y	N	Y	N	N	N	N	Y	N	Y	N
38	Syrian Arab Republic	ARABOSAI	LMI	Yes	Yes	N	N	N	N	N	N	N	N	Y	N	N	N
39	Tunisia	ARABOSAI	LMI	Yes		N	N	N	Y	N	N	Y	N	Y	Y	N	N
40	United Arab Emirates	ARABOSAI	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
41	Afghanistan	ASOSAI	LDC	Yes	Yes	N	Y	N	N	N	N	N	N	Y	Y	N	N
42	Bangladesh	ASOSAI	LDC	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
43	Bhutan	ASOSAI	LDC	Yes		Y	Y	Y	N	N	N	N	N	N	Y	N	N
44	Cambodia	ASOSAI	LDC	Yes		Y	Y	N	N	N	N	Y	N	N	Y	N	N
45	China	ASOSAI	UMI	Yes		N	Y	Y	N	N	N	N	N	Y	N	N	N
46	India	ASOSAI	LMI	Yes		N	Y	Y	N	N	N	Y	N	N	N	N	N
47	Indonesia	ASOSAI	LMI	Yes		Y	Y	N	N	N	N	Y	N	N	N	N	N
48	Israel	ASOSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N

No.	SAI	INTOSAI Region	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2018 (Harmonized list)	1. 3i	2. SDGs	3. SYL	4. EEC	5. EFPAFS	6. Bilateral	7. SAI PMF	8. SPMR	9. SFC	10. SES	11. SI	Other: IDS
49	Japan	ASOSAI	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
50	Kyrgyzstan	ASOSAI	LMI	Yes		N	N	N	N	N	N	N	N	Y	N	N	N
51	Lao Peoples Democratic Republic	ASOSAI	LDC	Yes		Y	Y	N	N	N	N	Y	N	N	Y	N	N
52	Malaysia	ASOSAI	UMI	Yes		Y	Y	N	N	N	N	N	N	Y	N	N	N
53	Maldives	ASOSAI	UMI	Yes		N	Y	Y	N	N	N	N	N	Y	Y	N	N
54	Mongolia	ASOSAI	LMI	Yes		N	Y	N	N	N	N	N	N	N	Y	N	N
55	Myanmar	ASOSAI	LDC	Yes	Yes	Y	N	N	N	N	N	N	N	N	Y	N	N
56	Nepal	ASOSAI	LDC	Yes		N	Y	N	N	N	N	N	N	Y	Y	N	N
57	Pakistan	ASOSAI	LMI	Yes		N	N	N	N	N	N	N	N	Y	Y	N	N
58	Philippines	ASOSAI	LMI	Yes		Y	Y	N	N	N	N	Y	N	N	Y	N	N
59	Sri Lanka	ASOSAI	LMI	Yes		N	Y	N	N	N	N	N	N	N	Y	N	N
60	Thailand	ASOSAI	UMI	Yes		Y	N	Y	N	N	N	Y	N	Y	Y	N	N
61	Viet Nam	ASOSAI	LMI	Yes		Y	N	N	N	N	N	Y	N	N	Y	N	N
62	Antigua and Barbuda	CAROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	Y	N	N
63	Belize	CAROSAI	UMI	Yes		Y	N	N	N	N	N	Y	N	N	Y	N	N
64	Cayman Islands	CAROSAI	HI	No		N	N	N	N	N	N	N	Y	Y	N	N	N
65	Curazao	CAROSAI	HI	No		N	N	N	Y	N	N	N	N	N	Y	N	N
66	Dominica	CAROSAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	Y	N	N
67	Grenada	CAROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	Y	N	N
68	Guyana	CAROSAI	UMI	Yes		N	N	N	N	N	N	Y	Y	N	N	N	N
69	Haiti	CAROSAI	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	Y	N	N
70	Jamaica	CAROSAI	UMI	Yes		N	Y	N	Y	N	N	N	Y	Y	Y	N	N
71	Montserrat	CAROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	Y	N	N
72	Saint Kitts and Nevis	CAROSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N
73	Saint Lucia	CAROSAI	UMI	Yes		N	Y	N	N	N	N	Y	N	N	Y	N	N
74	Saint Vincent and the Grenadines	CAROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	Y	N	N
75	Suriname	CAROSAI	UMI	Yes		N	N	N	N	N	N	Y	Y	N	Y	N	N

No.	SAI	INTOSAI Region	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2018 (Harmonized list)	1. 3i	2. SDGs	3. SYL	4. EEC	5. EFPAFS	6. Bilateral	7. SAI PMF	8. SPMR	9. SFC	10. SES	11. SI	Other: IDS
76	Benin	CREFI AF	LDC	Yes		N	Y	N	N	N	N	N	N	Y	Y	N	N
77	Burkina Faso	CREFI AF	LDC	Yes		N	Y	N	N	N	N	N	N	Y	Y	N	N
78	Burundi	CREFI AF	LDC	Yes	Yes	N	Y	N	Y	N	N	N	N	Y	Y	N	N
79	Cabo Verde	CREFI AF	LMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
80	Cameroon	CREFI AF	LMI	Yes		N	Y	N	Y	N	N	Y	Y	Y	Y	N	N
81	Central African Republic (CAR)	CREFI AF	LDC	Yes	Yes	N	Y	N	N	N	N	N	N	N	N	N	N
82	Chad	CREFI AF	LDC	Yes	Yes	N	Y	N	N	N	N	N	N	N	Y	N	N
83	Comoros	CREFI AF	LDC	Yes	Yes	N	Y	N	Y	N	N	N	N	Y	Y	N	N
84	Congo, Republic of	CREFI AF	LMI	Yes	Yes	N	N	N	Y	N	N	N	N	N	Y	N	N
85	Congo, Democratic Republic of the (DRC)	CREFI AF	LDC	Yes	Yes	N	Y	N	Y	N	Y	N	N	Y	Y	N	Y
86	Côte d'Ivoire	CREFI AF	LMI	Yes	Yes	N	Y	N	Y	N	N	N	N	Y	N	N	N
87	Djibouti	CREFI AF	LDC	Yes	Yes	N	Y	N	N	N	N	Y	Y	Y	Y	N	N
88	Gabon	CREFI AF	UMI	Yes		N	Y	N	N	N	N	N	N	Y	Y	Y	Y
89	Guinea	CREFI AF	LDC	Yes		N	Y	N	N	N	Y	N	N	Y	Y	N	Y
90	Madagascar	CREFI AF	LDC	Yes		N	Y	N	Y	N	Y	N	N	Y	Y	N	Y
91	Mali	CREFI AF	LDC	Yes	Yes	N	Y	N	N	N	N	N	N	Y	N	N	N
92	Niger	CREFI AF	LDC	Yes		N	Y	N	Y	N	Y	N	N	Y	Y	N	Y
93	Sao Tome and Principe	CREFI AF	LDC	Yes		N	Y	N	N	N	N	N	N	Y	Y	N	N
94	Senegal	CREFI AF	LDC	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
95	Togo	CREFI AF	LDC	Yes	Yes	N	Y	N	N	N	Y	N	N	Y	Y	N	Y
96	Albania	EUROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	Y	N	N	N
97	Armenia	EUROSAI	LMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N
98	Austria	EUROSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N
99	Azerbaijan	EUROSAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N
100	Bosnia and Herzegovina	EUROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N
101	Bulgaria	EUROSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N

No.	SAI	INTOSAI Region	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2018 (Harmonized list)	1. 3i	2. SDGs	3. SYL	4. EEC	5. EFPAFS	6. Bilateral	7. SAI PMF	8. SPMR	9. SFC	10. SES	11. SI	Other: IDS
102	Estonia	EUROSAI	HI	No		N	N	Y	Y	N	N	N	N	N	N	N	N
103	Finland	EUROSAI	HI	No		N	Y	Y	N	N	N	N	N	N	N	N	N
104	Georgia	EUROSAI	LMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
105	Greece	EUROSAI	HI	No		N	N	N	Y	N	N	Y	N	N	N	N	N
106	Hungary	EUROSAI	HI	No		N	N	N	Y	N	N	Y	N	N	N	N	N
107	Kazakhstan	EUROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y	N	N	N
108	Luxembourg	EUROSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N
109	Macedonia, Republic of	EUROSAI	UMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
110	Malta	EUROSAI	HI	No		N	N	Y	N	N	N	Y	N	N	N	N	N
111	Netherlands	EUROSAI	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
112	Norway	EUROSAI	HI	No		N	Y	N	N	N	N	Y	N	N	N	N	N
113	Poland	EUROSAI	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
114	Slovakia	EUROSAI	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
115	Spain	EUROSAI	HI	No		N	Y	N	N	N	N	Y	N	N	N	N	N
116	Sweden	EUROSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N
117	Switzerland	EUROSAI	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
118	Turkey	EUROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N
119	Ukraine	EUROSAI	LMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N
120	Canada	None	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
121	United States of America	None	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
122	Argentina	OLACEFS	UMI	Yes		N	Y	Y	N	N	N	N	N	N	N	N	N
123	Bolivia	OLACEFS	LMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
124	Brazil	OLACEFS	UMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
125	Chile	OLACEFS	HI	No		N	Y	N	N	N	N	Y	N	N	N	N	N
126	Colombia	OLACEFS	UMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
127	Costa Rica	OLACEFS	UMI	Yes		N	Y	Y	N	N	N	N	N	N	N	N	N
128	Cuba	OLACEFS	UMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N

No.	SAI	INTOSAI Region	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2018 (Harmonized list)	1. 3i	2. SDGs	3. SYL	4. EEC	5. EFPAFS	6. Bilateral	7. SAI PMF	8. SPMR	9. SFC	10. SES	11. SI	Other: IDS
129	Dominican Republic	OLACEFS	UMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N
130	Ecuador	OLACEFS	UMI	Yes		N	Y	Y	N	N	N	Y	N	N	N	N	N
131	El Salvador	OLACEFS	LMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N
132	Guatemala	OLACEFS	LMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
133	Honduras	OLACEFS	LMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
134	Mexico	OLACEFS	UMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
135	Nicaragua	OLACEFS	LMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
136	Paraguay	OLACEFS	UMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
137	Peru	OLACEFS	UMI	Yes		N	Y	N	N	N	N	Y	N	N	N	N	N
138	Uruguay	OLACEFS	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N
139	Venezuela	OLACEFS	UMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
140	Cook Islands	PASAI	UMI	Yes		N	Y	Y	N	N	N	N	Y	N	Y	N	N
141	Fiji	PASAI	UMI	Yes		Y	Y	Y	Y	N	N	Y	N	Y	N	N	N
142	Guam	PASAI	HI	No		N	N	N	Y	N	N	N	Y	N	Y	N	N
143	Kiribati	PASAI	LDC	Yes	Yes	Y	Y	N	N	N	N	N	N	N	N	N	N
144	Marshall Islands	PASAI	UMI	Yes	Yes	N	N	N	N	N	N	N	Y	N	N	N	N
145	Micronesia	PASAI	LMI	Yes	Yes	N	Y	N	Y	N	N	N	Y	N	Y	N	N
146	Nauru	PASAI	UMI	Yes		Y	N	N	N	N	N	N	N	N	N	N	N
147	Palau	PASAI	UMI	Yes		N	Y	N	N	N	N	N	N	N	N	N	N
148	Papua New Guinea	PASAI	LMI	Yes	Yes	Y	Y	N	N	N	N	N	Y	N	Y	Y	N
149	Samoa	PASAI	UMI	Yes		Y	Y	Y	Y	N	N	N	N	Y	Y	N	N
150	Solomon Islands	PASAI	LDC	Yes	Yes	Y	Y	N	Y	N	N	N	N	Y	Y	N	N
151	Tonga	PASAI	UMI	Yes		Y	Y	Y	N	N	N	N	Y	N	Y	N	N
152	Tuvalu	PASAI	LDC	Yes	Yes	Y	Y	N	N	N	N	N	Y	N	Y	N	N
153	Vanuatu	PASAI	LDC	Yes		Y	N	N	Y	N	N	N	N	Y	Y	N	N

Annex 2: Programme-wise Participants and Resource Persons in 2018

The following table makes a distinction between the total number of participants and resource persons involved in the IDI programmes during 2018. A distinction is also made in terms of the 'Not Repeated' figures where the number of those participants and resource persons involved in more than one programme has been moderated.

Capacity Development Statistics 2018																		
No.	Programme Name	Language	Participants							Resource Team						Total no repeated		
			Actual Participants			PARTICIPANTS (NOT REPEATED)			Top Management		IDI Certified People		Others				RP NOT REPEATED	
			Male	Female	Total actual	NR Male	NR Female	Total no repeated	Male	Female	Male	Female	Male	Female	Total RP		NR Male	NR Female
1	ISSAI Implementation Initiative (3i)	More than 1	118	75	193	115	75	190	16	4	0	0	15	0	34	13	18	31
2	Auditing Sustainable Development Goals	More than 1	258	174	432	227	155	382	24	9	0	4	20	25	49	14	18	32
3	SAI Young Leaders	English	20	45	65	18	27	45	7	1	1	0	41	24	66	31	18	49
4	Enhancing eLearning Capacity	More than 1	43	40	83	43	39	82	0	0	14	10	4	2	30	12	8	20
5	Audit of Externally Funded Projects	English	20	6	26	14	5	19	0	0	0	1	2	0	7	4	3	7
6	Bilateral Support	More than 1	100	28	128	100	28	128	17	0	0	0	14	13	27	14	8	22
7	SAI Performance Measurement Framework	More than 1	58	84	142	58	84	142	0	5	19	0	1	4	24	3	4	7
8	Strategy, Performance, Measurement and Reporting	More than 1	41	38	79	24	25	49	22	8	10	9	8	0	35	4	3	7
9	SAI Fighting Corruption	More than 1	115	78	193	93	68	161	0	0	5	6	18	0	36	21	16	37
10	SAI Engaging with stakeholders	More than 1	111	78	189	101	70	171	3	1	0	2	21	0	45	11	15	26
11	SAI Independence	More than 1	26	21	47	26	21	47	8	3	3	0	5	0	0	5	0	5
	Others: INTOSAI Donor Secretariat	n/a	17	3	20	17	3	20	0	0	0	0	0	0	0	0	0	0
	Others: Support for INTOSAI Regions and Networks	n/a	32	24	56	32	24	56	8	2	0	0	0	0	0	0	0	0
Total 2018			959	694	1653	868	624	1492	105	33	52	32	149	68	353	132	111	243
			82 %		58 %		42 %								54 %		46 %	

Annex 3: IDI Results Measurement System

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

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

The results framework relies on different sources of information to set baselines, milestones and targets. These sources include the triennial IDI/INTOSAI Global Surveys (2014 and 2017), SAI PMF assessments⁴¹, iCAT (ISSAI Compliance Assessment Tools) reviews, PEFA data⁴², the International Budget Partnership’s Open Budget Survey⁴³, the annual IDI Performance and Accountability Reports, INTOSAI-Donor Cooperation reports, Global Call for Proposals’ consolidated results, results from Internal/External evaluations at the IDI, SAI Capacity Development Database and a monitoring sample⁴⁴.

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

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

⁴¹ Note that for SAI PMF assessments, any self-assessment reports must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology, otherwise they are not used for this results framework.

⁴² The Public Expenditure and Financial Accountability (PEFA) Programme was founded in 2001 as a multi-donor partnership between seven donor agencies and international financial institutions to assess the condition of country’s public expenditure, procurement and financial accountability systems and develop a practical sequence for reform and capacity-building actions. It contains two specific indicators which capture the performance of SAIs.

⁴³ The Open Budget Survey is an independent, comparative, and regular measure of budget transparency, participation, and oversight. It scores and ranks countries around the world through a bi-annual survey that measures observable facts in the above areas. Data is currently available for 2006, 2008, 2010 and 2012. 2014 data is expected shortly. It includes a number of questions related to SAIs.

⁴⁴ In 2014, IDI collected data from a Monitoring Sample of 30 SAIs. SAIs for the sample were selected to represent all INTOSAI regions, SAIs of different sizes, and the availability of data on the SAIs. Different sources of existing data were used to assess the 30 SAIs. In addition, a questionnaire and semi-structured telephone interviews were conducted with 15 SAIs, to crosscheck and complement other sources of information.

SAI Outcome Indicators:

SAI Outcome Indicator: SO1 (Timely Issuance of Audit Reports)	Baseline 2014⁴⁵	Target 2017
SO1 Percentage of SAIs in developing countries that issue ⁴⁶ their annual audit reports within the established legal time frame	LDC & OLI = 53 % LMI = 77 % UMI = 72%	LDC & OLI = 60% LMI = 80% UMI = 80%
	Achieved:	LDC & OLI = 50% LMI = 81% UMI = 83%
	Source: INTOSAI Triennial Global Survey 2017, Question 43, as reported in the INTOSAI Stocktaking Report 2017.	
SAI Outcome Indicator: SO2 (Timely Publication of Audit Reports)	Baseline 2014	Target 2017
SO2 Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	LDC & OLI = 40% LMI = 70% UMI = 80%	LDC & OLI = 50% LMI = 75% UMI = 85%
	Achieved:	LDC & OLI = 41% LMI = 73% UMI = 64%
	Source: IDI review of latest published PEFA reports (PEFA 2011 PI-10, criteria (iv), or PEFA 2016 PI-9 element 5), as reported in the INTOSAI Stocktaking Report 2017.	
SAI Outcome Indicator: SO3 (Implementing the ISSAI Prerequisites)	Baseline 2014	Target 2017
SO3 Percentage of SAIs in developing countries that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice		
Sub-indicators		
SO3.1 % of SAIs in developing countries that have decided to adopt the level 2 ISSAIs ⁴⁷	83%	95%
	Achieved:	N/A
	Source: Monitoring Sample	Source: None. Global survey only asked about level 3 ISSAI adoption. IDI decided not to conduct a monitoring survey as almost all data could be collected from other sources.
SO3.2 % of SAIs in developing countries that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF	20%	30%
	Achieved:	47%
	Source: Records of SAI PMF and iCAT assessments	Source: Analysis of records of SAI PMF and iCAT assessments, by IDI Strategic Support Unit (SSU).

⁴⁵ Classification based on OECD-DAC classification effective for reporting on 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

⁴⁶ Refers to the issuing of the audit reports by the SAI to the Parliament or other recipients determined by law.

⁴⁷ ISSAI 20, 30 and 40, as ISSAI 10 is not a SAI decision

SO3.3 % of SAIs in developing countries that have ISSAI compliant manuals and policies in place for:		
SO3.3 (i) Code of Ethics (ISSAI 30), including monitoring system	77%	85%
	Achieved:	80%
	Source: Monitoring Sample	Source: SAI PMF (Pilot): SAI-18 dim (i) score 1 or higher, or SAI PMF (Final): SAI-4 dim (i) score 1 or higher. Analysis by IDI SSU.
SO3.3 (ii) Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline b. 47%	a. 55% b. 55%
	Achieved:	a. 40% b. 21%
	Source: a. NA b. Monitoring Sample	Source: a. SAI PMF (Pilot): SAI-9 dim (iii) score 3 or higher, or SAI PMF (Final): SAI-4 dim (iii) score 3 or higher. Analysis by IDI SSU. b. SAI PMF (Pilot): SAI-9 dim (iv) score 3 or higher ⁴⁸ . Analysis by IDI SSU.
SO3.4 % of SAIs in developing countries that have generally implemented the ISSAIs, in practice, for:		
SO3.4 (i) Independence (ISSAI 10)	12%	20%
	Achieved:	44%
	Source: Global Survey: Q8, Q22, Q23, Q24 OBI: Q90, Q92 [All criteria to be met for a 'yes']	Source: SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both (ignore any that are N/A); or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both (ignore any that are N/A). Analysis by IDI SSU.
SO3.4 (ii) Transparency and accountability (ISSAI 20) a. % of SAIs in developing countries that publish at least 80% of their completed audit reports b. % of SAIs in developing countries that measure and report publicly on their annual performance	a. 48% b. No baseline available	a. 55% b. 25%
	Achieved:	a. 39% b. 14%
	Source: a. Global Survey b. NA	Source: a. INTOSAI Triennial Global Survey 2017, Question 44-45, as reported in the INTOSAI Stocktaking Report 2017. b. SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher. Analysis by IDI SSU.
SO3.4 (iii) Code of Ethics (ISSAI 30), including monitoring system	7%	15%

⁴⁸ Note there is no equivalent measure in the SAI PMF (final) version

	Achieved:	10%
	Source: Monitoring Sample	Source: SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher ⁴⁹ . Analysis by IDI SSU.
SO3.4 (iv) Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline available b. 7%	a. 15% b. 15%
	Achieved:	a. 20% b. 18%
	Source: a. No data available b. Monitoring Sample	Source: a. SAI PMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A). Analysis by IDI SSU. b. SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher. Analysis by IDI SSU.
SO3.5 % of SAls in developing countries that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice	0%	5%
	Achieved:	0%
	Source: Number of countries (from Monitoring Sample) for which all criteria under (3) and (4) above are met, and they have done a level 2 iCAT and/or SAI PMF	Source: Percentage of countries meeting all the criteria under (3) and (4) above, based on received SAI PMF assessment reports. Analysis by IDI SSU.
SAI Outcome Indicator: SO4 (Implementing the ISSAI Auditing Principles)	Baseline 2014	Target 2017
Percentage of SAls in developing countries that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: Sub Indicators:		
SO4.1 % of SAls in developing countries that have decided to adopt the ISSAIs on: i. Financial Audit ii. Performance Audit iii. Compliance Audit	i. Financial: 100% ii. Performance: 90% iii. Compliance: 97%	i. Financial: 95% ii. Performance: 95% iii. Compliance: 95%
	Achieved:	i. Financial: 67% ii. Performance: 66% iii. Compliance: 59%
	Source: Monitoring Sample	Source: INTOSAI Triennial Global Survey 2017, Question 69, responses indicating the SAI has developed or adopted standards based on or consistent with the relevant level 3 or 4 ISSAIs, as reported in the INTOSAI Stocktaking Report 2017.

⁴⁹ Note the adjustment to a score of 2 or higher reflects a change in the scoring criteria for this dimension, and is considered equivalent to a 3 or higher in the SAI PMF pilot version

SO4.2 % of SAls in developing countries that have undertaken an assessment of their compliance with the ISSAIs with iCATs on: i. Financial Audit ii. Performance Audit iii. Compliance Audit	i. Financial: 17% ii. Performance: 15% iii. Compliance: 15%	i. Financial: 35% ii. Performance: 30% iii. Compliance: 30%
	Achieved:	i. Financial: 52% ii. Performance: 51% iii. Compliance: 50%
	Source: Monitoring Sample	Source: SAI PMF and iCAT records – Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAls). Analysis by IDI SSU.
SO4.3 % of SAls in developing countries that have ISSAI compliant manuals and policies in place for: i. Financial Audit ii. Performance Audit iii. Compliance Audit	No baseline available	i. Financial: 25% ii. Performance: 25% iii. Compliance: 25%
	Achieved:	i. Financial: 32% ii. Performance: 44% iii. Compliance: 35%
	Source: No data available	Source: i. Financial: SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher. Analysis by IDI SSU. ii. Performance: SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher. Analysis by IDI SSU. iii. Compliance: SAI PMF (Pilot): SAI-13 dim (i) score 3 or higher, or SAI PMF (Final): SAI-15 dim (i) score 3 or higher. Analysis by IDI SSU.
SO4.4 % of SAls in developing countries that have generally implemented the ISSAIs, in practice, for: i. Financial Audit ii. Performance Audit iii. Compliance Audit	i. Financial: 3% ii. Performance: 7% iii. Compliance: 10%	i. Financial: 10% ii. Performance: 15% iii. Compliance: 15%
	Achieved:	i. Financial: 10% ii. Performance: 14% iii. Compliance: 25%
	Source: Monitoring Sample	Source: i. Financial: SAI PMF (Pilot): SAI-12, score 3 or higher, or SAI PMF (Final): SAI-10 score 3 or higher. Analysis by IDI SSU. ii. Performance: SAI PMF (Pilot): SAI-16, score 3 or higher, or SAI PMF (Final): SAI-13 score 3 or higher. Analysis by IDI SSU. iii. Compliance: SAI PMF (Pilot): SAI-14, score 3 or higher, or SAI PMF (Final): SAI-16 score 3 or higher. Analysis by IDI SSU.
SAI Outcome Indicator: SO5 (Audit Coverage)	Baseline 2014	Target 2017
	Financial audit:	Financial audit:

<p>S05 Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline:</p> <p>S05.1 Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries)</p> <p>S05.2 Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing</p> <p>S05.3 Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year</p>	<p>LDC & OLI = 69%</p> <p>LMI = 69%</p> <p>UMI = 66%</p> <p>Performance audit:</p> <p>LDC & OLI = 38%</p> <p>LMI = 44%</p> <p>UMI = 55%</p> <p>Compliance audit:</p> <p>LDC & OLI = 57%</p> <p>LMI = 64%</p> <p>UMI = 59%</p>	<p>LDC & OLI = 72%</p> <p>LMI = 72%</p> <p>UMI = 69%</p> <p>Performance audit:</p> <p>LDC & OLI = 41%</p> <p>LMI = 47%</p> <p>UMI = 58%</p> <p>Compliance audit:</p> <p>LDC & OLI = 60%</p> <p>LMI = 67%</p> <p>UMI = 62%</p>
	<p>Achieved:</p>	<p>Financial audit:</p> <p>LDC & OLI = 71%</p> <p>LMI = 60%</p> <p>UMI = 69%</p> <p>Performance audit:</p> <p>LDC & OLI = 32%</p> <p>LMI = 58%</p> <p>UMI = 49%</p> <p>Compliance audit:</p> <p>LDC & OLI = 48%</p> <p>LMI = 54%</p> <p>UMI = 69%</p>
	<p>Source: INTOSAI Triennial Global Survey 2017, questions 37, 41, & 39, as reported in the INTOSAI Stocktaking Report 2017.</p>	

IDI Outcome Indicators:

IDI Outcome Indicator: IO1.1 (Effective SAI capacity development programmes)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO1.1 Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model, meeting the following criteria.	88%	90%	90%	90%	90%
<ul style="list-style-type: none"> a. Selected on the basis of criteria defined by the IDI b. Beneficiary SAI leadership actively involved in programme selection and design c. Beneficiary SAIs resource persons participate in design, development and delivery of the programme d. Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity. e. IDI core values (Innovation, Diversity, Impact) and principles (responsive to need, facilitative, empowering, building partnerships, being accountable) are respected f. IDI partners with relevant INTOSAI Committees, Working Groups and/or regions 	Achieved:	94%	100%	<ul style="list-style-type: none"> a. 36% (based on use of IDI prioritisation matrix) b. 100% c. 88% d. 100% e. 76% f. 100% 	<ul style="list-style-type: none"> a. 100% b. 89% c. 100% d. 100% e. 100% f. 100%
Source: 2015, 2016, 2018: IDI internal calculations based on review of programmes. 2017: Independent Mid-Term Review of Implementation of IDI Strategic Plan					
IDI Outcome Indicator: IO1.2 (Effective SAI capacity development programmes)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO1.2 Percentage of IDI programmes completed for which a post-programme evaluation finds that:	<ul style="list-style-type: none"> a) NA% b) NA% c) NA% 	<ul style="list-style-type: none"> a) 90% b) 90% c) 90% 	<ul style="list-style-type: none"> a) 90% b) 90% c) 90% 	<ul style="list-style-type: none"> a) 90% b) 90% c) 90% 	<ul style="list-style-type: none"> a) 90% b) 90% c) 90%
<ul style="list-style-type: none"> a) The programme fully or substantially achieved its defined intermediate outcomes b) Programme expenditure did not exceed the final budget by more than 10% c) Programme was completed no more than three months after the planned/revised completion date 	Achieved:	<ul style="list-style-type: none"> a) 100% b) 100% c) 100% 	NA - No Programme Evaluations planned in 2016	<ul style="list-style-type: none"> a) 100% b) 100% c) 100% (Based on evaluation of 3i ARABOSAI programme)	<ul style="list-style-type: none"> a) 100% b) 100% c) 100% (Based on evaluation of Audit of Lending and Borrowing Frameworks)
Source: Internal and/or external evaluations of IDI Programmes. Data synthesised by IDI SSU.					
IDI Outcome Indicator: IO2.1 (Global Public Goods used by Stakeholders)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO2.1 (i) Number of SAIs ⁵⁰ actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years:	(i) SAIs:	NA	NA	(i) SAIs:	NA
<ul style="list-style-type: none"> a) iCAT: Financial Audit b) iCAT: Compliance Audit c) iCAT: Performance Audit d) ISSAI Implementation Handbook FA e) ISSAI Implementation Handbooks CA f) ISSAI Implementation Handbooks PA g) SAI PMF h) Strategic Planning Handbook 	<ul style="list-style-type: none"> a) 52 b) 40 c) 49 d) NA⁵² e) NA f) NA g) 44 h) 52 i) NA⁵³ 			<ul style="list-style-type: none"> a. 60 b. 60 c. 60 d. 60 e. 60 f. 60 g. 60 h. 60 i. 60 	

⁵⁰ As global public goods are intended for use by all SAIs, the figures in this indicator relate to all SAIs, not just developing country SAIs.

⁵² d), e) & f) developed in 2014

⁵³ Developed in late 2013

i) IT Audit Guidance IO2.1 (ii) Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used ⁵¹ SAI PMF in the past 3 years.	(ii) Development Partners: 2			(ii) Development Partners: 12	
	Achieved:	NA	NA	(i) SAIs: a. 63 b. 59 c. 62 d. 88 ⁵⁴ e. 88 f. 88 g. 69 h. 56 i. 48 (ii) Development Partners: 10	NA
Source: (i) a) – f): 3i programme records. g), h) & i): INTOSAI Triennial Global Survey 2017, question 120, as reported in the INTOSAI Stocktaking Report 2017. Survey among donor signatories to the INTOSAI-Donor MoU, by the SAI PMF Unit in IDI.					
IDI Outcome Indicator: IO3.1 (Stronger regional bodies, networks and communities)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO3.1 Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, Development Partners, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions ⁵⁵ d) Donor staff understanding of working with SAIs	Male & Female a) 52 & 71 b) 146 & 74 c) NA ⁵⁶ d) NA ⁵⁷ e) 386 & 123	Male & Female a) 136 & 88 b) 231 & 159 c) NA d) 25 & 25 e) 392 & 272	Male & Female a) 175 & 119 b) 336 & 264 c) NA d) 40 & 40 e) 551 & 423	Male & Female a) 175 & 139 b) 476 & 404 c) NA d) 60 & 60 e) 711 & 603	NA – IDI no longer tracking development of these resource pools

⁵¹ Embedded in organisational level policy and/or guidance or disseminated across organisation and staff is encouraged to use

⁵⁴ Figures for d, e and f relate to the ISSAI implementation handbook in general, as the 2017 Global Survey did not ask for use of global public good disaggregated by audit stream.

⁵⁵ Certification of PDA Champions has been removed from the programme results framework. Since certification is currently being discussed in INTOSAI and since there are plans to pilot certification of auditors at a later date, the IDI is not investing separate resources at this stage in a certification programme for public debt experts.

⁵⁶ Programme launched in 2013

⁵⁷ Programme launched in 2014

e) Total (All IDI Programmes)	Achieved:	Male & Female a) 115 & 150 b) 536 & 305 c) NA d) 28 & 20 e) 679 & 475	Male & Female a) 222 & 211 b) 546 & 321 c) NA d) 28 & 20 e) 796 & 552	Male & Female a) 222 & 211 b) 586 & 343 c) NA d) 28 & 20 e) 836 & 574	NA
Source: IDI programme monitoring records					
IDI Outcome Indicator: IO3.2 (Stronger regional bodies, networks and communities)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO3.2 No. of INTOSAI regional bodies ⁵⁸ benefiting from IDI support during last three years relating to: a) Strategic plan development ⁵⁹ b) Accessing external funding ⁶⁰ c) Capacity development programmes d) Development of e-learning capacity	a) 2 b) NA ⁶¹ c) 8 d) 0	NA	NA	a) 2 b) 2 c) 8 d) 2	a) 2 b) 2 c) 8 d) 2
	Achieved:	NA	NA	a) 4 (ARABOSAI, ASOSAI, CAROSAI & CREFIAF) b) 4 (GCP 2013) c) 8 d) 3 (ASOSAI, CAROSAI, EUROSAL)	a) 3 (ARABOSAI, CAROSAI & CREFIAF via SPMR programme) b) 2 (AFROSAL-E & CREFIAF via PAP-APP) c) 8 d) 4 (ASOSAI, CAROSAI, EUROSAL, PASAI)
Source a), c) & d): IDI Annual Performance and Accountability Reports b): GCP monitoring reports prepared by the INTOSAI-Donor Secretariat					
IDI Outcome Indicator: IO4.1 (Scaled-up and more effective support to SAls)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
	US \$55 million	US \$60 million	US \$65 million ⁶²	US \$70 million	US \$75 million

⁵⁸ Including AFROSAL, AFROSAL-E and CREFIAF

⁵⁹ Not limited to one time comments, but being an active member of task force/ providing comments at multiple draft stages/ participation in workshops and engagement throughout the process

⁶⁰ Successful in terms of funding being arranged through Global Call for Proposals or otherwise

⁶¹ Premature in terms of both GCP 2011 and GCP 2013

⁶² Milestones were set as part of the IDI results framework in 2014. Against these milestones, the performance is on track. In 2016, the INTOSAI-Donor Cooperation developed its results framework for 2016-18, and set new milestones of \$70, \$75 and \$80 million for 2016, 2017 and 2018 respectively. This reflected that achievement in 2015 was already \$68 million. Compared to these milestones, the 2016 target was narrowly missed.

IO4.1 Moving three-year average annual financial support for the benefit of SAIs in ODA eligible countries	Achieved:	US \$68 million	US \$86,5 million ⁶³	US \$74,5 million ⁹⁸	US \$59.7 million ⁶⁴
	Source: INTOSAI-Donor Secretariat calculations extracted from SAI Capacity Development Database, by the INTOSAI-Donor Secretariat				
IDI Outcome Indicator: IO4.2 (Scaled-up and more effective support to SAIs)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO4.2 Support aligned and coordinated behind SAI-led strategies: a) Percentage of SAIs in developing countries with a strategic plan b) Percentage of SAIs in developing countries with a development action / operational plan currently in place c) Percentage of country level projects ongoing during last three years where support is aligned behind strategic plan d) Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate	a. Strategic Plan: LDC & OLI = 98% LMI = 89% UMI = 100% b. Development Action Plan: LDC & OLI = 85% LMI = 100% UMI = 98% c. Support aligned behind SP LDC & OLI = 75% LMI = 66% UMI = 48% d. Donor Coordination Group: 35%	NA	NA	a. Strategic Plan: LDC & OLI = 99% LMI = 92% UMI = 100% b. Development Action Plan: LDC & OLI = 87% LMI = 100% UMI = 99% c. Support aligned behind SP LDC & OLI = 80% LMI = 75% UMI = 60% d. Donor Coordination Group: 50%	NA
	Achieved:	NA	NA	a. Strategic Plan: LDC & OLI = 95% LMI = 86% UMI = 98% b. Development Action Plan: LDC & OLI = 81% LMI = 88% UMI = 90% c. Support aligned behind SP LDC & OLI = 75% LMI = 71% UMI = 69%	NA

⁶³ These numbers were originally reported as US \$69 Million in 2016 and US \$68,4 Million in 2017. Later updates to the database have shown that the numbers were significantly higher and have therefore been updated.

⁶⁴ Preliminary figure. Full data for 2018 is still being gathered and will be reported in the IDS Financial and Performance Report at the end of April 2019. Currently there are a lot of registered projects without amounts, which means we expect this number to increase significantly.

				d. Donor Coordination Group: 47%	
	<p>Source: a), b) & d) INTOSAI Triennial Global Survey 2017 questions 64, 66 & 128, as reported in the INTOSAI Stocktaking 2017. c) SAI Capacity Development Database, calculations by INTOSAI-Donor Secretariat.</p>				
IDI Outcome Indicator: I4.3 (Scaled-up and more effective support to SAIs)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO4.3 Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	NA	60%	NA
	Achieved:	53%	NA	NA	NA
	<p>Source: Global call for Proposals monitoring reports. Note: After the GCP 2013, the next GCP was launched in March 2017 as a rolling process. The first monitoring report for this is not expected before 2018.</p>				
IDI Outcome Indicator: I4.4 (Scaled-up and more effective support to SAIs)	Baseline 2014	Target 2015	Target 2016	Target 2017	Target 2018
IO4.4 Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	NA	NA	90%	NA
	Achieved:	NA	NA	NA	NA
	<p>Source: None Note: As neither IDI nor the INTOSAI-Donor Cooperation are supporting the strengthening of providers of support, no question on this was included in the INTOSAI Global Survey.</p>				



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