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## ACRONYMS

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions	OAG	Office of the Auditor General
ARABOSAI	Arab Organization of Supreme Audit Institutions	ODA	Official Development Assistance
ASEANSAI	ASEAN Organization of Supreme Audit Institutions	OECD	Organization for Economic Co-operation and Development
ASOSAI	Asian Organization of Supreme Audit Institutions	OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions	PAP-APP	Accelerated Peer-Support Partnership or Partenariat Accélééré pour l'Appui des Pairs
CA	Compliance Audit	PAS	INTOSAI Performance Audit Subcommittee
CAS	INTOSAI Compliance Audit Subcommittee	PASAI	Pacific Association of Supreme Audit Institutions
CAAF	Canadian Audit & Accountability Foundation	PESA	Professional Education for SAI Auditors
CBC	INTOSAI Capacity Building Committee	PFTAC	Pacific Financial Technical Assistance Centre
CREFIAF	African Organization of French speaking Supreme Audit Institutions	PMF	Performance Measurement Framework
CoP	Community of Practice	PA	Performance Audit
CSO	Civil Society Organisation	PAC	Public Accounts Committee
DAC	Development Assistance Committee	PAR	Performance & Accountability Report
DFID	Department for International Development UK	PEFA	Public Expenditure and Financial Accountability
DG/DDG	Director General / Deputy Director General	PSC	INTOSAI Professional Standards Committee
EAR	Education Assessment Reflection	PWC	PricewaterhouseCoopers
EC	European Commission	QA	Quality Assurance
ESR	English-speaking regions	SAI	Supreme Audit Institution
EUROSAI	European Organization of Supreme Audit Institutions	SAI PMF	SAI Performance Measurement Framework
FA	Financial Audit	SDG	Sustainable Development Goals
FAAS	INTOSAI Financial Audit and Accounting Subcommittee	SECO	Swiss State Secretariat for Economic Affairs
GAC	Global Affairs Canada	SES	SAI Engaging with Stakeholders
GAIN	UNDP Global Anti-Corruption Initiative	SFC	SAI Fighting Corruption
GAO	Government Accountability Office	SIDA	Swedish International Development Cooperation
GCP	Global Call for Proposals	SLIIS	SAI Level ISSAIs Implementation Support
GIZ	German Society for International Cooperation	SPMR	Strategy, Performance Measurement and Reporting
GPG	Global Public Goods	SYL	SAI Young Leaders
HI	High Income	TFA&E	EUROSAI Task Force on Audit and Ethics
IAG	Independent Advisory Group	TFIAP	Task Force on INTOSAI Auditor Professionalization
iCATS	ISSAI Compliance Assessment Tools	ToR	Terms of Reference
IBP	International Budget Partnership	UMI	Upper Middle Income Countries
IDI	INTOSAI Development Initiative	UNDESA	United Nations Department of Economic and Social Affairs
IFAD	International Fund for Agricultural Development	UNDP	United Nations Development Programme
IMF	International Monetary Fund	UNGA	United Nations General Assembly
INCOSAI	INTOSAI Congress	USAID	US Agency for International Development
INTOSAI	International Organization of Supreme Audit Institutions	WB	World Bank
IPU	Inter-Parliamentary Union	WGFACML	INTOSAI Working Group on the Fight Against Corruption and Money Laundering
ISSAI	INTOSAI Standards of Supreme Audit Institutions	WGVBS	INTOSAI Working Group on Value and Benefits of SAIs
KSC	INTOSAI Knowledge Sharing Committee	WoG	Whole of Government
LDC	Least Developed Countries		
LI	Low Income Countries		
LMI	Lower Middle Income Countries		
LMS	Learning Management System		
LTAP	Long Term ASEANSAI Programme		
MCD	Manager Capacity Development		
MFA	Ministry of Foreign Affairs		
MOOC	Massive Open Online Course		
MOU	Memorandum of Understanding		
NOK	Norwegian Kroner		
NORAD	Norwegian Agency for Development Cooperation		

## INTRODUCTION

The appendix to the Performance and Accountability Report 2018 presents the detailed reports for 2018 on the different capacity development programmes and other initiatives developed and delivered by the IDI. These reports have been developed to report against the IDI Operational Plan 2018-19 (focusing on 2018 results) that was approved by the IDI Board in November 2017. The reports present the details regarding the programme profile in terms of participating SAIs<sup>1</sup>, cooperation partners, funding sources and link to the IDI results framework. Updates have also been provided on the results frameworks and risk management of the respective programmes.

While attempting to present the details on all the above-mentioned issues in a uniform manner, the detailed reports have been presented in slightly different formats depending on the nature of the respective programmes and their origins. Accordingly, they have a different format of results framework. The SAI PMF programme follows a reporting structure aligned with the SAI PMF implementation strategy, as agreed with the INTOSAI Capacity Building Committee. The INTOSAI-Donor Secretariat reporting format follows that agreed with the INTOSAI-Donor Steering Committee and its funding donors. All the other programmes follow the format of the results framework and risk management as developed for the new portfolio of the IDI programmes launched during 2015-2016.

Each programme report includes targets against which actual results are reported. As programmes run for several years, some adjustment to programme strategies and plans is inevitable and often desirable, as IDI continually learns lessons from programme implementation. For the PAR 2018, we have reported against the 2018 targets included in the IDI Operational Plan 2018-19. As 2018 is the final year of the current IDI strategic plan, and IDI will develop a new approach to reporting on the new strategic plan, we have not included any targets for beyond 2018.

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<sup>1</sup> In the presentation of participating SAIs in each programme, SAIs that joined a programme during 2018 are shown in bold.

## Programme Summary

2018 was the last year of the piloting of the SAI independence programme, which validated our initial assumptions on institutional strengthening for SAIs. In fact, the results of the pilot phase both in terms and opportunities and challenges, especially in terms of SAI level support, as well as the emerging needs in Institutional strengthening will be factored in the development of the workstream on independent SAIs, which is a key feature of IDI 2019-2024 Strategic Plan. In fact, we have been able to provide support to SAIs in developing strategies and engaging with their stakeholders to achieve greater independence, and we have seen some positive results in 2018. IDI will also leverage on the significant results achieved on the advocacy forefront, as we have been instrumental in bringing the issue on the global agenda, and we will look for ways in the future on how to structure a global response to institutional challenges faced by SAIs.

## Programme Objective

Greater SAI Independence

## Programme Rationale

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



It recognizes that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence. In reality, many SAIs still fall well short of the level of institutional capacity and independence defined in the Mexico Declaration. Data from various sources (2014 IDI Global Survey, IBP, and INTOSAI 2017 Global Stocktaking Report) indicates serious risks in terms of SAI independence.

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

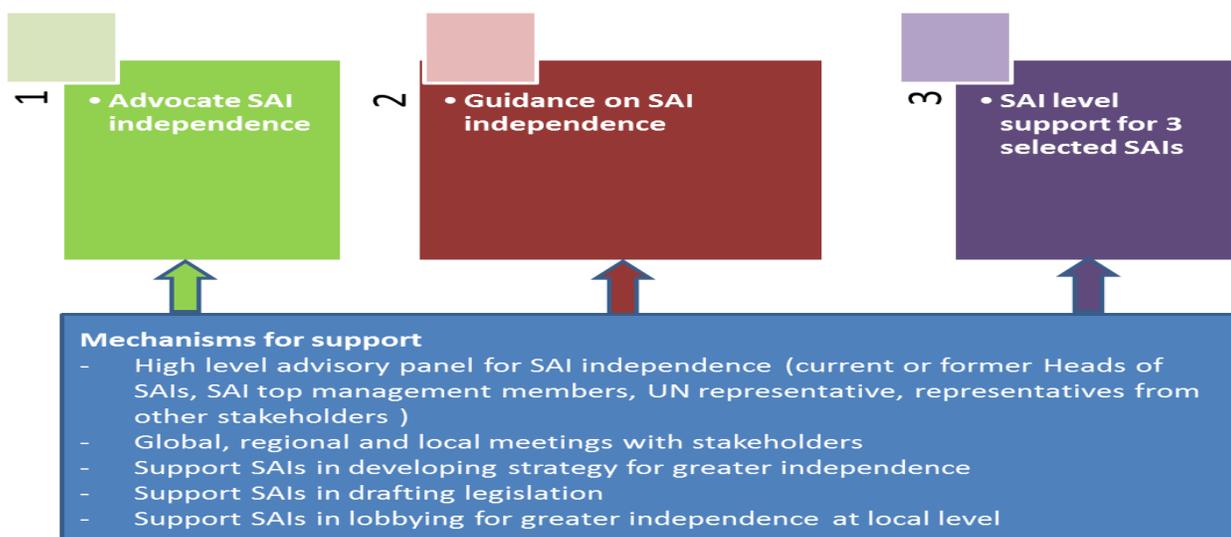
Given SAI needs and the continued relevancy of this issue to the effectiveness of SAIs, IDI has initiated this pilot programme to contribute to the ongoing efforts in the INTOSAI community, mostly highlighted by the inclusion of SAI independence as cross-cutting priority in the INTOSAI 2017-2022 strategic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

## Programme Profile

Full Name	SAI Independence		
<b>Duration</b>	2016 to 2018		
<b>Link to SAI &amp; IDI Outcomes</b>	As this programme is related to the enhancement of the institutional capacity of the SAI and becoming stronger institutions, it is linked to all three strategic priorities. Given that the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with other actors/stakeholders in order to obtain a greater independence, it therefore covers IDI outcomes 1, 2 and 3.		
<b>Participating SAIs and Regions</b>	The following three SAIs are participating in the pilot phase.		
	CAROSAI	CREFI AF	PASAI
	Suriname	Gabon	Papua New Guinea
	AFROSAI-E and CAROSAI are also participating as Regions in the programme		
<b>Other participating organizations</b>	During SAI pilots, IDI and partners engage with various country level stakeholders, such as parliaments, donor organizations, civil society organizations and media.		
<b>Participants</b>	Head of SAI, top management, middle management (functional heads), SAI staff involved in stakeholder engagement, representatives of SAI key stakeholders.		
<b>Cooperation Partners</b>	INTOSAI General Secretariat, INTOSAI Regions and SAIs.		
<b>In-kind contribution</b>	<b>Resource Persons:</b> SAI France, South Africa, Senegal, PASAI Secretariat, CAROSAI Secretariat, CREFI AF Secretariat.		
<b>Funding Sources Applied in 2018</b>	Earmarked funds: Ministry of Foreign Affairs France Core funds: Office of the Auditor General Norway		

## Programme Implementation Strategy

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



**1. Advocate SAI independence-** IDI will contribute to ongoing advocacy efforts by promoting the value and benefits of SAIs and the need for SAI independence at all possible fora. As a part of its SAI level pilots IDI will also advocate SAI independence to key stakeholders at country level. Advocacy at the SAI level will be done through mechanisms such as one to one conversations with country level donors, engagement with key stakeholders (executive, parliament, judiciary, media and civil society) and by encouraging the SAI to participate in national accountability fora or platforms. A key tool for this advocacy strategy is the Global SAI Stocktaking Report which has significantly contributed to increase awareness both within and outside INTOSAI on the independence constraints faced by SAIs. IDI initially considered establishing an Advisory panel to support\advise SAIs facing challenges in their independence but moved to a more direct and ad-hoc approach to advocacy approach to SAIs.

**2. Guidance on SAI Independence-** The IDI is building on and bringing together the work done to provide practical guidance on moving towards greater SAI independence. The guidance was drafted by a global team of resource persons between June 2016 and March 2017. It provides advice on drafting legislations in local context, tackling wicked questions and developing and implementing a strategy for SAI independence. Guidance on engaging with stakeholders in the process of independence will be linked to the guidance on SAI engaging with stakeholders. The draft guidance on SAI Independence is available in English and is planned to be available in French, Arabic and Spanish in 2019.

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

**Programme Progress as at end of 2018**

*Progress Against the Programme Implementation Strategy*

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

*Key: ✓ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.*

## **Overall Assessment of Progress**

Implementation is generally on track against the operational plan. The draft of the Guidance on SAI independence has been developed and is available in English. The guidance has been translated in French and Arabic and will now follow the steps included in the IDI GPG protocol and will be on exposed and published in 2019.

In 2018, the SAI level support has faced significant challenges in two of the three SAIs selected, in spite of the development of SAI strategies towards greater independence focussing on technical support and stakeholder engagement. In Suriname, although we have offered our support and maintained the communication channel with the SAI, little progress was made in 2018 after the submission of the draft Act. The limited progress is linked to limited or ineffective communication with the SAI's main stakeholders, especially the Parliament. In Papua New Guinea, the project which was initially delayed, faced additional challenges in 2018 and was indefinitely postponed due to significant changes in the SAI's environment. In Gabon, where the most progress has been made, the draft audit act developed with the support of IDI has been supplemented by another act related to procedures and both acts have been submitted to parliament for approval with the support of Government and technical partners, especially the World Bank.

Still on the support to SAI component, IDI ventured into providing rapid advocacy support to SAIs facing threats to their independence or legal status. IDI received, through multiple channels including the EC, information regarding constitutional changes in Chad that would have a negative impact on the legal status of the SAI. IDI tried to coordinate an INTOSAI-wide response through the issuance of a statement to the Chadian authorities, referring to the Lima and Mexico Declarations, the UN Resolutions, and reaffirming the need for an independent SAI. This intervention, which was the first instance of IDI issuing a statement, showed great potential and value added as per the reaction and support of the beneficiary SAI. The intervention also highlighted challenges in coming up with a joint and timely response to such threats. It was in the end solely signed by the IDI chair.

As part of our strategy to address the requests or advice on SAI independence, IDI has provided support to Somalia in developing their draft audit Act in line with the Mexico Declaration, and international best practices, and the draft act has been submitted to Parliament for approval. Even though this support was provided under the bilateral interventions, it demonstrated the degree of internal synergies needed to provide effective support to SAIs and validates the movement to workstreams which will be a key feature of IDI's 2019-2023 Strategic Plan.

IDI also piloted a partnership with AFROSAI-E on how to link SAI independence to specific functions (in that case the legal function) within the SAI, and how these functions can be used and strengthened to safeguard and promote the independence of the SAI when needed.

On the advocacy front, IDI has also been very active in advocating for SAI independence through the dissemination of the Global Stocktaking Report results in various forum, which has contributed to a decision by the INTOSAI Governing Board to initiate a dialogue with the United Nations regarding the worrying developments. Finally, the High-Level Advisory Panel on Independence has not been implemented, and a decision will be taken in 2019 on where, if and how this mechanism should be included in the independent SAIs workstream.

**SAI Participation in light of Commitment Statements:** As stated in the overall assessment of progress, out of the three SAIs that have showed interest in participating to the pilot phase, Gabon and Suriname have signed statements and met their programmatic obligations in 2017, and only Gabon met its programmatic obligation in 2018. The third SAI, Papua New Guinea, which initially showed interest in being supported, never signed the statement of commitment.

**Updates to Programme Plan:** The pilot phase of the SAI independence programme ends in 2018 and the main activity will be to factor the lessons learned from the pilot into the development of the plan of workstream on Independent SAIs. In that regard, two major

issues should be addressed, how to ensure that our response to challenges faced by SAIs is timely and effective, and how can we strengthen our ability to advocate for SAI independence outside of the SAI community.

#### Achievement of IDI Outputs and Outcomes:

##### Completion of SAI Outputs by Participating SAIs

SAI	Output (E.g. Type and Title of Audit Report / SAI Performance Assessment / Strategic Plan / Stakeholder Engagement Strategy)	Shared with IDI	Submitted to Relevant Authority	Approved
<b>Gabon</b>	1. Mapping against ISSAI 1 and 10 and strategy to engage with stakeholders on strengthening independence	Yes	N\A	N\A
	2. Draft Organic Act integrating ISSAI 10 principles	Yes	Yes (Parliament)	No (Tabling not yet scheduled)
	3. Draft Ordinary Act aligned to the Organic Act	Yes	Yes (Parliament)	No (Tabling not yet scheduled)
<b>Suriname</b>	1. Mapping against ISSAI 1 and 10 and strategy to engage with stakeholders on strengthening independence	Yes	N\A	N\A
	2. Draft Act integrating ISSAI principles	Yes	Yes	No (still sitting in the Parliament's Legal office)
<b>Chad</b>	1. Statement in support of the SAI's Independence	Yes	Yes (Cabinet of the Head of State)	
<b>Somalia</b>	1. Draft Act integrating ISSAI principles	Yes	Yes (Lower house of Parliament)	No (still sitting in the House)

#### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2017	2018
No. of SAI leaders and staff supported in enhancing professional capacity in strategizing for independence	Target	20	20
	Actual	30	47
No. of SAIs provided SAI level support for greater independence	Target	1	3
	Actual	2	2
Female Participation Rate	Target	44%	40%
	Actual	53%	45%

#### Integration of Gender Issues and Empowerment of Women and Girls

No specific requests were made in terms of participation to the activities of the programme given their specific nature. However, there is a gender balance in terms of staff participating to the different activities of the pilot.

## Key Lessons Learnt (Transferable to other Programmes)

1. For institutional capacity building interventions, it is critical to understand the country context through a thorough assessment of the political environment, the PFM landscape and identify a space for reform, if any. This will assist in identifying key partners to work with and will have an impact on the likelihood of success of the support.
2. Due to specific nature of institutional capacity building interventions and the need to thoroughly engage with internal and external stakeholders, the commitment of the SAI leadership is key and should be assessed more effectively in the case of any future intervention.
3. Finding knowledgeable resource persons or experts in specific language can be a challenge, particularly when the language is not an official INTOSAI language.
4. Involvement of the Regional Secretariat and Regional experts is critical in ensuring the success of any institutional strengthening initiative at the SAI level.
5. IDI has been instrumental in advocating for SAI independence and bringing the issue on the agenda, both at the country level and at the global level. However key challenges appear going forward. First in terms of identifying actions which will go beyond advocacy, because while IDI has been successful in identifying the challenges, it is still unclear to see how those challenges will be effectively addressed. Secondly, in terms of our internal reporting and monitoring, it is still a bit unclear how we report on advocacy and actions that go beyond our traditional audience.
6. 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 we might face a greater demand in the upcoming years. Similarly, there might be need for a shared understanding within the INTOSAI community of what rapid advocacy means at the country context and what role INTOSAI can play.

**Programme Results Framework & Indicators**

**Objective:** Greater SAI independence

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance on SAI Independence available in English, French, Spanish and Arabic	(2017)	% participating SAIs that conduct needs assessment and develop Independence Strategy as per IDI guidance	0 (2015)	60% (2018)	% participating SAIs that report enhanced independence as per ISSAI 10	0 (2015)	33% (2022)
<i>Source: IDI community portal</i>	In progress. The current version of the guidance on SAI Independence will be processed as per IDI's protocol for GPGs in 2019 (current version also available in Arabic, English and French)	<i>Source: IDI Programme Monitoring System</i>		66% (2018)	<i>Source: IDI Programme Monitoring System</i>		
No. of SAIs provided SAI level support for greater independence	3 selected SAIs (2017-2018)	% SAIs (supported at local level) which implement their Independence Strategy	0 (2015)	35% (2021)			
<i>Source: IDI Programme Monitoring System</i>	Partially achieved as support was provided to only two the three selected SAIs	<i>Source: IDI Programme Monitoring System</i>		33% (2018)			
No. of SAI leaders and staff supported in enhancing professional capacity in strategizing for independence	20 (2017) 20 (2018)						
<i>Source: Programme Monitoring System</i>	30 (2017) 47 (2018)						
% request for advice on SAI Independence addressed	70% annually						

100% (2018)

**Assumptions SAIs**

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

**Assumptions IDI**

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

**Assumptions other stakeholders**

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

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

**Risk Management**

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risks</b>							
<b>1.Legislature support for SAIs:</b> a lack of legislature interest in, and support for, SAIs undermines the impact SAIs can have for the benefits of citizens.	High	Moderate	Tolerate & Treat	Through global and country level advocacy, the SAI independence work stream will seek to strengthen legislature support for SAIs. Synergies with the SAIs Engaging with Stakeholders initiative will also focus on strengthening that link and ensure that legislative support is a core component of country level strategy for greater independence. <i>(Poor control)</i>	DG, DDG and Managers	High (↔)	Possibility of increased communications and advocacy work with legislatures will be considered in the implementation of the work stream. Partnerships with relevant organisations will be an integral part of the work stream.
<b>2.Performance and impact of SAIs is hampered by</b>	High	High	Tolerate & Treat	SAI independence support contributes, but only 3	DG, DDG and Managers	High	IDI will seek to scale up country level support and

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
constraints to operational and financial independence.				countries. Independence issues will be small part of SAI PMF, SPMR and bilateral programmes. Otherwise independence challenges remain outside the direct control of SAIs and IDI.  (Poor control)		(↔)	advocacy efforts as part of its new strategic Plan
<b>3.Lack of SAI leadership commitment</b> and willingness to advocate for SAI independence in its national context and potentially be at odds with critical stakeholders	High	High	Tolerate and Treat	Thorough assessment before starting cooperation with SAIs, clear definition and agreement on roles and responsibilities as well as expectation. Regular assessment of strategy implementation  (Poor control)	DG, DDG and Managers	High (↔)	IDI will seek to assess more thoroughly SAI commitment when deciding on providing in country support. IDI will also strive to provide support to SAI leadership to engage more confidently with their stakeholders when advocating for independence
<b>4. Sustainability:</b> The way in which institutional capacity development support is provided does not lead to SAI independence improvement	High	High	Treat	Enhanced independence will lead to more pressure to perform and demonstrate value. IDI will link the work under the SI work stream to other initiatives under the other work streams to ensure that the SAI is prepared to deliver on its expanded mandate.  (Partly controlled)	DG, DDG and Managers	Moderate (↔)	Increased IDI support for country-level implementation, including support for developing SAI change management skills.

### Programme Summary

2018 has been a year of high activity. The positive trend from previous years has continued with a steady growth in the use of and understanding of the usefulness of the SAI PMF tool. To date 50 SAI PMF assessments have been finalized. The SAI PMF team conducts an annual survey where the data indicates that the majority of assessments being conducted are used for revising the SAI strategic plan and/or for planning of capacity development. To support the conduct of assessments the SAI PMF team has carried out six training courses and taken part in three assessments. The SAI PMF team has also completed an independent review of quality of 10 draft reports with an additional 12 reports currently undergoing the process. At the regional level, IDI has established strong communication with the INTOSAI Regional Secretariats. For all regions concrete activities in 2019 to implement SAI PMF have been agreed. Through these initiatives we foresee a high number of SAI PMF assessments being conducted in 2019.

### Programme Objective

Sustainable improvement in SAI performance globally.

### Programme Rationale



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

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

### Programme Profile

<b>Full Name</b>	Supreme Audit Institutions Performance Measurement Framework
<b>Duration</b>	Continuous, but initial focus on supporting implementation of the SAI PMF Strategy 2017-19
<b>Link to SAI &amp; IDI Outcomes</b>	The SAI PMF programme contributes to assessing progress in performance against SAI outcomes, and identifying outstanding capacity development needs. It also contributes to IDI Outcome 1: Effective capacity development programs; IDI Outcome 2: Global Public Goods used by Stakeholders; IDI Outcome 3: Stronger INTOSAI Regional Bodies, Networks and Communities; and IDI Outcome 4: Scaled-up and more Effective Support to SAIs.

<b>Participating SAIs<sup>2</sup></b>	As a global public good, the SAI PMF enables all interested SAIs – whether from developed or developing countries - to carry out a holistic performance assessment of their capacities. The core support functions for SAI PMF are available to all countries, recognising that use of the SAI PMF by developed countries sends a positive signal to all countries about the credibility of the framework. More intensive programmatic support on SAI PMF is focused on developing countries, though developed countries may also participate providing they finance their own participation.
<b>SAI participants</b>	Heads of SAIs; senior SAI management and staff engaged in performance measurement, strategic planning and coordinating capacity development initiatives.
<b>Other participating organisations</b>	Stakeholders from the donor community and consultants may participate at training courses and workshops, and benefit from other support activities available to assessors and SAIs undergoing a SAI PMF assessment.
<b>Cooperation Partners</b>	INTOSAI CBC, INTOSAI KSC, SAI PMF Independent Advisory Group (IAG), INTOSAI regions and SAIs, Donor Community.
<b>In-kind contribution</b>	<b>Hosting support:</b> SAIs of Indonesia, Peru, Spain and Suriname. <b>Resource Persons:</b> SAIs of Brazil, Indonesia, Jamaica and Norway.
<b>Funding Sources Applied in 2018</b>	Earmarked funds: Office of the Auditor General Norway

### Programme Implementation Strategy

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

The Strategy sets out two outcomes:

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

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

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

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

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

To meet the two strategic outcomes, the SAI PMF Implementation Strategy defines five different functions, with clear allocation of roles and responsibilities in relation to these. As operational lead on SAI PMF the IDI, is responsible for a number of those functions.

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<sup>2</sup> See table 2 for an overview of SAIs that have participated in SAI PMF trainings/workshops as well as SAI PMF assessments that have been independently reviewed. In addition to the SAIs listed, the SAI PMF team has contributed to the assessment of Nauru, Sierra Leone and Sri Lanka by being part of the assessment teams.

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

- SAI PMF function 2: Conduct SAI PMF assessments: This function lies under the governance of the individual SAIs. The decision whether to undergo a SAI PMF assessment is voluntary and it is the Head of the SAI that makes all key decisions about the assessment.

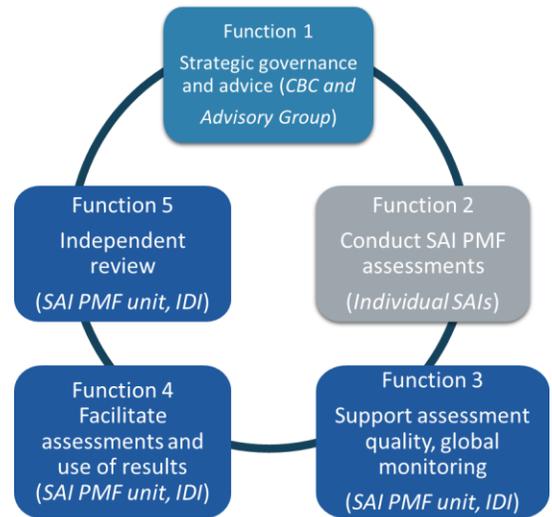
*Global implementation support arrangements*

As per the SAI PMF Implementation Strategy 2017-19, IDI is the operational lead on SAI PMF support, coordination, and facilitation. IDI has established a dedicated SAI PMF team that is responsible for delivery and/or support of the remaining three SAI PMF functions:

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

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

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



**Programme Progress as at end of 2018**

Progress towards fulfilment of the activities foreseen in the SAI PMF Implementation Strategy under the core functions has been significant. Specifically, progress in 2018 against the two outcomes of the SAI PMF Implementation Strategy 2017-2019, as well as for each of the five functions, has been as follows:

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

The cumulative data implies that the SAI PMF is well on its way to becoming a globally recognized tool for assessing SAI performance. The 2018 target milestone of 55 assessments finalized was almost achieved. There are 50 finalized SAI PMF assessments, which is a 32 per cent increase as compared to 2017. In addition, there are 12 more SAI PMF reports currently undergoing an independent review of quality of the draft report arranged by the SAI PMF team.

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

Milestone 2018: 55	Actual 2018: 50 a) 48 b) 2
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The second outcome emphasizes the importance of reports being of high quality. To that end, the SAI PMF team offers to arrange for independent review, resulting in a formal statement that the report meets quality criteria. The indicator measures independent review within the last three years, this corresponds to 29 reports that have been finalized in 2016-2018. Of those, 20 (69%) had independent review arranged by the SAI PMF team (or INTOSAI-Donor Secretariat prior to IDI taking over the responsibility from 2017) resulting in issuance of an independent review statement. This corresponds to close to three quarters of all SAI PMF reports finalized. It is a clear sign firstly that quality of reports is taken seriously, and secondly that the independent review function of the SAI PMF team is highly relevant.

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

Milestone 2018: 58%	Actual 2018: 69%
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Finally, the third strategic outcome looks into the purpose and actual use of the SAI PMF assessment results. The SAI PMF team collects data on this through an annual survey. Data on intended use of SAI PMF results, which is indicated whenever a SAI PMF is proposed is available for 76 out of the 118 SAI PMF assessments in the monitoring system.

Data on actual use of results is available for 27 out of 29 finalized SAI PMF reports in the last three years - of which all indicate that the results of the SAI PMF have been used for developing or revising the SAI strategic plan and/or for planning of capacity development.

**SAI PMF Strategy Outcome indicator 3: Percentage of conducted assessments finalized the last three years that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.**

No targets for 2017/18 Target for 2019: LDC & LI = 80%; LMI = 75%; UMI = 65%; HI = 50%	27 out of 29 (93%) SAI PMF assessments finalized in the last three years for which data on use of results is available indicate that the results have been used either for strategic planning and/or capacity building projects.  LDC & LI = 100%, LMI = 80% <sup>3</sup> , UMI = 100%, HI = 100%
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*Progress against functions of the SAI PMF Implementation Strategy in 2018*

SAI PMF function 1: Strategic governance and advice

Responsibility for providing strategic governance and advice lies primarily with the CBC, supported by the. This entails monitoring the SAI PMF strategy, decisions connected to eventual future revision of SAI PMF, establishing platform for communication on strategic matters, and ensuring engagement by both INTOSAI and donor communities. In 2018 the SAI PMF team discussed and agreed with CBC the process for updating the SAI PFM strategy that ends 31<sup>st</sup> December 2019 as well as initial discussions on future revisions of the tool and approaches to communication on strategic matters. Appropriate approaches to undertaking SAI PMF advocacy within the INTOSAI community were considered and resolutions made on some of the best options. The SAI PMF team has also submitted quarterly progress reports to CBC followed by discussions of the main developments.

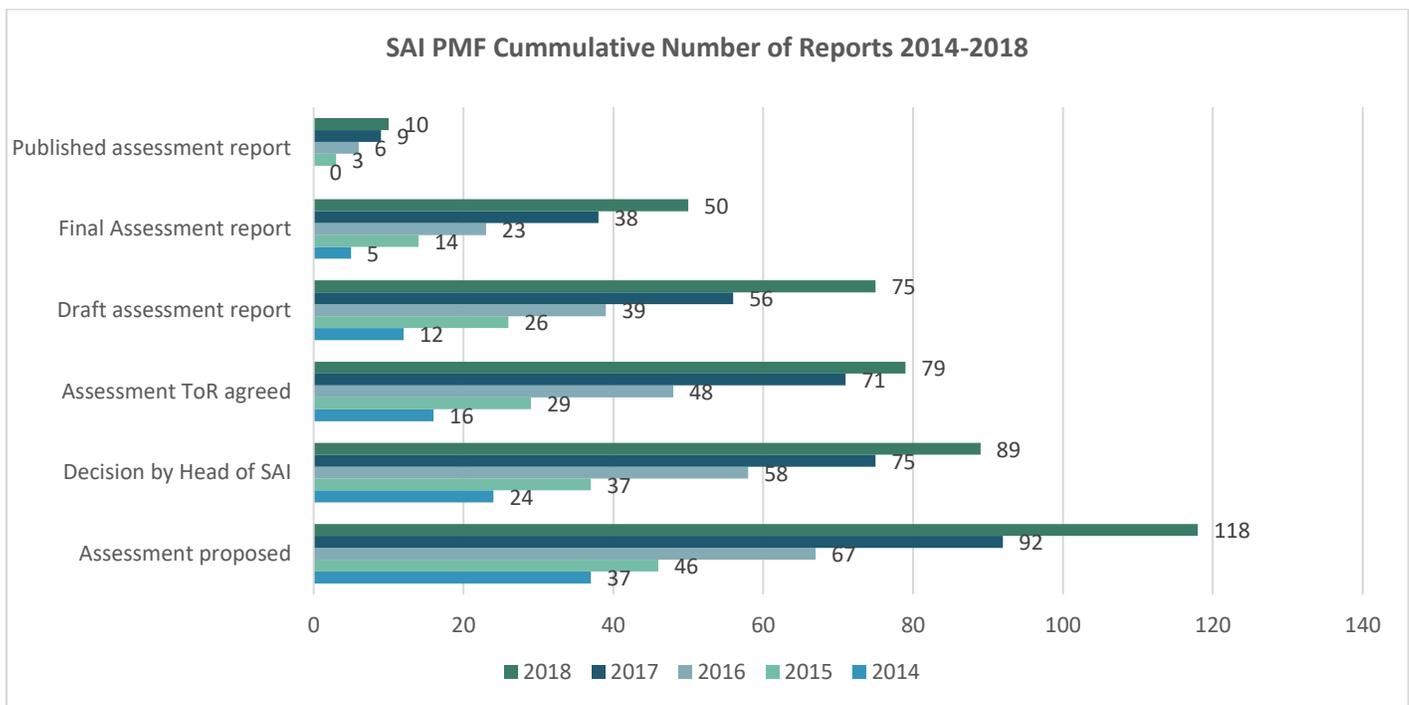
<sup>3</sup> Paraguay is reported as an LMI country as according to their status when they conducted their assessment (on the DAC List of ODA Recipients, Effective for reporting on 2014, 2015, 2016 and 2017 flows).

### SAI PMF function 2: Conduct of SAI PMF assessments

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

Roll out of SAI PMF assessments has been substantial. Since the piloting started in September 2012, there have been 118 SAIs where an assessment has been proposed or progressed further in the assessment process. Two SAIs have finalized their repeat assessments and several SAIs are either in a process of planning or conducting a repeat assessment. In 89 SAIs the Head of the SAI has decided to conduct a SAI PMF assessment. The terms of reference for the assessment have been agreed in 79 instances, of which 75 have resulted in producing at least a draft report. 50 reports have been finalised, of which 10 are publicly available. Cumulative figures on the progress of SAI PMF assessments in the period 2014-2018 are presented in Figure 1. The figure shows that there has been a strong increase in assessments since 2014, which underscores the steady growth in the interest and understanding of the usefulness of the tool.

*Figure 1 Progress of SAI PMF assessments, cumulative numbers.*



### SAI PMF function 3: Support of Assessment Quality and Global Monitoring

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

A key task in 2018 has been to develop training materials for the Independent Review workshop that took place in October/November. The development of training material for the advanced SAI PMF training that will take place in Peru, February 2019, was also initiated in 2018.

Another key task has been to revise and improve the guidance material on SAI PMF. The SAI PMF team has in 2018 started/continued the revision and development of the following materials to support assessors during the assessments:

- SAI PMF Guidance for Independent Review
- Overview of tracking changes between different versions of SAI PMF for use in repeat assessments.

Delivery of courses and workshops is one of the key activities of the SAI PMF team with the objective of raising awareness and supporting the quality of SAI PMF assessments. Table 3 summarizes the realised training and workshop events for 2018.

*Table 3 SAI PMF training events in 2018*

Type	Location	Date	Region	Participants
Modules 1: SAI PMF Basic course	Norway, Oslo	May 2018	Global	27
Modules 1: SAI PMF Basic course	Surinam, Paramaribo	June 2018	CAROSAI	20
Modules 1&2: SAI PMF Basic course	Peru, Lima	September 2018	OLACEFS	25
Modules 1: SAI PMF Basic course	Spain, Madrid	October 2018	Global	31
Modules 1&2: SAI PMF Basic course	Indonesia, Jakarta	October/November 2018	ASEANSAI	30
Independent Review workshop	Norway, Oslo	November 2018	Global	9

133 persons participated in a SAI PMF basic training course in 2018. The basic trainings in Peru and Indonesia included an additional day focusing more in depth on use of assessment results and planning an assessment.

9 persons participated in an independent review workshop. The purpose of this training was to increase the pool of independent reviewers in the core INTOSAI languages.

In addition to the courses listed, the SAI PMF team also conducted two orientations together with CBC on how the SAI PMF can contribute to professionalisation of SAIs. The sessions were delivered at the 54<sup>th</sup> AFROSAI Governing Board Meeting held in Cameroon in August 2018 and at the CREFIAF General Assembly held in Burkina Faso in December 2018.

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

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

In 2018 regional SAI PMF implementation plans have been developed for ASOSAI, CAROSAI, OLACEFS and PASAI. The plans lay down agreements for delivery of regional training courses and events, knowledge-sharing activities, and other needs-based support. For the remaining regions strong communication with the regional secretariats has been established and concrete activities for SAI PMF implementation in 2019 has been identified in all regions.

A second element are programmes to facilitate conduct of SAI PMF assessments. Those would be a coordinated regional approach to undertaking SAI PMF, where the assessment teams will be given appropriate training through a series of sequenced modules, in addition to support and guidance from resource persons and peers during the assessment. The aim would be for the participating SAIs to complete all modules and their SAI PMF report within a period of about one year. A pilot program is currently being implemented in PASAI, in cooperation with the PASAI secretariat. In 2016, the first phase of the programme was rolled out encompassing the Southern Pacific states. In 2017, the program entered its second phase, encompassing the Northern Pacific states. In 2018 several of the SAI PMF assessments have been completed while others are in the independent review stage and close to completion.

The SAI PMF team is also involved in activities to enhance the use of SAI PMF results. In that respect, it collaborates closely with other IDI programmes, such as the Strategy, Performance Measurement and Reporting (SPMR) programme. The latter was launched in 2015, with the objective of promoting “strategically managed SAIs and INTOSAI regions leading to higher performance”. SAI PMF is now an integrated part of the SPMR programme. One key feature of the SPMR programme will be to recommend the use of SAI PMF at various stages of the strategic management process, including: assessing the current situation (developing a baseline); developing performance indicators, monitoring and evaluation of performance (end of strategic period).

In 2018 a funding agreement for the SPMR programme was agreed with the Swiss State Secretariat for Economic Affairs (SECO) and the majority of SAI PMF implementation in 2019 will be through the SPMR programme.

Another area where SAI PMF is expected to play a strong role is the provision of support to most challenged SAIs under the IDI PAPP-APP programme which is a development of the previous Global Call for Proposals, Tier 2 initiative.

#### SAI PMF function 5: Quality Assurance / Independent Review

One of the key responsibilities of the SAI PMF team is to maintain the independent review (quality assurance) function for SAI PMF assessments. The first independent review workshop in many years was conducted in Norway, November 2018. The purpose was to develop the SAI PMF pool of experts in key languages. The workshop has contributed in developing independent reviewers in Spanish, French, Arabic, Portuguese and English.

A first stage of the independent review process covers a check of the draft terms of reference for a SAI PMF assessment, prior to starting the assessment. So far, independent reviews of terms of reference have been done for 41 out of 79 (52%) assessments. This is a slight increase from 45% in 2017. The share is improving but is not particularly high. This poses a concern since it may impact the quality of the assessment. Reasons why SAIs do not share the assessment terms of reference may include confidentiality issues, desire to have a speedy start of the assessment, or lack of knowledge of the possibility to have the terms of reference reviewed.

#### **Overall Assessment of Progress:**

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

On the operational side, the SAI PMF team has been heavily involved in support and coordination activities. Key training material has been updated and there has been continuous development of guidance material. The team has provided five basic training courses on the SAI PMF during 2018. The feedback has been very positive, and the trainings have contributed to more SAIs considering conducting or starting to conduct a SAI PMF assessment. The first independent review workshop in several years was delivered with the objective of increasing the SAI PMF pool of experts. This was an important activity to be able to handle the rising number of requests the IDI receives for arranging reviews. In 2018, 10 independent reviews were completed. 12 additional reports are currently undergoing independent review, with a large number expected to be completed soon.

Monitoring data collected shows that there has been a steady growth in assessments since 2014. This underscores the strong interest and increasing understanding of the usefulness of the tool. Since the piloting phase started in September 2012, 88 SAI PMF assessments have formally been decided to be conducted by the Head of the SAI. 50 of these have so far been finalized.

At the regional level, IDI has established strong communication with the INTOSAI regional Secretariats. The SAI PMF team has, in cooperation with INTOSAI regional Secretariats and other relevant committees, developed regional SAI PMF implementation plans for four regions. For all regions concrete activities in 2019 to implement SAI PMF have been agreed.

Table 2 gives an overview of outputs completed in 2018 in line with the SAI PMF results framework.

*Table 2 Details of outputs achieved in 2018*

Output	SAIs/ level	Published
Independent review of SAI PMF report	SAIs of Colombia (repeat assessment), Guam, Kosrae, Paraguay, Portugal, Solomon Islands, Sri Lanka, Tonga, Tuvalu; Norway and Yap	Norway, Sri Lanka
SAI PMF Basic training course delivered in EUROSAI (Norway)	SAIs of Austria, Fiji, Greece, Norway, Sweden, Tanzania Other organizations: GIZ, Global Affairs Canada, IDI, World Bank	N/A
SAI PMF Basic training course delivered in CAROSAI (Suriname)	SAIs of Antigua, Belize, Grenada, Guyana, Montserrat, St. Kitts and Nevis, St. Lucia, Suriname, St. Vincent and Grenadines	N/A
SAI PMF Basic training course delivered in OLACEFS (Peru)	SAIs of Belize, Bolivia, Chile, Cuba, Dominican Republic, El Salvador, Ecuador, Guatemala, Honduras, Nicaragua, Peru	N/A

Output	SAIs/ level	Published
SAI PMF Basic training course delivered in EUROSAI (Spain)	SAIs of Albania, Armenia, Bosnia and Herzegovina, Bulgaria, Cameroon, Djibouti, Greece, Hungary, India, Israel, Kuwait, Malta, Saudi Arabia, Senegal, Spain, Sweden, Turkey, Ukraine Other organizations: DFID	N/A
SAI PMF Basic training course delivered in ASEANSAI (Indonesia)	SAIs of Cambodia, Indonesia, Lao PDR, Thailand, Vietnam	N/A
SAI PMF Independent Review Workshop (Oslo)	SAIs of Brazil, Georgia, Norway, Philippines, Tunisia Other organizations: IDI	N/A
SAI PMF independent review training course materials	Material developed	Distributed to participants
Completed SAI PMF regional implementation plans	SAI PMF implementation plans have been developed for ASOSAI, CAROSAI, OLACEFS and PASAI. Communication established with the remaining regions.	Developed in collaboration with the regions.
50 SAI PMF assessments conducted since 2013	Afghanistan, Bangladesh, Barbados, Bhutan, Brazil, Brazil (repeat assessment) Burkina Faso, Colombia, Cook Islands, Costa Rica, Cuba, Cyprus, Czech Republic, Djibouti, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, Honduras, Ireland, Jamaica, Kosrae, Latvia, Mexico, Mongolia, Nepal, New Zealand, Nicaragua, Norway (2017 assessment), Palestine, Papua New Guinea, Paraguay, Peru, Portugal, Saudi Arabia, Sierra Leone, Slovak Republic, Slovak Republic (repeat assessment), Suriname, Eswatini, Tonga, Trinidad & Tobago, Turkey, Tuvalu, Uganda, Vietnam, Yap, Sri Lanka	10*

\*Bhutan, Costa Rica, Cyprus, Jamaica, Nepal, New Zealand, Norway, Palestine, Peru, Sri Lanka

#### Updates to Programme Plan:

No changes to the programme implementation strategy have been agreed in 2018. The SAI PMF team was fully staffed by the beginning of April 2018. The team has worked closely with an external expert with strong SAI PMF experience who has acted as an advisor to the team which has ensured that almost all scheduled activities as per the annual work plan for 2018 were realized.

#### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2015	2016	2017	2018
Professional Capacity Development: No. of SAI Staff Supported	Target	120	100	170	180
	Actual	173	56	135	142**
Organisational and Institutional Capacity Development: No. of SAIs Supported <sup>4</sup>	Target	N/A	20	20	15
	Actual	5	8	17	22
Female Participation Rate	Target	44%	44%	44%	40%
	Actual	N/A	57%	42%	60%

<sup>4</sup> Captures support to SAIs related to independent review of ToRs and draft SAI PMF reports.

\*\* In 2018 the SAI PMF team conducted a total of six SAI PMF training courses: five basic trainings, and one independent review workshop. This was a higher number than what the original annual work plan had foreseen at the beginning of the year. Even though the target for number of people trained in 2018 was not reached, the number of planned training events was exceeded. Only the advanced training had to be postponed to February 2019 due to a change in the budget situation.

### **Integration of Gender Issues and Empowerment of Women and Girls**

Gender issues are considered when organising a SAI PMF training course. The invitation to the course encourages SAIs to nominate female participants. Since 2013, a total of 1104 people have been trained as SAI PMF assessors by attending SAI PMF basic courses. About 40 % of the participants are female.

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

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

### **Key Lessons Learnt (Transferable to other Programmes)**

#### **Planning**

1. The planning should explicitly consider interdependencies between the various activities. A lot of efforts went into promoting the SAI PMF tool, delivering training, preparing guidance etc. This contributed to a comparatively high number of assessments finalised, and in a high number of requests for independent review. In 2018 the SAI PFM team managed to increase the number of independent reviewers. This will be crucial also in 2019 to ensure the quality of the expected increase in assessments.

#### **Implementation**

2. For the preparation of regional SAI PMF implementation plans, the dialogue and cooperation with the INTOSAI regions are fundamental. A key finding from 2017 is that this process requires significantly more efforts, both in terms of communication and in terms of support, than anticipated. Strong communication was established with all the regions in 2018 and this will also be crucial moving forward.
3. More efforts should go into preparing resource persons to facilitate SAI PMF training courses. The approach in 2018 was changed to spend more time with the resource persons before the delivery of a training course where the practice became one day of pre-meetings. Instances have shown that more time is needed for the resource persons to be comfortable with the training material. The time required needs to be considered on a case by case basis in 2019, also in light of efforts to develop a stronger pool of regional SAI PMF experts.

#### **Results**

4. Take-up of SAI PMF varies significantly across regions, despite similar level of IDI engagement. Five years after the launch of the SAI PMF pilot phase, monitoring data shows that despite similar number of training courses provided in certain regions, the number of SAI PMF assessments can be very different. Cultural differences in the attitude towards performance measurement, level of communication and engagement with the INTOSAI region, donor involvement, as well as language issues are among the explanatory factors thereof. The response towards ensuring more equal take up of SAI PMF requires a targeted and differentiated approach. This is reflected in the SAI PMF regional implementation plans and the integration of SAI PMF in the SPMR programme that will be a key part of the 2019 work plan.

## Programme Results Framework & Indicators

<b>PURPOSE:</b> Sustainable improvement in SAI performance globally				
<b>SAI PMF Outcome Indicator 1: Conducted Assessments</b>	<b>Baseline 2015</b>	<b>Milestone 1 2017</b>	<b>Milestone 2 2018</b>	<b>Target 2019</b>
Cumulative number of SAIs with a SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment	a) 20 <sup>5</sup> (Developing countries 80% Developed countries 20% <sup>6</sup> ) b) -	a) 40 b) -	a) 55 b) -	a) 65 b) 10 <sup>7</sup>
	<b>Achieved:</b>	<b>a) 38 b) 3</b>	<b>a) 48 b) 2<sup>8</sup></b>	
<i>Source: Annual IDI survey tracking assessments</i>				
<b>SAI PMF Outcome Indicator 2: Quality of Assessments</b>	<b>Baseline 2016<sup>9</sup></b>	<b>Milestone 1 2017</b>	<b>Milestone 2 2018</b>	<b>Target 2019</b>
Percentage of conducted assessments finalized the last three years that includes a QA statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology.	48%	53%	58%	63%
	<b>Achieved:</b>	<b>75%</b>	<b>69%</b>	
<i>Source: Annual IDI survey tracking assessments</i>				
<b>SAI PMF Outcome Indicator 3: Assessment results used in SAI strategic planning and capacity development</b>	<b>Baseline 2015</b>	<b>Milestone 1 2017</b>	<b>Milestone 2 2018</b>	<b>Target 2019</b>
Percentage of conducted assessments finalized the last three years that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.	-		-	LDC & LI = 80% LMI = 75%; UMI = 65%; HI =50% <sup>10</sup>

<sup>5</sup> The baseline for 2015 is measured based on the total number of finalized draft reports, as some SAIs testing SAI PMF in the pilot phase decided not to formally develop a final report.

<sup>6</sup> The SAI PMF is a performance measurement tool for all SAIs, regardless of development level. The ratio between developed and developing countries in regards of use of the SAI PMF will be monitored and reported on. Developing countries are defined as countries listed on the OECD's DAC list of ODA recipients.

<sup>7</sup> Target is low in 2019, as few SAIs will have reached the stage for development of new strategic plan for the SAI (depending on strategic period set)

<sup>8</sup> The number of repeat assessments has decreased since 2017 since it became clear that for one of the assessments, the first assessment was never completed.

<sup>9</sup> As of September 2016

<sup>10</sup> Classification based on OECD's DAC list of ODA recipients.

	<b>Achieved:</b>	<b>88%</b>	<b>93%<sup>11</sup></b> LDC & LI = 100% LMI = 80% UMI = 100% HI = 100%	
Source: Annual IDI survey tracking assessments				

## Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risks</b>							
<b>1. Transparency and accountability:</b> SAIs not leading by example in promoting accountability and transparency by deciding to not carry out and/ or publish SAI PMF assessments.	High	Moderate	Tolerate and Treat	An effective communication strategy and positioning of the SAI PMF to enable advocacy of the strategic significance of the SAI PMF and SAIs leading by example by doing the assessment and publishing the results. <i>(Partly controlled)</i>	CBC, DDG, Managers, IAG	Moderate (↔)	
<b>Operational Risks</b>							
<b>2. Funding:</b> Insufficient, unpredictable and/or short-term funding undermines IDI's ability to plan for and implement long term capacity development initiatives, reducing impact.	High	Moderate	Treat	Dialogue with DP and SAIs on funding specifically related to SAI PMF <i>(Strong control)</i>	DG, DDG, SSU	Low (↔)	

<sup>11</sup> 27 out of 29 (93%) SAI PMF assessments finalized in the last three years for which data on use of results is available indicate that the results have been used either for strategic planning and/or capacity building projects.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>3. In-kind contributions:</b> SAI PMF implementation increasingly relies on in-kind contributions from SAIs, in particular to assist independent reviews.	High	Moderate	Treat	Dialogue with Regions and SAIs on in-kind support, also in conjunction with SAI PMF regional implementation plans. Better targeting and dialogue with potential resource persons, paying attention to languages.  <i>(Partly controlled)</i>	DDG, Managers	Moderate (↔)	

**Programme Summary**

In late 2018, Strategy Performance Measurement and Reporting (SPMR) was launched globally, with SAI-level discussions on participation commencing in three INTOSAI regions. This was preceded by an extended piloting phase in PASAI and CAROSAI, which ensured that the refined SPMR approach is relevant and pertinent to the strategic management challenges of SAIs. Those SAIs participating in the piloting phase are on track with developing and applying a new set of strategic management tools in their quest for improved performance.

**Programme Objective**

Strategically managed SAIs and INTOSAI Regions leading to higher performance.

**Programme Rationale**



Strategic management, monitoring and reporting, based on a solid evidence base and guided by high-quality strategic planning, is of fundamental importance for SAIs in their strive to deliver value and benefits to the lives of citizens. ISSAI-12 says that SAIs should lead by example to add value to society, and that the extent to which they make a difference also depends on the SAI itself. The added value of a SAI will also depend on how it plans and carries out its functions, ensures its own good governance and strives for service excellence and quality.

Global data on SAI performance reveals the need to expand the focus from strategic planning to strategic management. Between 2010 and 2017, the share of SAIs with strategic and operational plans increased to over 80%. An analysis of the results of 25 SAI PMF assessments, conducted by the IDI in 2017, found that only 28% of SAIs in developing countries had a high quality strategic planning cycle. A high quality strategic planning cycle links strategic, operational and performance targets to plans of action and resource allocation. The 2017 INTOSAI Global Stocktaking Report showed that monitoring and reporting on performance is another weak area for a significant number of SAIs.

Consequently, there is a substantial potential for providing support to SAIs in linking strategic planning, operational planning, performance measurement and reporting on performance. In light of this, IDI revamped its Strategy, Performance Measurement and Reporting programme to have a larger focus on the whole strategic management cycle.

**Programme Profile**

<b>Full Name</b>	<b>Strategy, Performance Measurement and Reporting</b>					
<b>Duration</b>	2015 to 2022					
<b>Link to SAI &amp; IDI Outcomes</b>	<p>SPMR focuses mainly on enhancing governance and capacity at the SAI and Regional level and through such enhancement contributes to all the strategic priorities in the IDI Strategic Plan 2014-2018.</p> <p>The updated Strategic Management Handbook for SAIs will be a Global Public Good (GPG) and the programme will create pools of strategic planning Facilitators for the benefit of all regions and SAIs.</p> <p>As the programme will be delivered following IDI service delivery model, it will help SAIs and regions in strengthening their strategic planning and resource management process and in developing and implement performance measurement and reporting systems. Therefore, it also covers IDI outcomes 1, 2 and 3.</p>					
<b>Participating regions and SAIs</b>	<p>The following SAIs and INTOSAI regions participated in this programme in 2018 as part of the piloting phase of SPMR:</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>PASAI (12)</td> <td>CAROSAI (5)</td> </tr> <tr> <td>Solomon Islands, Federal States of Micronesia,</td> <td>Cayman Islands, Suriname,</td> </tr> </table>		PASAI (12)	CAROSAI (5)	Solomon Islands, Federal States of Micronesia,	Cayman Islands, Suriname,
PASAI (12)	CAROSAI (5)					
Solomon Islands, Federal States of Micronesia,	Cayman Islands, Suriname,					

	<p><b>Yap, Pohnpei, Guam, Cook Islands, Samoa, Tonga, Papua New Guinea, Tuvalu, Kosrae, Republic of Marshall Islands</b></p>	<p><b>Guyana, Jamaica, Trinidad and Tobago</b></p>	
	<p>CREFIAF, ARABOSAI and CAROSAI (Support to INTOSAI regions) At the end of 2018, SAI selection started, focussing on ASOSAI, EUROSAI and AFROSAI-E.</p>		
<b>Participants</b>	<p>Heads of SAI/top management, SAI staff and managers at different levels and key external stakeholders of the SAI and INTOSAI region.</p>		
<b>Cooperation Partners</b>	<p>SECO, INTOSAI Regions, SAIs.</p>		
<b>In-kind contribution</b>	<p><b>Resource Persons:</b> PASAI Secretariat, SAIs of Cayman Islands, Tonga, Cook Islands, New Zealand, Australia.</p>		
<b>Funding Sources Applied in 2018</b>	<p>Earmarked Funds: Swiss Secretariat for Economic Affairs Core funds: Office of the Auditor General Norway</p>		

### Programme Implementation Strategy

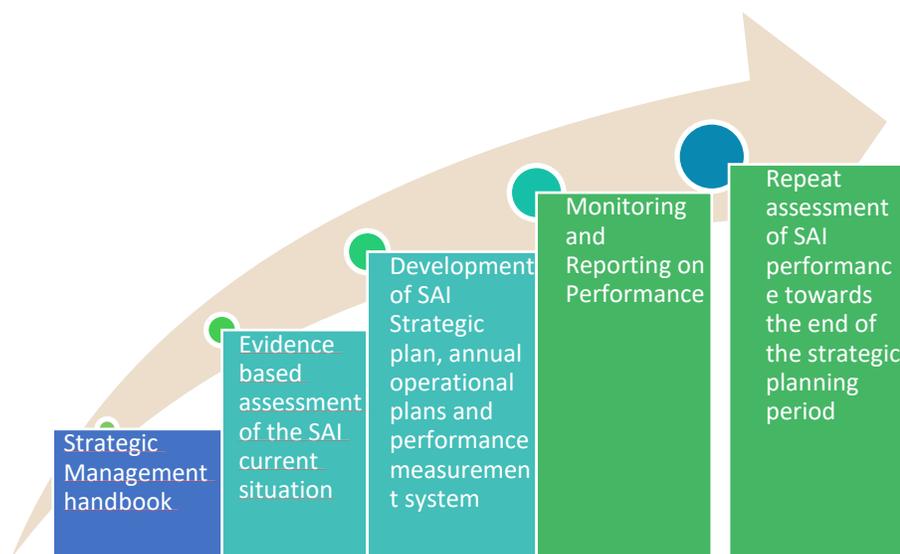
The programme implementation strategy has remained broadly aligned to what was originally planned for 2018. It has, however, been updated and further refined. The revised implementation strategy was also agreed with a new funding partner, SECO.

The key adjustments comprise a stronger focus on SAI PMF as the preferred assessment tool, including a repeat SAI PMF assessment at the end of the strategic planning period. The original idea of a mid-term review focusing on the implementation of a strategic plan was replaced by a holistic SAI assessment of SAI performance. A stronger focus on operational planning, both in terms of methodology and in terms of support, was also incorporated. The option of exiting after the implementation of the first operational plan is no longer actively promoted. SPMR allows for flexibility for joining the programme at a later stage, e.g. if the SAI has recently done a SAI PMF assessment.

*The main objective of the programme is 'strategically managed SAIs and INTOSAI Regions leading to higher performance'.*

**SPMR is implemented through a sequence of five broad components:**

**1. Development of a Strategic Management Handbook:** The handbook provides the updated knowledge and experience of IDI in the topic of strategic management. It aims to provide step by step guidance on the strategic management process which includes not only the development of a strategic plan, but its implementation, measurement and reporting on performance. The handbook will become a GPG and will be



translated into Arabic, French and Spanish.

**2. Carrying out an evidenced-based assessment of their current performance as a basis for the development of their new strategic plan, using SAI PMF.** The programme will cover two workshops, on SAI PMF methodology and on writing the SAI PMF integrated assessment. Specific support to planning of the assessment, and, based on need, to accompanying assessment teams in the field, is also foreseen. All reports will be independently reviewed.

**3. Development of a strategic plan, related operational plans, and setting up a performance measurement system.** SPMR supports participating SAIs through three different workshops, as well as through both remote and on-site assistance to SAIs based on needs.

**4. Monitoring and reporting on performance during the first year of implementation.** Support will be provided to carrying out annual performance monitoring, and to drafting annual reports on SAI performance.

**5. A repeat assessment of performance using SAI PMF** toward the end of the strategic planning period, as a measure of progress and as a basis for the development of the SAI's next Strategic plan.

Participating SAIs will be offered the option to either be supported from steps 2 to 5 (with the Strategic Management Handbook publically available to all SAIs), which is the full range of the SAI strategic management cycle, or when relevant (for example when the SAI has already carried out a SAI PMF or assessed its current situation through an evidenced-based process) supported in steps 3, 4 and 5.

SPMR is delivered for a group of SAIs at the regional level. It is closely linked to the SAI PMF programme, as the second and the last components of SPMR refer to carrying out a baseline and a repeat SAI PMF assessment. SPMR also includes the possibility for provision of SAI-level support to SAIs that may need this. SAI-level support can be provided for various program components, for example for carrying out the SAI PMF assessment, or for setting up a performance measurement system.

The program follows a two-stage implementation approach, where SAIs from two INTOSAI regions (PASAI and CAROSAI) participate in a pilot phase, whereas global SPMR roll-out to other INTOSAI regions builds on lessons learnt from the piloting. The original intention to do the piloting for 1 or 2 groups of up to 5 SAIs was modified to reflect strong interest in the piloting from the PASAI region. The global roll-out includes a phased approach, with AFROSAI-E, ASOSAI and EUROSAI starting in March 2019, and ARABOSAI, CREFIAF and OLACEFS following in the second half of 2019.

## **Programme Progress as at end of 2018**

### *Progress Against the Programme Implementation Strategy*

Due to the modifications in the implementation strategy, progress in SPMR has developed differently than originally anticipated. At the same time, 2018 has been a very intensive year, which focused on laying the foundation for the global roll-out in 2019. This included piloting SPMR in two regions, PASAI and CAROSAI, for a total of 17 SAIs. In PASAI, the approach included support for the strategic and operational plans, based on support for finalizing SAI PMF assessments. In CAROSAI, the pilot started from the operational planning stage, since the participating SAIs had recent SAI PMF assessments, and strategic plans in place.

The piloting phase was extended in order to capture sufficient experiences from different INTOSAI regions and SAIs of different size and stage of development. Courseware was developed for all foreseen workshops and was piloted for the strategic and operational planning workshops. The SPMR team also focused on developing its internal capacities and skills, and capitalized on synergies with the SAI PMF, Bilateral and PAP-APP initiatives. Two additional capacity development managers were recruited at the end of 2018.

The team determined that the lessons learned from piloting were important enough to modify the handbook. The handbook's public exposure deadline has been extended to the second quarter of 2019. The added value of developing an SPMR Handbook on strategic management for regions is being considered, however support to regions and building their capacities to provide strategic management support has already been addressed. In 2018, staff of the PASAI, AFROSAI-E, CAROSAI and CREFIAF secretariats participated in the various product development meetings. Some are also involved as resource persons for program delivery. through engaging Secretariat staff as SPMR resource persons and through involving them in product development.

## Support to INTOSAI Regions

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

## Support to SAIs

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

Key: √ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

**Overall Assessment of Progress:** Overall, progress towards the implementation of SPMR has been significant. The SPMR team is now fully staffed and has gained strong experience from piloting in two regions. A draft handbook and courseware for SAIs have been developed and continuously revised as a result of the piloting. SPMR was announced globally in November 2018, and SAI interest to participate has been impressive. SPMR is now ready to launch globally, with all necessary elements in place.

**SAI/Region Participation in light of Commitment Statements:** 16 out of the 17 SAIs that signed a statement of commitment have been participating fully and actively. One SAI (Guyana) could not participate in a workshop due to an accident involving their staff who were supposed to attend, but the SPMR team will make efforts to bring them on board.

## Updates to Programme Plan

As mentioned above, both the programme implementation strategy and the annual plans have changed during 2018. The Strategic Management Handbook for SAIs was held off from public exposure to ensure extensive incorporation of lessons learnt from the piloting phase. Additionally, SPMR was piloted for a SAI with jurisdictional functions in 2018, an experience that also feeds into the guidance.

As such, the SPMR programme plan for 2018 focused strongly on developing courseware and piloting the approach in PASAI and CAROSAI. On that basis, the programme was announced globally in November 2018, and the last months of the year focused on establishing needs, securing SAI commitment, and planning the implementation in 2019.

## Achievement of IDI Outputs and Outcomes:

### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018
Professional Capacity Development: No. of SAI\Regions Staff Supported	Target	20	23	50
	Actual	5	10	49
Organisational and Institutional Capacity Development: No. of SAIs\Region Supported	Target	4	11	10
	Actual	2	3	18
Female Participation Rate <sup>12</sup>	Target	44%	44%	40%
	Actual	40%	50%	51%

### Integration of Gender Issues and Empowerment of Women and Girls

Gender issues are a strong focus of the SPMR. A gender component will be integrated at three stages:

- Firstly, inclusiveness is one of the key principles of the strategic management model. This implies taking into consideration the needs of all the SAI stakeholders and staff, including women and disadvantaged groups.
- Secondly, participating SAIs are required to ensure gender balance in the nomination of the strategic management team that will participate in SPMR.
- Finally, SAIs are encouraged to take into consideration gender issues in the development of their strategic plan (through the development of a gender policy for example), and the monitoring of its implementation (by developing gender sensitive indicators).

### Key Lessons Learnt (Transferable to other Programmes)

1. Need to ensure that SPMR guidance reflects and addresses actual SAI and regional experience.
2. Need to continuously update and refine courseware.
3. Strong opportunities and need to liaise and coordinate with other IDI programmes, such as SAI-PMF, PAP-APP and Bilaterals, as well as SAI Young Leaders, to ensure alignment of approach.
4. Clear need to adopt a flexible approach for SAI participation, as SAIs may be interested, but are at different stages in their strategic management process.
5. Involvement and buy in of development partners and other providers of support to SAIs participating in SPMR is crucial to avoid duplication of efforts and conflicting approaches and methodologies.

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

## Programme Results Framework & Indicators

As a result of the changes in the implementation approach, the indicators and targets identified at the IDI Outcome level were no longer directly applicable to the programme. This is partially due to revisions in the implementation strategy elements e.g. change of guidance focus from strategic planning to a strategic management handbook. Another contributing factor was the decision to focus on a pilot phase and shifting the timeframes for certain deliverables, such as the strategic management handbooks. The reporting on the programme results framework takes these developments into account, but reports outcomes based on the piloting phase wherever possible.

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

Programme Outputs		IDI Outcomes				SAI and Region Outcomes		
Indicator	Achievement (year)	Indicator	Baseline (year)	Target (year)	Achievement	Indicator	Baseline (year)	Target (year)
Guidance on strategic planning, English	100% (2018)	% supported SAIs that use IDI Strategic Planning Guidance	0 (2015)	50% (2018)	N/A due to change in implementation approach. Draft guidance used as a basis for developing the SPMR methodology and courseware, which was piloted in 2018	% SAIs supported regularly develop and implement Strategic plan following IDI approach	0 (2015)	50% (2021)
	N/A due to change in implementation approach	% supported INTOSAI Regions that use IDI Strategic Planning Guidance	0 (2015)	50% (2018)	66% (2018) Two out of three supported INTOSAI regions developed their strategic plans considering IDI guidance	% INTOSAI regions supported regularly develop and implement Strategic plan following IDI approach	0 (2015)	50% (2021)
<i>Source: IDI community portal</i>	In progress	<i>Source: IDI Programme Monitoring System</i>				<i>Source: Post programme assessments</i>		
Courseware on Strategic planning, performance measurement and reporting developed as per IDI methodology English	N/A (2018)	% participating SAIs develop strategic plan with the assistance of Strategic planning facilitators pool	0 (2015)	50% (2018)	N/A Due to changes in the implementation approach, strategic planning facilitators will only commence their involvement as of 2019	% participating SAIs that report improved performance based on their strategic plan	0 (2015)	25% (2021)

<i>Source: IDI Programme Monitoring System</i>	Completed, will be further refined in 2019	<i>Source: IDI Programme Monitoring System</i>				<i>Source: Post programme assessments</i>		
No. Strategic planning Facilitators trained	20 PASAI 20 CAROSAI (2018)	% Strategic planning Facilitators used in supporting SAIS to develop their Strategic plan	0 (2015)	50% (2018) 60% (2019)	N/A Due to changes in the implementation approach, strategic planning facilitators will only commence their involvement as of 2019	% participating SAIs that report developing the next round of strategic plan	0 (2015)	25% (2022)
<i>Source: IDI Programme Monitoring System</i>	Completed 24 PASAI 14 CAROSAI 6 CREFIAF	<i>Source: IDI Programme Monitoring System</i>				<i>Source: IDI Programme monitoring system</i>		
No. of SAIs provided support for strategic planning	5 SAIs CAROSAI 5 SAIs PASAI 1 SAIs AFROSAI- E 1 SAI in ASOSAI (2015-2018)	% participating SAIs develop strategic plan as per IDI guidance	0 (2015)	50% (2018)	75% (2018)  Out of 12 participating SAIs in the strategic planning pilot phase, 9 have prepared draft strategic plans based on the SPMR methodology	% participating SAIs that report improved performance based on their strategic plan	0 (2015)	25% (2021)
<i>Source: IDI Programme Monitoring System</i>	4 SAIs in CAROSAI 12 SAIs in PASAI 1 SAI in CREFIAF	<i>Source: IDI Programme Monitoring System</i>				<i>Source: Post programme assessments</i>		
No. of INTOSAI Regions provided support for strategic planning	2 INTOSAI Regions ARABOSAI CAROSAI	% participating INTOSAI Regions develop strategic plan as per IDI guidance	0 (2015)	50% (2018) 66%	66% (2018) Two out of three supported INTOSAI regions developed their strategic plans considering IDI guidance	% of participating Regions that report providing scaled up and effective support to their members SAIs	0 (2015)	50% (2021)

Source: IDI Programme Monitoring System	2 (ARABOSAI, CREFIAF)	Source: IDI Programme Monitoring System				Source: Post programme assessments		
Lessons Learned from all regions documented	(2020)							
Source: IDI Programme Monitoring System								

### Assumptions SAIs & INTOSAI Regions

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

### Assumptions IDI

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

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

### Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risks</b>							
<b>1. Transparency and accountability:</b> SAI's not leading by example in promoting accountability and transparency (especially public reporting) undermines SAI performance,	High	Moderate	Tolerate and Treat	Through SPMR, SAIs will be encouraged to report on performance, and to the extent possible report publicly share their performance assessment. However, SAIs are sovereign entities and retain the decision on	DDG and Managers	Moderate (↔)	

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
government performance and benefits for citizens.				what, how and when to publish their work. <i>(Partly controlled)</i>			
<b>2.SAI strategic planning:</b> poor quality SAI strategic plans undermine SAIs long term priorities and development.	High	Moderate	Treat	SPMR (including SAI PMF component) directly addresses this challenge. Significant global interest in participating. Support is provided both during workshops and remotely based on draft outputs. <i>(Strong control)</i>	DDG and Managers	Low (↔)	
<b>3.Sustainability:</b> the way in which support in Strategic Management is provided does not lead to SAI performance improvement	High	High	Treat	Through SPMR SAI level support will be provided on strategic management, to support SAIs in building capacities that will help them sustain this approach even without IDI support <i>(Partly controlled)</i>	DDG and Managers	Moderate (↔)	Possibility of increased IDI support for country-level implementation, including support for developing SAI change management skills.
<b>Operational Risks</b>							
<b>4.Quality:</b> IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.	High	Moderate	Treat	Through the SPMR sufficient time is allocated to develop the GPG (SAI Strategic Management Handbook), establishing good partnerships within the community. The piloting of the program in two Regions will also enable us to increase the quality of the global roll out and ensure its relevancy for the SAI community <i>(Partly controlled)</i>	DG, DDG, and Managers	Moderate (↔)	

## Programme Summary

In 2018 the SAI Fighting Corruption (SFC) reached 100% of its originally expected level of participation, with a total of 61 SAIs attending one or several of the programme components. In addition, SAIs from all eight INTOSAI regions and sub regions) have been involved. The participating SAIs are on track with the cooperative performance audit on institutional frameworks for fighting corruption and the ISSAI 30 assessment to be conducted within the SAIs. SAI stakeholder platform for fighting corruption will be initiated in 2020 based on IDI's SAI level support approach.

Performance Summary	 <p><b>2 Draft Global Public Goods:</b></p> <ul style="list-style-type: none"> <li>Auditing Institutional Frameworks for Fighting Corruption (English, French, Arabic and Spanish)</li> <li>Implementation of ISSAI 30 (English and French) More than 4500 downloads</li> </ul>	<p><b>Blended training programme:</b></p> <p>1. Auditing Institutional Frameworks for Fighting corruption: English (eLearning, 20 SAIs, 5 Regions), French (face to face 15 SAIs), Arabic (face to face, 12 SAIs)</p>  <p>2. ISSAI 30 Implementation: English (13 SAIs)</p> 	<p><b>Performance Audit of Institutional Frameworks for Fighting Corruption</b></p>  <p>43 SAIs conduct performance audit of Institutional Frameworks for Fighting Corruption based on a two-tiers approach:</p> <ul style="list-style-type: none"> <li>whole of government</li> <li>sectoral level</li> </ul>  <ul style="list-style-type: none"> <li>11 Audit plans reviewed (ARABOSAI)</li> <li>18 Audit reports reviewed and finalized (English)</li> </ul>
	<p><b>Blended training programme:</b></p> <p>1. Auditing Institutional Frameworks for Fighting corruption: English (eLearning, 20 SAIs, 5 Regions), French (face to face 15 SAIs), Arabic (face to face, 12 SAIs)</p>  <p>2. ISSAI 30 Implementation: English (13 SAIs)</p> 	<p><b>Performance Audit of Institutional Frameworks for Fighting Corruption</b></p>  <p>43 SAIs conduct performance audit of Institutional Frameworks for Fighting Corruption based on a two-tiers approach:</p> <ul style="list-style-type: none"> <li>whole of government</li> <li>sectoral level</li> </ul>  <ul style="list-style-type: none"> <li>11 Audit plans reviewed (ARABOSAI)</li> <li>18 Audit reports reviewed and finalized (English)</li> </ul>	

## Programme Objective

Greater effectiveness of SAIs in fighting corruption.

## Programme Rationale



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

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

There are generally multiple institutions with different but complementary mandates involved in the fight against corruption at a country level. However, coordination and alignment between those different stakeholders is very often a challenge. SAIs can be key players in the fight against corruption. By their oversight function, they can help in creating an enabling environment for good governance. Audits make risks visible and help build robust and effective internal controls that contribute to the prevention of

corruption. By reporting their audit findings to Parliament and publicising them, SAIs contribute to a climate of transparency that helps detecting and preventing corruption. SAIs have different mandates in fighting corruption. But many SAIs come across corruption in course of their audits and have a role in reporting and following up on such issues. As public institutions, it is also important that SAIs lead by example in the fight against corruption. ISSAI 30 requires SAIs to have and implement a code of ethics to ensure ethical behaviour.

## Programme Profile

Full Name	SAIs Fighting Corruption							
Duration	2015 to 2020							
Link to SAI & IDI	Linked to all strategic priorities of the IDI. It facilitates SAIs in enhancing their contribution to accountability and transparency. The programme helps SAIs in taking up audits on new topics and ensures that SAIs lead by example as they implement ISSAI 30 and contribute to the fight against corruption, and implementation of SDGs by auditing robustness of institutional framework for fighting corruption. Delivered following IDI service delivery model, involves the development and use of global public goods and support to SAIs in establishing stronger networks with key actors in the fight against corruption, thus covering IDI outcomes 1, 2 and 3.							
Outcomes	Delivered following IDI service delivery model, involves the development and use of global public goods and support to SAIs in establishing stronger networks with key actors in the fight against corruption, thus covering IDI outcomes 1, 2 and 3.							
Participating SAIs	The following 61 SAIs have signed statements of commitment and are participating in this programme <sup>13</sup>							
	AFROSAI-E (4)	ARABOSAI (11) <sup>14</sup>	ASOSAI (7)	CAROSAI (2)	CREFIAC (18) <sup>15</sup>	EUROSAI (4)	OLACEFS <sup>16</sup> (11)	PASAI (4)
	Liberia, Sierra Leone, Tanzania, Zambia	Iraq, Jordan, Kuwait, Libya, Morocco, Oman, Palestine, Saudi Arabia, Sudan, Syria, Tunisia	Afghanistan, China, Malaysia, Maldives, Nepal, Pakistan, Thailand	Cayman Islands, Jamaica	Benin, Burkina Faso, Burundi, Cameroon, Central African Republic, Chad, Comoros, Congo Brazzaville, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea Conakry, Madagascar, Mali, Niger, Sao Tome & Principe, Togo	Albania, Georgia, Kazakhstan, <b>Kyrgyz Republic</b>	<b>Argentina, Bolivia Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, México, Panamá, Perú</b>	Fiji Samoa, Solomon Islands, Vanuatu

<sup>13</sup> Countries in bold are those who started participation in SFC during 2018.

<sup>14</sup> 12 SAIs originally signed statements of commitment, but SAI Lebanon did not produce its SFC audit plan, and hence could not continue in the programme. 11 SAIs from ARABOSAI continue to participate in the programme.

<sup>15</sup> In CREFIAC 21 SAIs originally signed statements of commitment for the SFC in 2015, and 3 (Cape Verde, Guinea Bissau, and Senegal) withdrew when the programme started in the Region in 2018, which now brings the number in this Region to 18 participating SAIs. Sao Tome and Principe withdrew from the audit component in 2018, but is still in the programme for the two other components.

<sup>16</sup> SAIs in OLACEFS signed statements of commitments to participate in the SFC in January 2019. The timing was however a challenge for launching the initiative, since most SAIs in this region are in holidays during January. Advocacy for the participation of SAIs from OLACEFS was enhanced by the International Seminar on Integrity hosted by SAI of Peru in December 2018.

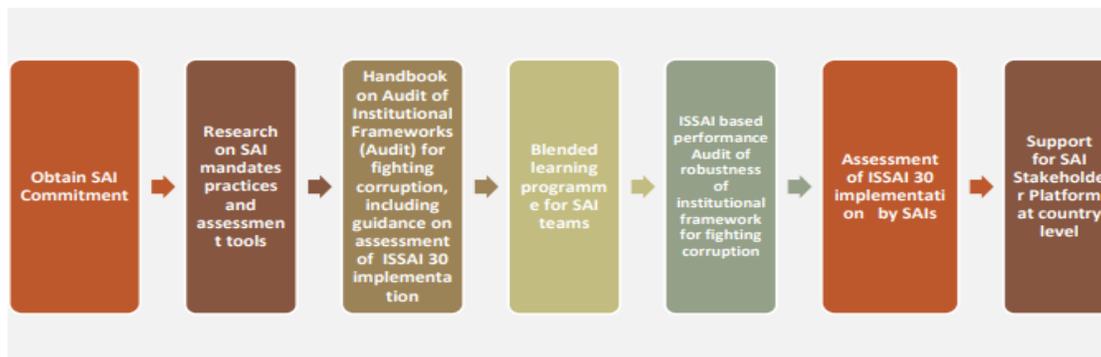
<b>Other participating organizations</b>	At the country level delivery, anti- corruption bodies and other will participate in programme activities.
<b>Participants</b>	Heads of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit), staff from anti-corruption bodies.
<b>Cooperation Partners</b>	INTOSAI Regions and partners involved at the Programme design stage through consultations: UNDP Global Anti-Corruption Initiative (GAIN), INTOSAI Working Group on Fight Against Corruption and Money Laundering (WGFACML), EUROSAI Task Force on Audit and Ethics (TFA&E), INTOSAI CBC, SAI USA
<b>In-kind contribution</b>	<b>Hosting of Events:</b> SAIs of Thailand, Hungary, Ivory Coast, Peru, Tunisia, Togo, Benin, Argentina, Jordan, Morocco. <b>Resource Persons:</b> SAIs of Thailand, Zambia, Hungary, Nepal, Guam, Jamaica, Benin, Cameroon, Djibouti, Burundi, Argentina, Brazil, Costa Rica, Paraguay, Uruguay, Chile, El Salvador, Guatemala, Peru, Saudi Arabia Iraq, Tunisia, Oman, Morocco, Egypt, Lebanon.
<b>Funding Sources</b>	Earmarked Funds: Global Affairs Canada, Ministry of Foreign Affairs Hungary, United States Agency for International Development (for ARABOSAI region)
<b>Applied in 2018</b>	Core funds: Office of the Auditor General Norway

### Programme Implementation Strategy

The programme has 3 components:

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

The Programme implementation strategy below describes how the different components are rolled out.



The first step was to obtain SAIs commitments through workshops with INTOSAI regions, SAIs management and key stakeholders. Then a resource team including resource persons from different INTOSAI Regions conducted research on SAIs mandates, current SAIs practices, stakeholders' engagement in fighting corruption and the tools available for assessing SAI implementation of different components of ISSAI 30 in practice.

Based on the research, a draft handbook was developed for audit of institutional frameworks for fighting corruption. It provides an integrated approach to auditing the institutional framework for fighting corruption at the whole of government level, which can be substantiated by undertaking a detailed examination of the strength of anti-corruption mechanisms in one or more sectors like health, education, defence, public works, or focused on cross-cutting issues such as gender. A draft guidance on assessment of ISSAI 30 implementation was also developed, with a mapping of available tools for assessing ISSAI 30 implementation.

As the handbook and the guidance are draft versions in accordance with IDI's QA Protocol, they will be processed as per IDI's QA protocol for GPG's in 2019. The two guidances developed formed the basis for the development of blended courseware for training SAIs teams in auditing institutional frameworks for fighting corruption, and assessing implementation of ISSAI 30, with online support

provided for the audit and the assessment to the participating SAIs. As part of the implementation strategy, SAIs teams will receive feedback on their draft reports during an audit review meeting, and a mechanism will also be set up to quality assure the audits to confirm if they have been conducted as per ISSAIs.

The ISSAI based performance cooperative audit on institutional frameworks for fighting corruption looks at the efforts accomplished by the country relevant authorities in developing, implementing and monitoring effective and strong mechanisms for preventing corruption practices, both at the whole of government level and in some specific sectors considered as significantly important or at risk. SAIs in English speaking regions have finalized the audit process with submission of the reports in 2018, and SAIs in ARABOSAI, CREFIAF and OLACEFS are currently engaged in the audit process and should have their reports submitted by the end of 2019. Still in 2019 and as part of the SFC 2<sup>nd</sup> component, SAIs will be assessing their internal ethics control system against the ISSAI 30 requirements. The objective is to help them leading by example in this specific field. Besides providing regional level support through meetings and online support, onsite support will be provided at country level to up to five selected SAIs. This support will mainly be provided for enhancing or setting up SAI relations with other key stakeholders in the fight against corruption. This will help in coordinating the fight against corruption at the country level through synergy of efforts.

### Programme Progress as at end of 2018

#### Progress Against the Programme Implementation Strategy

The table below illustrates the progress against the implementation strategy in each of the participating Regions and for each of the stages of the strategy. The amber colour is used for activities that were delayed.

Region(s) & Group(s)	1. Obtain SAI Commitment	2. Research on SAI Practices & Tools	3. Develop GPGs on Auditing IFFC <sup>17</sup> and Implementation of ISSAI 30 (version 0)	4. Blended Learning Programme	5. ISSAI-based Performance Audit on Institutional Frameworks for Fighting Corruption	6. Assessment of ISSAI 30 Implementation by SAIs	7. Support for SAI Stakeholder Platform	8. Monitoring and Evaluation Framework	9. Lessons Learned & Update GPGs
<b>AFROSAI-E</b>	√ 2017	√ 2016	Expected (2019)	√ 2018	√ 2018	Expected (2019)	Expected (2019-20)	√ 2017	Expected (2019-20)
<b>ARABOSAI</b>	√ 2018	√ 2016	Expected (2019)	In progress (2018-2019)	In Progress (2018-19)	Expected (2019)	Expected (2019-20)	√ 2018	Expected (2019-20)
<b>ASOSAI</b>	√ 2017	√ 2016	Expected (2019)	√ 2018	√ 2018	Expected (2019)	Expected (2019-20)	√ 2017	Expected (2019-20)
<b>CAROSAI</b>	√ 2017	√ 2016	Expected (2019)	√ 2018	√ 2018	Expected (2019)	Expected (2019-20)	√ 2017	Expected (2019-20)
<b>CREFIAF</b>	√ 2015	√ 2016	Expected (2019)	√ 2018	In progress (2018-19)	Expected (2019)	Expected (2019-20)	√ 2015	Expected (2019-20)
<b>EUROSAI</b>	√ 2017	√ 2016	Expected (2019)	√ 2018	√ 2018	Expected (2019)	Expected (2019-20)	√ 2017	Expected (2019-20)
<b>OLACEFS</b>	√ 2018	√ 2016	Expected (2019)	Expected (2019)	Expected (2019-2020)	Expected (2019)	Expected (2019-20)	Expected 2019	Expected (2019-20)
<b>PASAI</b>	√ 2017	√ 2016	Expected (2019)	√ 2017	√ 2018	Expected (2019)	Expected (2019-20)	√ 2017	Expected (2019-20)

Key: √ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

<sup>17</sup> Institutional frameworks for Fighting Corruption

## Overall Assessment of Progress

Overall delivery of the programme is on track in all INTOSAI regions against the revised plan, with exceptions mentioned in the section below.

### SAIs Participation in Light of Commitment Statements:

To date, the SAIs that have committed to the programme all continue to participate and honour their statements of commitment, with the following exceptions:

SAI Lebanon which did not produce its audit plan on the audit of the Institutional Framework for Fighting Corruption and has left the programme.

SAI Tanzania which did not submit audit report for the review meeting but it still in the programme for the two other components<sup>18</sup>

SAI Sao Tome and Principe who withdrew from the cooperative audit on institutional framework for fighting corruption but is still in the programme for the two other component.

At the end of 2018 and thanks to additional resources, the programme could be launched in OLACEFS Region, with the finalization of the adaptation process of the Spanish material of the programme started in 2017, and the commitment of 11 SAIs from OLACEFS in the programme.

### Updates to Programme Plan:

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

### Achievement of SAI Outputs and IDI Outputs:

Key programme outputs delivered to date include:

- Global Public Goods: Draft Guidance on Auditing Institutional Frameworks for Fighting corruption available in English (2016), French, Arabic and Spanish, and Draft Guidance on implementation of ISSAI 30, available in English (2016) and French. All these guidance documents are published at <http://www.idi.no/en/idi-library/global-public-goods/sai-fighting-corruption>.
- eLearning Course on Auditing Institutional Framework for Fighting corruption (2016) delivered to 62 participants from 20 SAIs in English speaking Regions: Afghanistan, Pakistan, China, Maldives, Malaysia, Nepal, Samoa, Solomon Islands, Vanuatu, Fiji, Thailand, Albania, Jamaica, Cayman Islands, Georgia, Kyrgyzstan, Zambia, Tanzania, Sierra Leone, Liberia (2017).
- 20 Audit plans for cooperative audit on institutional framework for fighting corruption reviewed in English Speaking regions (2017)
- Programme products and course material for Audit component translated into French, Spanish and Arabic, and adaptation process conducted in ARABOSAI, and CREFIAF Regions (2017), and OLACEFS (2018). OLACEFS adaptation process partially relied on the experience of the implementation of the initiative in.
- Face to face course on auditing institutional frameworks for fighting corruption delivered to 40 participants in CREFIAF and to 34 participants in ARABOSAI (March and September 2018).

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<sup>18</sup> SAI Tanzania pulled out of the Programme for the audit component but is still considered as participating to the two other components (SAI Leading by example through implementation of ISSAI 30 and SAI-Stakeholders Platform for fighting corruption).

- Development and translation into French, Arabic and Spanish of eLearning courseware for training on assessing ISSAI 30 implementation (July 2018)
- 11 draft performance audit reports on institutional Framework for fighting corruption reviewed in ASOSAI and PASAI regions (July 2018)
- 7 drafts performance audit reports on institutional Framework for fighting corruption reviewed in AFROSAI-E, CAROSAI and EUROSAI regions (August 2018).
- 11 Audit plans on institutional frameworks for fighting corruption reviewed in ARABOSAI.
- eLearning course on Implementation of ISSAI 30 delivered to 38 participants from AFROSAI-E, ASOSAI, CAROSAI, EUROSAI and PASAI.

The ISSAI-based cooperative audits on the institutional framework for fighting corruption began with two audit planning workshops for the 20 English speaking SAIs in September-October 2017. The 20 participating SAIs undertook the following audits. With the exception of SAI Cayman Islands which has made public its audit report on its website, most of the SAIs are in the process of publishing in accordance with their legal requirements and this should be reflected in the next report.

Country	Cooperative Performance Audit Report Title	Final Report Shared with IDI	Report Submitted to Relevant Authority	Report Published <sup>19</sup>
<b>AFROSAI-E</b>				
Liberia	Auditor General Performance Audit Report of the Institutional Framework for Fighting Corruption/Ministry of Agriculture	Yes	Yes	No
Sierra Leone	The Institutional Framework for Fighting Corruption	Yes	Yes	No
Zambia	Report of the Auditor General on the Institutional framework for fighting corruption at the national level and mining sector level in Zambia	Yes	Yes	No
<b>ASOSAI</b>				
Afghanistan	Performance Audit Report on Effectiveness of the Environmental Impact Evaluation System as an assessment tool for better implement anti-corruption plan on government level projects in NEPA	Yes	Yes	No
China	The Institutional Framework for Preventing Corruption in Public Educational Sector of China, taking China Central Academy of Fine Arts and Peking University as examples	Yes	Yes	No
Malaysia	Audit of the institutional framework for preventing corruption in procurement management : the case study on Sultan Idris teaching university	Yes	Yes	No
Maldives	Performance audit on institutional frameworks for fighting corruption at the national level and the infrastructure development sector	Yes	Yes	No
Nepal	Institutional Framework for Fighting Against Corruption in Nepal	Yes	Yes	No
Pakistan	Performance audit report on Construction of bridge over river Ravi for metro bus system Lahore	Yes	Yes	No
Thailand	The Comptroller General Department: The Government Procurement and Supplies Management Act, B.E. 2560 (2017) Can Enhance Fighting Corruption, but Challenges May Constrain Its Implementation	Yes	Yes	No

Country	Cooperative Performance Audit Report Title	Final Report Shared with IDI	Report Submitted to Relevant Authority	Report Published <sup>19</sup>
<b>CAROSAI</b>				
Cayman Island	Fighting Corruption in the Cayman Islands	Yes	Yes	Yes
Jamaica	Jamaica's Institutional Framework for Fighting Corruption	Yes	Yes	No
<b>EUROSAI</b>				
Albania	Performance Audit of the Anticorruption strategy	Yes	Yes	No
Georgia	Audit of the Anti-Corruption Institutional Framework of Georgia: Example of State-Owned Enterprises	Yes	No	No
Kazakhstan	Institutional framework for fighting corruption in the State Program for Infrastructure Development "Nurly Jol"	Yes	Yes	No
<b>PASAI</b>				
Fiji	IDI PAR Appendix 2018	Yes	Yes	No
Samoa	Report on the audit of the institutional framework and national teachers Development framework and the scholarship program	Yes	Yes	No
Solomon Islands	Performance Audit Report on preventing corruption through effective institutional framework at the National and in the Management and distribution of Medical supplies	Yes	Yes	No
Vanuatu	Vila Central Hospital Patient Care Fund: Preventing Corruption through Effective Institutional Framework	Yes	Yes	No

SAIs in CREFIAF and ARABOSAI are currently designing the scope and nature of their audits. Once confirmed, details of the intended audits will be included in the next progress report. Results against the IDI-outcomes and SAI-outcomes expected in the programme plan will be included in future reports in accordance with the expected outcome schedule. OLACEFS SAIs will commence this work in 2019.

#### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2017	2018
Professional Capacity Development: No. of SAI Staff Trained	Target	118	65
	Actual	62	161
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	58 <sup>20</sup>	45 <sup>21</sup>
	Actual	20	47 <sup>22</sup>
Female Participation Rate <sup>23</sup>	Target	44%	40%
	Actual	40%	39%

<sup>20</sup> Target was based on expressions of interest in the programme at the time, not the number of SAIs that had signed up to the programme

<sup>21</sup> 2018 Operational Plan had a target of 50 (excluding OLACEFS where the start date was not yet determined). This target was revised to 45 when summarizing the programme in the 2017 PAR.

<sup>22</sup> AFROSAI-E (4 SAIs), ARABOSAI (11 SAIs), ASOSAI (7 SAIs), CAROSAI (2 SAIs), CREFIAF (15 SAIs), EUROSAI (4 SAIs), PASAI (4 SAIs). 11 SAIs in OLACEFS only signed commitments and are expected to be supported from 2019.

<sup>23</sup> IDI Global Target not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

The reasons for the shortfalls in 2017 for professional and organizational support were delays in programme delivery and fewer SAIs in English Speaking regions participating than forecasted. As expected, the accumulated numbers increased in 2018, with the effective initiation of the programme in ARABOSAI, CREFIAF and the soon to be initiated in OLACEFS (first activity – Component 2 eLearning course on auditing institutional frameworks for fighting corruption – to be delivered in February 2019).

### **Integration of Gender Issues and Empowerment of Women and Girls**

Promotion of female participation is directly done when selecting the participants who will attend the Programme. Under the section of the participant profile document regarding gender profile of nominated teams, it is communicated to SAIs that Gender balance and prioritization of women candidates is a fundamental underlying principle of this programme. All SAIs must nominate at least one female candidate in both the components to participate in the programme. Bigger SAIs nominating four members for either of the components must include two female candidates for each of the components.

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

Gender has been integrated into the overall scheme of the guidance (see above link). Specific reference is drawn to pages 30, 37, 38, 39 and importantly the findings matrix where, in the example used, the question of denial of scholarship benefits to girl students owing to corruption and the attendant disabilities suffered by them has been considered.

### **Key Lessons Learnt (Transferable to other Programmes)**

1. Targets in terms of outputs and outcomes should be planned in a more realistic manner to reflect the actual capacity of SAIs to participate and to meet their commitments. For programmes comprised of several components such as the SAI Fighting Corruption Programme, there is a need to plan the implementation of the different components in a more staged manner to consider the availability of resources to implement, and the absorption capacity of SAIs.
2. Need to coordinate the development and maintenance of Global Public Goods and relating training material with the schedule of implementation in regions which are using a different language than the one in which the GPG was originally developed.
3. It is challenging to find resource persons who have at the same time the technical skills relating to the subject matter and the face to face or eLearning facilitation skills enabling them to effectively transfers their skills and knowledge to the participants.

**Programme Results Framework & Indicators**

**Objective:** greater effectiveness of SAIs in fighting corruption

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on auditing of corruption by SAIs and different tools available to assess implementation of ISSAI 30 <i>Source: IDI Programme Monitoring System</i>	(2016)	% participating SAIs that submit action plans for implementation of ISSAI 30 based on IDI guidance	0 (2015)	50% (2018)	% participating SAIs issue <sup>24</sup> reports on audit of institutional framework for fighting corruption within the established legal time frame	0 (2015)	40% (2019)
	Achieved (2016)	<i>Source: IDI Programme Monitoring System</i>		Expected 2019	<i>Source: IDI Programme Monitoring System</i>		
Guidance on implementing ISSAI 30 and auditing institutional frameworks for fighting corruption available in English, French, Spanish and Arabic <i>Source: IDI website</i>	(2016) English (2017) Arabic (2018) Spanish French	% participating SAIs conduct Audit of Institutional Frameworks for fighting corruption	0 (2015)	80% (2018)	% pilot audits which meet applicable performance audit ISSAI requirements	0 (2015)	40% (2020)
	Draft Guidance on assessing implementation of ISSAI 30 available in English (2017) Draft Guidance on auditing institutional frameworks for fighting corruption available in English, French, Spanish, Arabic (2017). The	<i>Source: IDI Programme Monitoring System</i>		Delayed English: 100 % ARABOSAI: 92% CREFIAF: 93%	<i>Source: Quality assurance review reports</i>		

<sup>24</sup> ‘issued’ means the report is submitted to the appropriate authority within the established legal or agreed time frame.

	versions 0 of the above two documents will be finalized as per IDI's QA protocol for GPGs in 2019						
Blended learning courseware developed as per IDI methodology (English, Arabic, French & Spanish)	(2016) English (2017) Arabic (2018) Spanish French	% trained SAI teams that engaged in implementation of ISSAI 30 and audit of institutional framework for fighting corruption	0 (2015)	60% (2018 English) 60% (2019 Other Regions)	% participating SAIs which report implementation of ISSAI 30 action plan.	0 (2015)	30% (2020)
<i>Source: Source: IDI Programme Monitoring System and eLearning platform</i>	<b>Achieved 2018 Auditing Institutional Frameworks for Fighting Corruption:</b> eLearning courseware available in English and Spanish, face to face course available in French and Arabic <b>Implementation of ISSAI 30:</b> eLearning courseware available in English and Spanish, face to face course available in French and Arabic	<i>Source: IDI Programme Monitoring System</i>		2018: Implementation of ISSAI 30: 0 Audit of IFFC: English: 100% (20 SAIs over 20) ARABOSAI: 85% (11 SAIs over 13) CREFIAC: 93% (14 SAIs over 14)	<i>Source: Programme 360 degrees -</i>		Insert Actual
No. SAI staff trained <ul style="list-style-type: none"> <li>Implementation of ISSAI 30</li> <li>Audit</li> </ul>	Implementation of ISSAI 30: 114 (2017) 60 (2018)  Audit: 104 (2017) 60 (2018)	% SAIs (supported at local level) which establish SAI-Stakeholder Platform with other anti-corruption agencies	0 (2015)	35% (2021)	% participating SAIs that include audit of institutional frameworks for fighting corruption in their audit plans	0 (2015)	25% (2021)

<p><i>Source: IDI Programme Monitoring System</i></p>	<p>Implementation of ISSAI 30: 2018: 38 trained in English speaking SAIs Audit: 2017 62 trained in ASOSAI, AFROSAI-E, CAROSAI, EUROSAI and PASAI 2018: 74 trained in ARABOSAI and CREFIAF</p>	<p><i>Source: IDI Programme Monitoring System</i></p>		<p>Insert Actual'</p>	<p><i>Source: IDI Programme monitoring system</i></p>		
<p>No. of SAIs provided support for auditing institutional frameworks for fighting corruption</p>	<p>25 SAIs English 12 SAIs CREFIAF 13 SAIs ARABOSAI 8 SAIs in OLACEFS (2017-2019)</p>				<p>% participating SAIs that report enhanced interaction with stakeholders for fighting corruption</p>	<p>0 (2015)</p>	<p>25% (2022)</p>
<p><i>Source: IDI Programme Monitoring System</i></p>	<p>20 SAIs supported for audit planning, conducting and reporting phase in English regions (ASOSAI, AFROSAI-E, CAROSAI, EUROSAI and PASAI) 14 SAIs supported in planning phase in CREFIAF 11 SAIs supported in planning phase in ARABOSAI 10 SAIs to be supported in planning OLACEFS in 2019</p>				<p><i>Source: Programme 360 degrees - Post programme assessments</i></p>		

No. of SAIs provided SAI level support for SAI-Stakeholder platform <i>Source: IDI Programme Monitoring System</i>	30 SAIs (2019)						
% of issued audits quality assured through a QA mechanism <i>Source: IDI Programme Monitoring System and QA reports</i>	80% (2020)						
Lessons Learned from all regions documented <i>Source: IDI Programme Monitoring System</i>	(2020)						

#### Assumptions SAIs

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

#### Assumptions IDI

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

#### Assumptions other stakeholders

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

## Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
Developmental Risks							

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>1.Lack of legislature support</b> for SAIs in following up recommendations of Cooperative Audit of Institutional Frameworks for Fighting Corruption.	High	Moderate	Tolerate & Treat	Good quality audit reports on Auditing Institutional Frameworks for Fighting Corruption and SAI level support for setting/improving SAI-Stakeholder engagement for fighting corruption might help. Otherwise engagement with legislatures outside scope of current IDI portfolio. <i>(Poor control)</i>	DDG, Managers, participating SAIs	Moderate (↑)	
<b>2.Lack of willingness from SAIs</b> in undertaking a fair assessment of their internal ethical practices and share the results.	High	High	Tolerate & Treat	Statements of Commitment include some clauses for confidentiality of information shared by the SAI  External review of the assessment reports and action plans by the IDI with the support of a competent resource team. <i>(Partly controlled)</i>	DDG, Managers	High (↔)	It will be possible to conclude whether this occurred or not when undertaking the first series of ISSAI 30 assessments in English speaking SAIs during the 1 <sup>st</sup> half of 2019.
<b>3.No or limited ISSAI implementation</b> in Performance Cooperative Audit of Institutional Frameworks for Fighting Corruption.	High	Moderate	Treat	High quality cooperative audits on institutional framework for fighting corruption works towards supporting ISSAI implementation through ISSAI based cooperative audits. <i>(Partly controlled)</i>	DDG, Managers, resource people, participating SAIs.	Moderate (↑)	It will be possible to conclude whether this occurred or not when undertaking the 1 <sup>st</sup> independent quality assurance review for English speaking Regions attending the Programme.
<b>4.Sustainability:</b> the way in which SFC support is provided does not lead to	High	High	Treat	Holistic blended support, involvement of SAI and regional teams, link to SAI SP, SAI level engagement with stakeholders.	DDG, Managers, resource persons,	High (↔)	The main components of the SFC initiative are not necessarily oriented towards alignment with the

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
SAI performance improvement				Possibility of increased IDI support for country-level implementation and better strategic alignment with SAIs priorities with the 3 <sup>rd</sup> component on SAI-Stakeholders platform for fighting corruption, supposed to be delivered in 2020. <i>(Partly controlled)</i>	participating SAIs.		participating SAIs' strategic priorities, and the implementation strategy does not involve coordination with other providers of support in the same area. Possibility of increased IDI support for country-level implementation and better strategic alignment with SAIs priorities with the 3 <sup>rd</sup> component on SAI-Stakeholders platform for fighting corruption, supposed to be delivered in 2020.
<b>Operational Risks</b>							
<b>5.Quality:</b> SFC deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.	High	Moderate	Treat	Global team involved in design, development and delivery following comprehensive research. Consultative process for development of products <i>(Partly controlled)</i>	DDG, Managers, resource persons, participating SAIs	Moderate (↔)	In the case of the SFC Programme Global Public Good, as per the IDI GPG Protocol will go through another round of stakeholder's consultations for feedback.

## Programme Summary

The IDI has from 2015 been implementing a programme on SAIs engaging with stakeholders (SES) that has seen growing interest from the SAIs with the total number of 77 SAIs from AFROSAI-E, ARABOSAI, ASOSAI, CAROSAI, CREFIAF and PASAI participating as at end of 2018. This programme has so far assisted the participating SAIs in undertaking stakeholder mapping, developing stakeholder strategies and action plans that are clearly linked to the SAIs strategic plans or other plans for stakeholder engagement. The SAIs taking part in this intervention are on track with the development of the strategies and action plans for engaging with their key stakeholders.

## Programme Objective

Greater audit impact through enhanced stakeholder engagement.

## Programme Rationale



SAIs are a critical part of the national accountability architecture. They play a critical role in holding governments to account and enabling legislative oversight. Given their mandates to “watch” over government accounts, operations and performance, SAIs should be natural partners of citizens in exercising public scrutiny. The scope of the SAI’s work is to increase transparency in the management of public resources for the benefits of citizens through external audits. Effectiveness of SAI operations can be assured only through sustained interaction with the various stakeholders, which include the executive, legislature, media, CSOs and citizens among others.

It is in view of the above that the International communities and the SAIs have recognised the importance of effective SAI engagement with stakeholders. During the XX INCOSAI in Johannesburg, South Africa (2010), the INTOSAI members recognised that *“The effectiveness with which SAIs fulfil their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change.”*

The 2014 INTOSAI Global SAI Stocktaking Report indicated that this is an area that most SAIs indicated as a high priority. The 2017 Global SAI Stocktaking Report revealed limitations in the extent and nature of SAI stakeholder engagement, and the lack of communication with stakeholders beyond publication of audit reports. The report further revealed that SAI’s engagement with stakeholders is impacted by both SAI’s own capacity to engage and the readiness and capacity of different stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement would lead to greater audit impact and enable the SAI to deliver value and benefits for citizens as stated in ISSAI 12. Enhanced engagement of stakeholders can also lead to enhanced SAI independence.

The challenges to effective engagement between SAIs and stakeholders are many, raising questions such as:

- How can space be opened for SAIs and stakeholders, including the citizens, to interact to enhance external oversight through greater participation, transparency and accountability?
- How can tools and mechanisms be created for SAIs and stakeholders to interact and jointly work toward improving the audit impact?

Recognising the importance of stakeholder engagement and the need to address some of the challenges SAIs face in engaging with stakeholders, the IDI introduced an intervention in 2015 on SAIs engaging with stakeholders. The objective is to support SAIs in developing strategies in stakeholder engagement that will lead to greater audit impact. In the IDI strategic plan 2019-2023, this initiative forms part of the work stream on well-governed SAIs and is also a cross cutting issue involving other work streams.

## Programme Profile

Full Name	SAIs Engaging with Stakeholders																																																																																																					
Duration	2015 to 2020																																																																																																					
Link to SAI & IDI Outcomes	Linked to all strategic priorities of the IDI. Facilitates SAIs in enhancing their contribution to accountability and transparency by engaging more effectively with stakeholders, it supports SAIs in their communication with stakeholders and ensures that SAIs lead by example in striving for service excellence and quality. As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with its stakeholders it also covers IDI outcomes 1, 2 and 3.																																																																																																					
Participating SAIs	<p><i>The following table shows the SAIs that have signed statement of commitments and are currently participating in the programme. The number of SAIs in the programme has in 2018 increased from 63 to 77.</i></p> <table border="1"> <thead> <tr> <th>AFROSAI-E (19)</th> <th>ARABOSAI (11)</th> <th>ASOSAI (12)</th> <th>CAROSAI (11)</th> <th>CREFIAP (15)</th> <th>PASAI (9)</th> </tr> </thead> <tbody> <tr> <td>Botswana</td> <td>Palestine</td> <td>Afghanistan</td> <td>Antigua &amp; Barbuda</td> <td>Burkina Faso</td> <td>Samoa</td> </tr> <tr> <td>Ghana</td> <td>Jordan</td> <td>Bhutan</td> <td>Curacao</td> <td>Burundi</td> <td>Vanuatu</td> </tr> <tr> <td>Kenya</td> <td>Mauritania</td> <td>Cambodia</td> <td>Dominica</td> <td>Cameroun</td> <td>Guam</td> </tr> <tr> <td>Liberia</td> <td>Oman</td> <td>Maldives</td> <td>Grenada</td> <td>Comoros</td> <td>Tonga</td> </tr> <tr> <td>Malawi</td> <td>Sudan</td> <td>Myanmar</td> <td>Jamaica</td> <td>Congo Brazzaville</td> <td>Papua New Guinea</td> </tr> <tr> <td>Namibia</td> <td>Kuwait</td> <td>Nepal</td> <td>Montserrat</td> <td>Democratic Republic of Congo</td> <td>Cook Islands</td> </tr> <tr> <td>Rwanda</td> <td>Tunisia</td> <td>Sri Lanka</td> <td>Saint Lucia</td> <td>Djibouti</td> <td>Tuvalu</td> </tr> <tr> <td>South Africa</td> <td>Qatar</td> <td>Lao PDR<sup>25</sup></td> <td>Saint Vincent &amp; the Grenadines</td> <td>Gabon</td> <td><b>Solomon Island</b></td> </tr> <tr> <td>Tanzania</td> <td>Iraq</td> <td><b>Mongolia</b></td> <td>Suriname</td> <td>Guinea Conakry</td> <td><b>Micronesia</b></td> </tr> <tr> <td>Zambia</td> <td>Morocco</td> <td><b>Pakistan</b></td> <td>Belize</td> <td>Madagascar</td> <td></td> </tr> <tr> <td>Zimbabwe</td> <td>Saudi Arabia</td> <td><b>Thailand</b></td> <td>Haiti</td> <td>Sao Tome &amp; Principe</td> <td></td> </tr> <tr> <td><b>Eritrea, Gambia, Lesotho, Nigeria, Sierra Leone, Swaziland, Uganda Seychelles</b></td> <td></td> <td><b>Vietnam</b></td> <td></td> <td>Niger</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Togo</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>Chad</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td><b>Benin</b></td> <td></td> </tr> </tbody> </table> <p><i>In addition, 4 SAIs from ARABOSAI (Yemen, Syria, Libya<sup>26</sup> and Lebanon) have signed the cooperation agreement, but due to various reasons (including visa restrictions), could not attend the SES Strategy Development workshop. IDI will consider offering separate support for them.</i></p>						AFROSAI-E (19)	ARABOSAI (11)	ASOSAI (12)	CAROSAI (11)	CREFIAP (15)	PASAI (9)	Botswana	Palestine	Afghanistan	Antigua & Barbuda	Burkina Faso	Samoa	Ghana	Jordan	Bhutan	Curacao	Burundi	Vanuatu	Kenya	Mauritania	Cambodia	Dominica	Cameroun	Guam	Liberia	Oman	Maldives	Grenada	Comoros	Tonga	Malawi	Sudan	Myanmar	Jamaica	Congo Brazzaville	Papua New Guinea	Namibia	Kuwait	Nepal	Montserrat	Democratic Republic of Congo	Cook Islands	Rwanda	Tunisia	Sri Lanka	Saint Lucia	Djibouti	Tuvalu	South Africa	Qatar	Lao PDR <sup>25</sup>	Saint Vincent & the Grenadines	Gabon	<b>Solomon Island</b>	Tanzania	Iraq	<b>Mongolia</b>	Suriname	Guinea Conakry	<b>Micronesia</b>	Zambia	Morocco	<b>Pakistan</b>	Belize	Madagascar		Zimbabwe	Saudi Arabia	<b>Thailand</b>	Haiti	Sao Tome & Principe		<b>Eritrea, Gambia, Lesotho, Nigeria, Sierra Leone, Swaziland, Uganda Seychelles</b>		<b>Vietnam</b>		Niger						Togo						Chad						<b>Benin</b>	
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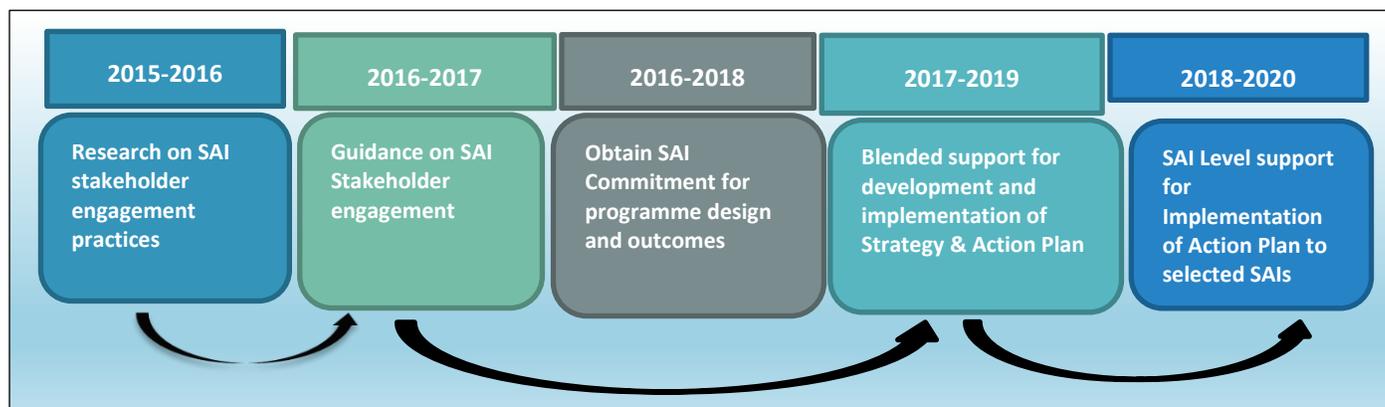
<sup>25</sup> In previous reports, Lao PDR was incorrectly listed under PASAI.

<sup>26</sup> SAI Libya was a new participant to the programme in 2018

	The programme also contains a component on SAI level support. The SAIs selected will depend on the strategies developed after undergoing the training programme and on the SAI's own capacity to implement. The support may include among others: internal communications interventions, SAI-audited entity engagements, SAI-PAC engagements, media training, engagement with civil society, and implementing strategies for citizens' engagement in the audit process.
<b>Other participating organizations</b>	During country level delivery, SAI stakeholders in the countries will be involved in programme interventions.
<b>Participants</b>	Head of SAI, top management (for management meeting), SAI, managers and staff from cross cutting SAI functions, SAI Stakeholders at country level.
<b>Cooperation Partners</b>	INTOSAI regions and SAIs. The IDI is also engaging with other partners such as the International Budget Partnership (IBP) who can assist in providing support to SAIs in the implementation of the strategies.
<b>In-kind contribution</b>	<b>Hosting support:</b> AFROSAI-E (South Africa), SAIs of Thailand, Uganda, Tunisia, Philippines, Gabon <b>Resource Persons:</b> SAIs of Kenya, Philippines, Bhutan, Sierra Leone, Jamaica, Kuwait, Jordan, Oman, Tunisia, Sudan, Morocco Palestine, Burkina Faso, Cameroon, Gabon, AFROSAI E Secretariat.
<b>Funding Sources Applied in 2018</b>	Earmarked Funds: Global Affairs Canada, United States Agency for International Development (for ARABOSAI region) Core funds: Office of the Auditor General Norway

### Programme Implementation Strategy

The objective of the programme is greater audit impact through enhanced stakeholder engagement. The programme envisages achieving this objective by supporting participating SAIs in conducting stakeholder analysis, developing and implementing a stakeholder strategy and action plan. The diagram below illustrates the different stages in the implementation strategy.



**Research on SAI stakeholder engagement practices** – The first step in the implementation strategy was research aimed at identifying the current mechanisms used by SAIs, challenges and the key success factors that have supported SAIs in effectively engaging with stakeholders. This also took stock of all the exiting evaluations, research and studies undertaken by other players in the accountability processes. The output of the research formed an input in the development of the guidance on SAI Stakeholder engagement.

**Guidance on SAI Stakeholder Engagement** – The IDI developed this guidance as a practical tool that could support SAIs in developing stakeholder engagement strategies and in the implementation of their action plans for stakeholder engagement. The guidance explains among others: INTOSAI Frameworks or standards supporting Stakeholder engagement; benefits and challenges impacting stakeholder engagement; how to engage with the identified key stakeholders in the audit processes; and how to develop stakeholder

engagement strategies, among others. The current version of the guidance which was circulated to stakeholders and used in the training programs will be subjected to IDI's quality protocol for global public goods and Version 0 of the guidance will be available by June 2019.

**Obtaining SAI Commitment** – Commitment of SAIs in the programme is one of the critical steps in the implementation strategy and SAIs sign statement of commitments at the stage of joining the programme.

**Blended support for development and implementation of Strategy & Action Plan** – SAIs participating in this programme will be provided support through training of SAI teams and reviews of the plans. The IDI developed courseware for training SAI teams in stakeholder mapping, strategy development and practical guidance on the operationalization of the strategies.

**SAI level support** – This forms the last step in the implementation strategy and aims to support selected SAIs in operationalising their action plans. The support will include among others: internal communications interventions; SAI-audited entity engagements; SAI-PAC engagements; media training; engagement with civil society; and implementing strategies for citizens' engagement in the audit process.

### Programme Progress as at end of 2018

#### Progress Against the Programme Implementation Strategy

The table below illustrates the progress against the implementation strategy in each of the participating Regions and for each of the stages of the strategy. The amber colour is used for activities that were delayed.

	1. Obtain SAI Commitment	2. Research on SAI Practices & Tools	3. Develop GPG on SAI Stakeholder Engagement <sup>27</sup>	4. Blended Learning Programme and Training SAIs teams	5. SAIs Develop Stakeholder Strategy & Action Plan	6. SAI Level Support to Implement Action Plan	7. Lessons Learned & Update GPGs
<b>AFROSAI-E &amp; CAROSAI</b>	√ 2017	√ 2016	Expected (2019)	√ 2017	√ 2018	Expected <sup>28</sup> (2018-2019)	Expected 2019
<b>ASOSAI &amp; PASAI</b>	√ 2017	√ 2016	Expected (2019)	√ 2017	√ 2018	Expected (2018-2019)	Expected 2019
<b>ARABOSAI</b>	√ 2017	√ 2016	Expected (2019)	√ 2017	√ 2018	Expected (2019)	Expected 2019
<b>CREFIAF</b>	√ 2017	√ 2016	Expected (2019)	√ 2018	Expected <sup>29</sup> (2018-2019)	Expected (2019)	Expected 2019
<b>Additional Groups (English)</b>	√ 2018	√ 2016	Expected (2019)	√ 2018	Expected (2019)	Expected (2019)	Expected 2019

<sup>27</sup>The draft guidance that was developed in 2017 in English was piloted in the training of SAI teams from the English speaking regions, French and Arabic. The guidance has been undergoing further revision taking into account the lesson learnt from the trainings and also the feedback received on the published draft version from stakeholders. The draft was translated to Arabic and the translation to French and Spanish in 2019

<sup>28</sup> The SAIs that developed action plans during the period 2017-2018, commenced the implementation of their plans and this is ongoing. So far, some SAIs from have started reporting progress on the implementation.

<sup>29</sup> The finalisation of the plans for CREFIAF SAIs was rescheduled to 2019

*Key: √ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.*

**Overall Assessment of Progress:** Overall, delivery of the programme is on track, based on the adjustments made to the completion of the guidance as per the new IDI GPGs protocol and the delivery of the review workshop for SAIs from CREFIAF which was rescheduled to 2019. The guidance was translated into Arabic and the translation to French and Spanish will be done on the new updated version in 2019. So far SAIs that participated in the first round of the trainings have already started showing progress in the implementation of their plans through submission of progress reports. A total of 126 SAIs across the INTOSAI regions had expressed interest in participating in this programme based on the prioritisation matrix done in 2014. However, during the implementation phase, about 40% of the SAIs could not join the programme due to several reasons that include participation in other equally important IDI programmes that commenced during the same period.

#### **SAI Participation in light of Commitment Statements:**

To date, all the SAIs that have committed to the programme except for SAI Sudan, have continued to participate and honour their statements of commitment. SAI Sudan withdrew from the programme due to the failure to develop the strategy plan after undergoing the strategy development training workshop. In addition, SAI Lao PDR was delayed in submitting its plan due to language challenges. The participants from SAI Lao PDR had to translate all materials to their local language, but the SAI continues to participate in the programme.

#### **Updates to Programme Plan**

During 2018, the IDI facilitated review workshops for the SAIs' strategy plans from AFROSAI-E, ASOSAI, PASAI, ARABOSAI and CAROSAI that participated in the 2017 Strategy development training workshops. All the participating SAIs managed to submit their plans as per agreed timelines to the IDI and are currently at implementation stage. During this period, 16 SAIs from the English-speaking regions joined the programme and IDI facilitated training workshops for the development of their strategy plans. The draft plans for these 16 SAIs that joined were reviewed by the IDI and the final strategy plans are expected in 2019.

The first expected SAI-level outputs are SAIs developing their stakeholder engagement strategies in the form of action plans. As at December 2018, a total of 61 stakeholder engagement strategy plans had been shared with the IDI from AFROSAI-E, ASOSAI, ARABOSAI, CAROSAI and PASAI. The plans prescribe clear strategies for engaging with key stakeholders and these were reviewed by the IDI and peer SAIs. The other remaining SAIs from CREFIAF are expected to submit the draft strategy to the IDI in 2019.

#### **Achievements of SAI outputs and IDI Outputs:**

##### *Cumulative Progress on Completion of SAI Outputs by Participating SAIs:*

Stakeholder engagement strategy and action plans are the main output expected from all the SAIs participating. These strategies are clearly linked to the SAIs strategic plans or other SAI plans aimed at enhancing stakeholder engagement. The table below list the SAIs per region and the status of the 61 SAI stakeholder engagement strategy that has been shared with the IDI and reviewed.

SAI Output	AFROSAI-E	ARABOSAI	ASOSAI	CAROSAI	PASAI
Approved Stakeholder Engagement Strategy and action plans shared with IDI	Botswana Ghana Kenya Liberia Malawi Rwanda South Africa Tanzania Zambia Zimbabwe Uganda	Palestine Jordan Kuwait Tunisia Iraq	Afghanistan Bhutan Cambodia Maldives Myanmar Nepal Sri Lanka	Antigua & Barbuda Curacao Dominica Grenada Jamaica Montserrat Saint Lucia Saint Vincent & the Grenadines Suriname Belize	Samoa Vanuatu Guam Tonga Papua New Guinea Cook Islands Tuvalu
Drafts stakeholder Engagement strategy Plans shared with IDI and Reviewed – SAIs expected to finalise in 2019	Eritrea Gambia Lesotho Nigeria Sierra Leone Swaziland Seychelles Namibia	Mauritania Oman Qatar Morocco Saudi Arabia	Mongolia Pakistan Thailand Vietnam Lao PDR	Haiti	Solomon Island Micronesia

In addition, as at the end of 2018, all the participating SAIs from CREFIAF developed and submitted the draft stakeholder engagement strategy plans to the IDI waiting for the review scheduled for February 2019.

*The key IDI programme output achieved to date include:*

- **Research Report (Stocktake Report):** highlighting the current SAIs' mechanisms, challenges and the key success factors that have supported SAIs in effectively engaging with stakeholders. This was done and completed in 2016 and was used as an input in the development of the guidance.
- **Guidance on stakeholder engagement:** A draft of the Guidance on SAIs Engaging with Stakeholders was circulated for consultation and comments on the IDI website and all comments received were considered in finalising the draft guidance that was piloted during the training of SAI teams in developing stakeholder engagement strategies. The guide covers areas

including: expectations of SAIs and stakeholders, benefits of engaging with stakeholders, challenges SAIs face in engaging with stakeholders, stakeholder mapping (Identifying stakeholders and their needs), stakeholder prioritisation, effective interacting, how to develop strategies and engaging with stakeholders in the audit process and for greater independence. The guide has been widely used in the training of SAI teams from the 77 SAIs that are currently participating in this programme and valuable input has also been received which will further enhance the final guide that is scheduled to be published in 2019. This is published at <http://www.idi.no/en/elibrary/cpd/sais-engaging-with-stakeholders-programme>

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

### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

During the period 2018, a total of 189 participants from 77 SAIs across the INTOSAI Region were provided with the support in stakeholder engagement strategy development. Out of the total participants, 78 were female. The table below shows the levels of participation for the period from 2015 to 2018 and the projected 2019 outreach.

		2015	2016	2017	2018
Professional Capacity Development: No. of SAI Staff Trained	Target	N/A	140	118	140
	Actual	N/A	0 <sup>30</sup>	99	189
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	N/A	59	70
	Actual	N/A	N/A	48	77
Female Participation Rate <sup>31</sup>	Target	44%	44%	44%	40%
	Actual	N/A	N/A	47%	42%

### Integration of Gender Issues and Empowerment of Women and Girls

In the selection of participants of SAI teams to the strategy development workshops, the IDI requested SAIs to consider gender balance. The implementation of the strategies developed by the SAIs participating in this programme will inform as to what extent the SAIs will consider engaging women or women's groups in various advocacy programmes that are aimed at achieving greater audit impact.

### Key Lessons Learnt (Transferable to other Programmes)

1. Involvement of SAI top management made it possible for those SAIs to stick to the agreed timelines for the completion of the projects. SAIs where top management participated in the programme have already started submitting progress reports on implementation of their plans.

<sup>30</sup> Variance due to the re-planning of the programme, delaying the start of training of SAI teams from 2016 to 2017.

<sup>31</sup> IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

2. Certification of participants to the programme at the end can encourage SAIs and participants in completing the deliverables. This came up from the SAIs participating from ARABOSAI, AFROSAI-E and CAROSAI that the IDI should consider awarding certificates to the participants for having gone through the modules and showing evidence of implementation.
3. For a cross cutting intervention like this, it's not only the SAI team participating in the programme to implement all the strategies, some strategies fall in a different SAI team that may not have undergone the same orientation and there is need to increase the numbers or encourage the SAI to roll out such an intervention to all.
4. When selecting the numbers of SAI teams, the size of the SAI needs to be considered if we are to derive meaningful results on the implementation.

**Programme Results Framework & Indicators**

**Objective:** Greater audit impact through enhanced SAI stakeholder engagement

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on SAIs practices in engaging with key stakeholders	English (2015)	% participating SAI teams who develop strategy for stakeholder engagement and action plan based on IDI guidance	0 (2016)	50% (2018) 75% (2019)	% participating SAIs that substantially implement their action plan for engaging with stakeholders	0 (2015)	30 % (2020)
<i>Source: IDI Programme Monitoring System</i>	Research report completed in 2016	<i>Source: IDI Programme Monitoring System</i>		Achieved (2018) – 52%	<i>Source: IDI Programme Monitoring System</i>		
Guidance on SAIs engaging with stakeholders available in English Arabic, French & Spanish	Developed in English (2016) Translated into Arabic, Spanish and French (2017)				% SAIs supported at local level, that report greater audit impact due to enhanced interaction with key stakeholders	0 (2015)	25% (2022)
<i>Source: IDI Programme Monitoring System</i>	The first draft version of the Guidance was completed in 2017 in English and Arabic. Expected to be translated to other languages in 2019				<i>Source: IDI Programme Monitoring System</i>		
Blended support programme for SAI teams English, Arabic, French and Spanish	59 SAI teams (2017) 67 SAI Teams (2018) 36 SAI Teams (2019)				% SAIs supported at local level where key stakeholders report enhanced interaction with the SAI	0 (2015)	25% (2022)

Source: IDI Programme Monitoring System and eLearning platform	48 (2017) 77 (2018)				Source: IDI Programme Monitoring System		
No. SAI staff trained in stakeholder engagement	118 (2017) 134(2018) 108 (2019)						
Source: IDI Programme Monitoring System	99 (2017) 189 (2018)	Source: IDI Programme Monitoring System					
Number of SAIs provided support for development of strategy & action plan	126 SAIs <sup>32</sup> (2017-2019)						
Source: IDI Programme Monitoring System	77 SAIs provided with the support as at end of 2018						
No. of SAIs provided SAI level support for implementation of action plan	15 SAIs (2019 - 2020)						
Source: IDI Programme Monitoring System	N/A						

#### Assumptions SAIs

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

#### Assumptions IDI

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

#### Assumptions other stakeholders

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

<sup>32</sup> Original target was based on all SAIs that expressed initial interest in the programme. However, once it was formally launched, only around 60 initially joined the programme (and actual participation has slowly risen to 77)

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

### Risk Management

The following table details the key risks that could prevent the SES programme from delivering its intended objective in a sustainable manner, and IDI's proposed response to those risks.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risks</b>							
1. <b>Legislature support for SAIs:</b> a lack of legislature interest in, and support for, SAIs undermines the impact SAIs can have for the benefits of citizens.	High	Moderate	Tolerate & Treat	SAI's Engaging with Stakeholders programme strengthens relationship with legislature in participating SAIs. Better audit reports from other programmes also helps. Press upon SAIs that had stakeholder engagement as a priority to enhance the engagement with the legislature <i>(Poor control)</i>	Managers and DDG	High (↔)	Possibility of increased communications and advocacy work with legislatures to be considered at SAI level for SAIs that have developed mechanisms or plans to engage with the legislature.
2. <b>Transparency and accountability:</b> SAI's not leading by example in promoting accountability and transparency (especially public reporting) undermines SAI performance, government performance and benefits for citizens.	High	Moderate	Tolerate and Treat	SAIs Engaging with Stakeholders Programme currently include relevant components on the transparency and accountability process within the SAI. <i>(Partly controlled)</i>	Managers and DDG	Moderate (↔)	Possibility to further increase engagement of the of SAIs in enhancing the transparency mechanisms through the programme deliverables at SAI Level.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
3. <b>Sustainability:</b> the programme is being implemented over a period and sustainability of it once it comes to an end maybe a challenge as the SAIs may not implement the plans developed thereby presenting a risk on the long-term impact of the audits	High	High	Treat	Holistic blended support, involvement of SAI and regional teams, link to SAI SP, SAI level engagement with stakeholders. The link of this programme across the work streams will act as a control measure in the short-medium term. <i>(Partly controlled)</i>	Managers and DDG	Moderate (↔)	Capacity and resources at SAI level. Stakeholder and environmental readiness at national level. Further, continuous support through the different workstreams which will mainly be at SAI level will help in mitigating this risk. Encourage SAIs to roll out the trainings to other SAI staff to mitigate the risk of trained SAI team leaving or being reassigned
<b>Operational Risks</b>							
4. <b>Quality:</b> IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.	High	Moderate	Treat	Global team involved in design, development and delivery following comprehensive research. Consultative process for development of products. <i>(Partly controlled)</i>	Managers and DDG	Low (↔)	Availability of resource team with expertise in stakeholder engagement or facilitation skills may affect the quality.
5. <b>In-Kind Support:</b> In delivering interventions, IDI depends also on in-kind support from member countries	High	Low	Treat	Enhanced stakeholder engagement and communication with the SAIs <i>(Strong control)</i>	Managers and DDG	Low (↔)	The IDI has had very good relationship with the SAIs and based on this experience, the support from SAIs will most likely continue.

## Programme Summary

This programme on the audit of externally funded projects in agriculture and food security sector aimed at building SAI's capacity in auditing externally funded projects. It covered financial and compliance audit and ran from 2015-18. Participating SAIs from AFROSAI-E were trained in the application of ISSAIs and participated in the pilot audits for the IFAD projects for 2016 and 2017. IFAD was pleased with the quality of the reports that the SAIs participating in this programme achieved in auditing their projects. In addition, the IFAD audit guidelines were realigned to increase adherence to the ISSAI requirements.

## Programme Objective

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

## Programme Rationale

Agriculture is one of the most important sectors in most African economies and accounts for a substantial contribution to the GDP of most African countries. The countries in Africa are also among the largest recipients of development aid for poverty reduction. Aid for agricultural development and strengthening food security is a key component of development aid. Enhancing aid effectiveness is high on the agenda of development partners, and one of the means to achieve this is using national audit systems to audit support received as aid for development projects. SAIs can play an important role in enhancing aid effectiveness through financial, compliance and performance audits.

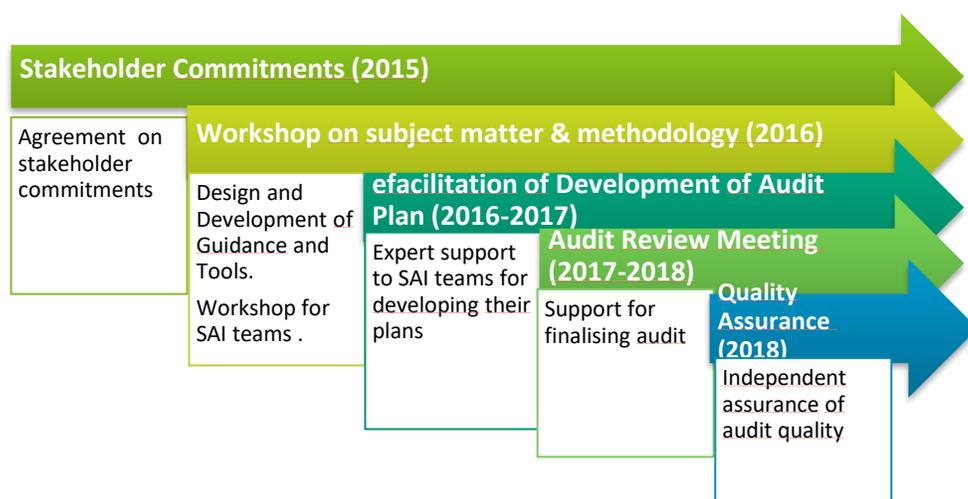
IDI was approached by the International Fund for Agricultural Development (IFAD) to support selected SAIs in West Africa in auditing IFAD funded projects in their countries. The IDI saw value in offering the programme to other SAIs in the AFROSAI-E region as well. After consultations with SAIs in the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

## Programme Profile

<b>Full Name</b>	<b>Audit of Externally Funded Projects in Agriculture and Food Security Sector</b>							
<b>Duration</b>	2015 to 2018							
<b>Link to SAI &amp; IDI Outcomes</b>	Supports SAIs in contributing to accountability and transparency in their countries by conducting financial and compliance audits of externally aided project. The programme is delivered as per IDI service delivery model on cooperative audits and is mainly linked to IDI outcome 1.							
<b>Participating SAIs</b>	<p>The table below shows the 7 SAIs that have signed statement of commitments and participated in the programme:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">AFROSAI-E (7)</td> </tr> <tr> <td style="text-align: center;">Malawi</td> </tr> <tr> <td style="text-align: center;">Liberia</td> </tr> <tr> <td style="text-align: center;">Rwanda</td> </tr> <tr> <td style="text-align: center;">Tanzania</td> </tr> <tr> <td style="text-align: center;">The Gambia</td> </tr> <tr> <td style="text-align: center;">Sierra Leone</td> </tr> </table>	AFROSAI-E (7)	Malawi	Liberia	Rwanda	Tanzania	The Gambia	Sierra Leone
AFROSAI-E (7)								
Malawi								
Liberia								
Rwanda								
Tanzania								
The Gambia								
Sierra Leone								

	Zambia
<b>Other participating organizations</b>	None
<b>Participants</b>	Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit)
<b>Cooperation Partners</b>	International Fund for Agriculture Development (IFAD) and AFROSAI-E
<b>In-kind contribution</b>	<b>Hosting support:</b> SAI Tanzania <b>Resource Persons:</b> SAIs of Zambia, Tanzania, Malawi, Kenya, Zimbabwe and Botswana and staff from AFROSAI E
<b>Funding Sources Applied in 2018</b>	Core funds: Office of the Auditor General Norway, Swedish International Development Association

### Programme Implementation Strategy



### Agreement and Signing of statement of agreement:

IDI organised a planning meeting with key stakeholders to determine the results framework and implementation strategy for the programme in 2015. During this meeting, IFAD agreed to assign project audits for specified projects to SAIs, instead of private sector auditors. The SAIs agreed to undertake the audits of IFAD projects. The agreed audits that SAIs were supposed to conduct were financial and compliance audits for the year ended 2016 and 2017.

**Design and Development of Guidance and tools:** The IDI designed and developed courseware for training SAI teams in both compliance and financial audit through workshops on subject matter and methodology. In developing the materials, the IDI considered specific IFAD requirements and IFAD participated actively in the development of the materials.

**Expert Support to SAI Teams:** Support was provided to participating SAIs through eLearning as well as onsite support visits to the SAIs. All SAIs that participated were provided with both types of support.

**Independent Quality Assurance:** Each audit conducted was independently quality assured to ensure that the audits meet the applicable ISSAI requirements. Since for most of the participating SAIs, undertaking a separate compliance audit and financial audits was new, the IDI provided for two sets of pilot audits for the year ends 2016 and 2017. This enabled the SAIs to learn from previous audits in undertaking the follow up audits and it also gave IDI an opportunity to test the working papers and guidance developed for use by the SAIs. The pilot audits also helped in getting detailed feedback from IFAD which increased the quality of the audits during the duration of the programme. Through these audits, IFAD has tried to realign its project audit guide which in some cases was conflicting with the requirement of the ISSAIs.

## Programme Progress as at end of 2018

### Progress Against the Programme Implementation Strategy

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

Key: √ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

**Overall Assessment of Progress:** Overall delivery of the intervention was done in line with the agreed revised plan with IFAD and the SAIs. The major changes from the original plan was the revision on the dates for the QA and Lesson Learnt workshop which were scheduled from end of 2017 to 2018. This revision was necessitated by the fact that most of the participating SAIs had year end of December 2017 to finalise and submit their reports in line with their reporting timelines. There was also strong commitment from IFAD in the implementation of this programme and this resulted in the revision of the IFAD guidelines aligning it to ISSAIs. Further, IFAD has committed to using these SAIs for their future project audits.

**SAI Participation in Light of Commitment Statements:** All the SAIs that committed to the various deliverables under this intervention honour their statements of commitment. The major commitments from the SAI perspectives, were the delivery of timely audits to IFAD and their Parliament.

**Updates to Programme Plan:** As highlighted above, SAI teams were to undertake pilot audits in financial and compliance audits for the financial years 2016 and 2017. As per the implementation strategy, all the reports were to be independently quality assured and this was done and completed in 2018. The Quality Assurance (QA) was conducted by a team of trained reviewers from the AFROSAI-E Region. The selection of the team was done by the AFROSAI-E Secretariat and were from countries that did not participate in the programme. The review team were taken through the IDI approach and QA tools (FA Quality Control tool guide and CA quality control questionnaire) that were used for the review. The QA reports for all the participating SAIs were signed off by the QA team leader and submitted to the respective Auditor Generals highlighting areas of improvements that required their attention. Each QA report concluded that the audit was compliant with the ISSAIs in all material respects, based on the professional judgment of the QA team. In addition, a lessons learnt workshop was held in 2018 during which both the SAIs and IFAD shared what worked well and what could be done better during the subsequent audits that the SAIs will undertake after the programme.

**Achievement of SAI Outputs and IDI Outputs:** SAI output for this programme was the timely production of IFAD project audits for both compliance and financial audit as per ISSAIs. The main IDI output for this was the development of the Guidance and courseware in relating to project audits, training of SAI teams in the audit methodology, providing technical support during the audits and quality assuring the output from the SAIs. For the period of the programme, IDI managed to deliver these outputs based on the agreed timelines with the SAIs and IFAD. The tables below show the cumulative progress on completion for both the SAIs and IDI.

*Cumulative Progress on Completion of SAI Outputs by Participating SAIs)*

SAI	Output (E.g. Type and Title of Audit Report / SAI Performance <sup>33</sup> Assessment / Strategic Plan / Stakeholder Engagement Strategy)	Shared with IDI	Submitted to Relevant Authority	Published <sup>34</sup>
<b>Liberia</b>	1. Smallholder Tree Crop Revitalisation Support Project for the years 2015 and 2016 (separate reports on compliance and financial audit) 2. Agriculture Sector Rehabilitation Project for the years 2015 and 2016 (Separate FA and CA Reports)	Yes	Yes	No
<b>Malawi</b>	1. Rural Livelihood and Economic Enhancement Programme for the years 2015 and 2016 (Separate FA and CA Reports) 2. Sustainable Agricultural Production Programme for the year 2015 and 2016 (separate compliance and financial audit reports)	Yes	Yes	Yes
<b>The Gambia</b>	1. National Agricultural Land and Water Management Development Project (separate compliance and financial audit reports)	Yes	Yes	No
<b>Tanzania</b>	1. The Marketing, Infrastructure, Value Addition and Rural Finance Support Programme for Year Ended June 2016 and 2017 (separate compliance and financial audit reports)	Yes	Yes	Yes
<b>Sierra Leone</b>	1. Rural Finance and Community Improvement Programme Phase II for the year 2015 and 2016 - Rehabilitation and Community-Based Poverty Reduction Project for the years 2015 and 2016- (separate compliance and financial audit reports)	Yes	Yes	Yes
<b>Zambia</b>	1. Smallholder Agricultural Promotion Programme – SAPP for the years 2015 and 2016 (separate compliance and financial audit reports) 2. Smallholder Productivity Promotion Programme – S3P for the year end 2016 (separate compliance and financial audit reports) 3. Enhanced Smallholder Livestock Investments Programme for the year end 2016 (separate compliance and financial audit reports) 4. Rural Finance Expansion Programme for the year end 2016 (separate compliance and financial audit reports)	Yes	Yes	Yes
<b>Rwanda</b>	1. Post- Harvest and Agribusiness Support Project for the year end 2015 and 2016 (separate compliance and financial audit reports). Project for Rural Income through Exports for the year end 2015 and 2016 (separate compliance and financial audit reports) 2. Rwanda Dairy Development Project for the year end 2015 and 2016 (separate compliance and financial audit reports)	Yes	Yes	Yes

*Cumulative Progress on Completion of IDI Outputs*

IDI Output	Date Achieved
1. Stakeholder Meeting and signing of statement of commitments	August 2015
2. Development of courseware and guidance on audit of externally funded projects	December 2015
3. Training of SAI teams in Financial and Compliance audits	February 2016
4. Review workshops of the audits	February 2017
5. Quality Assurance Reviews	February 2018

<sup>33</sup> The SAIs did separate compliance and financial audits on each IFAD project.

<sup>34</sup> All the project audits done by the SAIs for the period 2015 and 2016 were submitted to the relevant authority. For the 6 countries with a Yes on published, the project reports forms part of the SAI annual report that is published and sent to Parliament. Only SAI Liberia and the Gambia did not send the project audit to parliament.

**IDI Professional, Organisational and Institutional Capacity Development: the Numbers**

		2016	2017	2018
Professional Capacity Development: No. of SAI Staff Supported	Target	14	14	14
	Actual	42	26	26
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	7	7	7
	Actual	7	7	7
Female Participation Rate <sup>35</sup>	Target	44%	44%	40%
	Actual	24%	23%	23%

**Integration of Gender Issues and Empowerment of Women and Girls**

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

**Key Lessons Learnt (Transferable to other Programmes)**

1. The involvement of the cooperating partner (IFAD) in the planning and delivery helped in the harmonization of the Cooperating partner audit guidelines and the ISSAIs requirements This resulted in IFAD revising their project audit guide to meet the ISSAI requirements.
2. Involvement of SAI Heads in planning the deliverables helped in SAI teams keeping commitments to the requirements. This made it easier for the IDI to find the host of the various intervention and in sourcing for the resource persons.
3. As this was a technical subject, having a suitable mix of resource persons with competency in the subject matter i.e. compliance and financial audit and methodology is critical.

<sup>35</sup> IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

## Programme Results Framework & Indicators

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

Programme Outputs		SAI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance and courseware for audit of externally aided projects	2015	% participating SAIs that use trained SAI teams and guidance in conducting Audits in externally funded projects	0 (2015)	60% (2017)	% participating SAIs that issue audit certificates and reports on financial and compliance audit of externally funded projects within an agreed timeframe	0(2015)	70% (2016-2017)
<i>Source: IDI Programme Monitoring System</i>	Guidance and Courseware developed (2015)	<i>Source: Signed statement of commitments</i>		100%	<i>Source: IDI Programme Monitoring System</i>		100%
No. of SAI staff trained in financial audit	14 (2016)				% financial audits which meet applicable Financial audit ISSAI requirements	0 (2015)	60% (2016)
<i>Source: IDI Programme Monitoring System</i>	21 (2016 & 2017)				<i>Source: Quality assurance review reports</i>		100% (2018) <sup>36</sup>
No of SAIs supported in conducting: Financial audit & Compliance Audit	7 SAIs (2016 & 2017) 7 SAIs (2017)				% compliance audits which meet applicable compliance audit ISSAI requirements	0 (2015)	60% (2017)
<i>Source: IDI Programme Monitoring System</i>	7 in 2016 and 7 in 2017				<i>Source: Quality assurance review reports</i>		100% (2018) <sup>37</sup>
Documented lessons learned	2017				% participating SAIs that audit externally funded projects in agriculture and food security sector on regular basis	29% (2015) <sup>38</sup>	60% (2020)
<i>Source: IDI Programme Monitoring System</i>	Lesson Learnt documented in 2018				<i>Source: Evaluation reports</i>		

<sup>36</sup> A sample of 7 FA reports for the period 2016 and 2017 were quality assured and the conclusions in all the QA reports were that the reports were materially compliant with the ISSAIs.

<sup>37</sup> A sample of 7 CA reports quality assured and the overall conclusion were that the reports were materially compliant with the ISSAIs.

<sup>38</sup> SAIs of Rwanda and Tanzania regularly audit IFAD projects currently

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

## Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong controls)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risks</b>							
<p><b>1. Sustainability:</b> the programme is being implemented over a period and sustainability of it once it comes to an end maybe a challenge as the SAIs may not implement the plans developed thereby presenting a risk on the long-term impact of the audits</p>	High	High	Treat	<p>SAIs and IFAD commitment to the programme. The SAIs committed to continue auditing externally funded projects and further the contracts entered with the cooperating partner to audit the projects will serve as a control measure.</p> <p><i>(Partly controlled)</i></p>	Manager	Moderate (↔)	IDI through other global interventions, will continue supporting SAIs in the implementation of ISSAIs aimed at enhancing SAIs professional capacity in carrying out audits that include projects.
<b>Operational Risks</b>							
<p><b>2. Quality:</b> Quality of deliverables produced by the SAI after the programme are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.</p>	High	Moderate	Treat	<p>The programme followed the IDI Service delivery model and the SAI level support provided to all the SAIs resulted into a larger pool of SAI staff trained.</p> <p><i>(Partly controlled)</i></p>	Manager	Low (↔)	Availability of competent SAI staff with expertise in compliance and financial audits may affect the quality. This may be due to trained staff leaving the SAI or being moved to other areas.

## Programme Summary

Performance Summary	 <p><b>3i Product Portfolio – Maintenance and Development</b></p> <ul style="list-style-type: none"> <li>FA Handbook (English) - Version 1 published</li> <li>FA iCAT (English)-Version 1 published</li> <li>FA Handbook and iCAT (Arabic, French, Spanish)) version 0 exposed for public comments</li> <li>CA Handbook (Arabic, French, Spanish, English all languages) Version 0 exposed for public comments</li> <li>More than 16000 downloads of 3i products</li> </ul>	 <p><b>Professional Education for SAI Auditors (PESA) pilot</b></p> <ul style="list-style-type: none"> <li>PESA pilot Strategic Framework</li> <li>PESA pilot syllabi - for cross cutting competencies and FA, PA, CA functional competencies, based on INTOSAI Competency Framework</li> <li>PESA branding and awareness raising</li> <li>PESA Innovation – EAR – Education, Assessment, Reflection</li> </ul>	 <p><b>SAI Level ISSAI Implementation Support (SLIIS)</b></p> <p><b>SAI Bhutan</b></p> <ul style="list-style-type: none"> <li>SLIIS successfully completed</li> <li>QA review of 6 CA and PA pilot audits (reports issued)</li> <li>80 SAI management and staff discuss lessons learned</li> <li>SAI Bhutan develops a sustainability plan</li> </ul> <p><b>SAI Tonga</b></p> <ul style="list-style-type: none"> <li>SLIIS Phase 1 completed in 2018</li> <li>3 ISSAI Implementation needs assessment reports finalised</li> <li>3 pilot audits commenced</li> </ul>
	 <p><b>3i cooperative /pilot audits</b></p> <p>84 SAI teams supported in cooperative and pilot audits of ISSAI based PA, CA and FA</p>	 <p><b>3i Community of Practice (CoP)</b></p> <ul style="list-style-type: none"> <li>Transition to ‘work areas’</li> <li>IDI products on FAAS Discussion Forum</li> </ul>	 <p><b>Quality Assurance Programme</b></p> <ul style="list-style-type: none"> <li>17 QA reviewers in PASAI</li> <li>QA for SAI Belize in cooperation with INTOSAI CAS</li> </ul>

## Programme Objective

SAIs move towards ISSAI compliant audit practices.

## Programme Rationale



SAIs strengthen accountability, transparency and integrity by independently auditing public sector operations and reporting on their findings. ISSAI 12 calls on SAIs to carry out audits in accordance with their mandates and applicable professional standards. In 2010, INTOSAI adopted International Standards of Supreme Audit Institutions (ISSAIs), compliance with which, provides credibility and ensures quality of SAI work. INTOSAI gave IDI a mandate to support SAIs in implementing ISSAIs. The IDI has been fulfilling this mandate since 2012 through the ISSAI Implementation Initiative (3i Programme). INTOSAI’s Strategic Plan 2017-2022 emphasises the importance of ISSAI implementation under cross-cutting priority 3 and highlights the IDI’s role as ‘an essential INTOSAI mechanism for bringing together “on the ground” support for the implementation of professional standards’. Support for ISSAI Implementation continues to be the most prioritised area by SAIs. The 2017 Global Stocktaking shows that most SAIs do not yet have ISSAI compliant standards, few SAIs have fully implemented the ISSAIs and many SAIs need better quality control and quality assurance systems to measure and strengthen their audit quality. The journey of an SAI to ISSAI compliance is a gradual process, which requires enhancing of SAIs institutional, professional staff and organisational capacities to comply with applicable ISSAIs and deliver high quality audits.

## Programme Profile

<b>Full Name</b>	<b>ISSAI Implementation Initiative</b>						
<b>Duration</b>	Phase I (2012 to 2014) Phase II (2015 to 2021)						
<b>Link to SAI &amp; IDI Outcomes</b>	Linked to IDI strategic priorities 1 and 2. It facilitates SAIs in enhancing their contribution to accountability and transparency, by supporting audit practices that lead to high quality audits on topics that are relevant. The programme also contributes to the achievement of IDI outcomes 1, 2, and 3 as the programme is delivered following the IDI service delivery model, involves the development and use of global public goods and provide for a network of 3i resource persons.						
<b>Participating SAIs</b>	138 SAIs in all INTOSAI regions participated in Phase I of the 3i programme. The table below shows SAIs participating in Phase II of 3i programme, including cooperative audits in ARABOSAI and OLACEFS. The 3i cooperative audits component includes ISSAI based performance audit of preparedness being facilitated for 16 SAIs in CREFIAF. These are not listed below as they are listed in the performance report for Auditing SDGs programme.						
	<b>AFROSAI-E</b>	<b>ASOSAI</b>	<b>CAROSAI</b>	<b>EUROSAI</b>	<b>PASAI</b>	<b>ARABOSAI</b>	<b>OLACEFS</b>
	South Africa Tanzania Zimbabwe	Bangladesh Bhutan India Malaysia Maldives Mongolia Nepal Philippines <b>Cambodia</b> <b>Indonesia</b> <b>Lao PDR</b> <b>Myanmar</b> <b>Thailand</b> <b>Vietnam</b>	<b>Belize</b> Cayman Islands Guyana Jamaica Trinidad & Tobago	Hungary Georgia	Cook Islands Fiji Samoa Tonga New Zealand <b>Kiribati</b> <b>Nauru PNG</b> <b>Solomon</b> <b>Islands</b> <b>Tuvalu</b> <b>Vanuatu</b>	Iraq Jordan Morocco Oman Palestine Sudan Tunisia	Brazil Chile Costa Rica Ecuador El Salvador Guatemala Mexico Nicaragua Paraguay Peru
<b>Other participating organizations</b>	None						
<b>Participants</b>	Heads of SAIs, top management, middle management, audit team leaders, audit team members, and quality assurance reviewers.						
<b>Cooperation Partners</b>	INTOSAI Regions, SAIs, INTOSAI PSC, Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), Financial Audit and Accounting Subcommittee (FAAS), INTOSAI CBC, INTOSAI KSC.						
<b>In-kind contribution</b>	<b>Resource Persons:</b> SAIs of Argentina, Bangladesh, Bahrain, Bhutan, Brazil, Colombia, China, Cayman Islands, El-Salvador, Norway, South Africa, Sweden, Philippines, Georgia, Guatemala, Portugal, Iraq, Indonesia, Maldives, Jamaica, India, Lithuania, USA, Namibia, Cook Islands, and Malaysia, Morocco, Sudan. The IIA, European Court of Auditors (ECA), CAAF, AFROSAI-E, and PASAI Secretariat. <b>Hosting of events:</b> SAIs of Bhutan, Costa Rica, Ecuador, Philippines, Mongolia, Georgia, Jordan, Malaysia, Lao PDR, Brazil, Vanuatu, Sudan, Oman, Morocco, and Uruguay.						
<b>Funding Sources Applied in 2018</b>	Earmarked Funds: Global Affairs Canada, United States Agency for International Development (for ARABOSAI region) Core funds: Office of the Auditor General Norway, Swedish International Development Association						

## Programme Implementation Strategy

In November 2017, we planned to support SAIs in implementing ISSAIs through six components. Our thinking around some of these components changed significantly in 2018.

## 1. 3i Product Portfolio – Maintenance and Development

We planned to have in place a portfolio of nine 3i products by end of 2018. Version 1 of these products finalised after following IDI's QA protocol for GPGs were to be available on IDI website in Arabic, French, Spanish and English. We planned to carry out major updates to three ISSAI Compliance Assessment Tools (FA, PA, CA) and ISSAI Implementation Handbooks (FA, PA, CA). We planned to finalise development of three new QA tools for (FA, PA, CA).



1 3i Product Portfolio - Maintenance & Development



2 Professional Education for SAI Auditors



3 Quality Assurance Programme



4 Cooperative/Pilot Audits



5 3i Community of Practice



6 SAI Level ISSAI implementation support

## 2. Professional Education for SAI Auditors (PESA)<sup>39</sup>



Right from the inception of 3i programme, IDI recognised the significance of creating a critical mass of professionally qualified people who could lead ISSAI implementation efforts of SAIs. While we certified more than 400 ISSAI in 3i Phase I, we also learned the importance of moving from

certification based on participation to certification based on competence. As a first step in this direction, IDI contributed significantly to the development of an INTOSAI Competency Framework for SAI audit professionals. The INCOSAI in 2016 gave us a mandate to pilot the competency framework. In 2018 and 2019 we planned to design, develop and deliver the certification programme and put in place mechanisms for evaluation and continuous professional education. We planned to document a policy in 2018.

## 3. Quality Assurance Programme

IDI developed draft QA tools, piloted them in QA reviews and trained a global pool of reviewers in 2017. In 2018-2019 we planned to support three SAIs in setting up their own QA function. We also planned to support PASAI in setting up a regional QA mechanism.

## 4. 3i cooperative /pilot audits

IDI planned to continue to support ISSAI based cooperative audits at global, regional and sub-regional level and pilot audits as a part of SAI level support for ISSAI Implementation. During 2018-2019 performance audits of preparedness for implementation of SDGs were planned to be conducted as a part of Auditing SDGs Programme in all INTOSAI regions. In ARABOSAI, an ISSAI based performance audit was also to be conducted as a part of the SAI Fighting Corruption programme. A cooperative compliance audit of procurement was planned in OLACEFS and may be taken up in CREFIAF in 2019, subject to availability of resources. Cooperative financial audits are planned for selected SAIs in CREFIAF and ASEANSI during 2018-2019. Audit teams from SAI Tonga and three other SAIs selected for SAI level support will also be supported in conducting ISSAI based pilot audits in the three audit streams. This was subject to the successful completion of Phase 1 of SAI level support in these SAIs.

## 5. 3i Community of Practice (CoP)

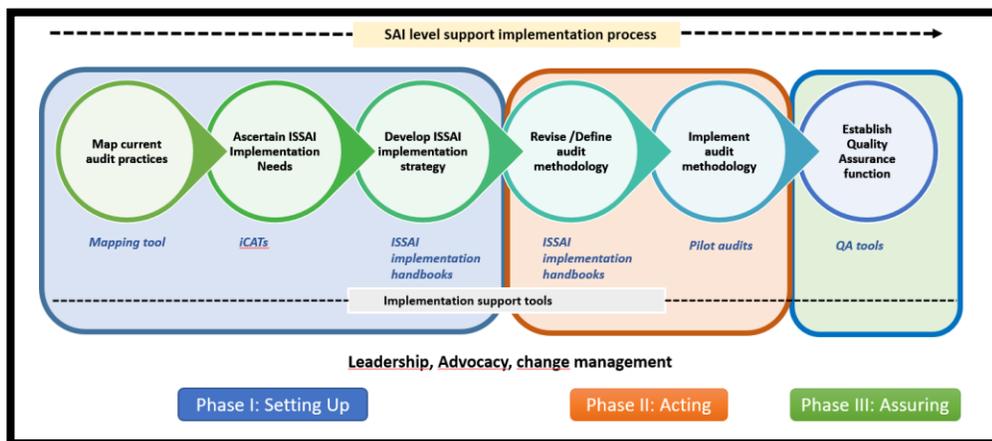
IDI planned to integrate the 3i portal with the IDI website in 2018. We were to consolidate all 3i CoPs into one integrated 3i CoP on the IDI website. The 3i community was to continue to provide a platform for information sharing, interaction, experience

<sup>39</sup> In OP 2018-2019, we planned this component as Certification Programme for SAI Audit Professionals. We re branded this initiative as Professional Education for SAI Auditors as our thinking in this area progressed.

sharing, learning and support. It was also to be enhanced by implementing the recommendations of IDI-KSC paper on ‘Fostering robust communities of practice’.

## 6. SAI Level ISSAI Implementation Support (SLIIS)

During 2016, the IDI developed the first version of the SAI level support model as a part of its pilot for SAI Bhutan. Based on lessons learned the IDI decided to go for a phased approach and tweaked the model for implementation in the pilot run for SAI Tonga. In 2018 the IDI planned to call for SAI level support proposals from SAIs and select three SAIs for provision of support based on predetermined criteria. The diagram



shows the three phases of support that could be provided by the IDI by using 3i products. The IDI will support subsequent phases in the SAIs based on SAI commitment and completion of planned outputs for the initial phase.

As ISSAI implementation involves a paradigm shift, a key feature of such support is the focus on advocacy, leadership and change management initiatives along with technical implementation support. Besides engagement and dialogue with different levels of SAI management and staff, the IDI also supports the SAI in its ISSAI advocacy and awareness initiatives with external stakeholders. As per this model the support starts with a detailed mapping of SAI’s current audit practice. One of the lessons learned from Phase I was the need to examine SAI practice and then determine the applicable SAIs, instead of the other way round. This first step help SAIs understand ISSAIs in their own context. If ISSAIs are to be sustainably implemented the annual audit plan of the SAI needs to be aligned to ISSAI implementation needs. SAI level support involves encouraging SAIs to review their annual audit plans and align them to their ISSAI implementation ambitions.

### Programme Progress as at end of 2018

Progress against programme implementation strategy

3i Product Portfolio – Maintenance & Development				
Name of 3i Product	1. Develop Draft Version 0	2. Exposure & stakeholder feedback	3. GPG version 1	4. Maintenance of GPG
FA ISSAI Implementation Handbook	✓ 2017	✓ 2018	✓ 2018	Expected (Annually from 2019) <sup>40</sup>
FA iCAT & guidance	✓ 2017	✓ 2018	✓ 2018	Expected (Annually from 2019)
FA QA tool & guidance	✓ 2017	Postponed (2019)	Postponed (2020)	Expected (Annually from 2020)
PA ISSAI Implementation Handbook	✓ 2017	Postponed (2019)	Postponed (2019)	Expected (2023) <sup>41</sup>
PA iCAT & guidance	Postponed (2019)	Postponed (2019)	Postponed (2019)	Expected (2023)
PA QA tool & guidance	✓ 2017	Postponed (2019)	Postponed (2020)	Expected (2023)
CA ISSAI Implementation Handbook	✓ 2018	✓ 2018	Postponed (2019)	Expected (2023)

<sup>40</sup> FAAS plans to update its products on an annual basis. The IDI will do light touch updates annually based on FAAS updates to the FA standards

<sup>41</sup> The PA and CA standards have a maintenance schedule of 5 years. Revised standards will be adopted at INCOSAI 2022. While IDI will do light touch updates of its PA and CA products as and when needed, a comprehensive review will be taken up on the basis of revised standards in 2023.

3i Product Portfolio – Maintenance & Development				
Name of 3i Product	1. Develop Draft Version 0	2. Exposure & stakeholder feedback	3. GPG version 1	4. Maintenance of GPG
CA iCAT & guidance	Postponed (2019)	Postponed (2019)	Postponed (2019)	Expected (2023)
CA QA tool & guidance	✓ 2017	Postponed (2019)	Postponed (2020)	Expected (2023)

SAI Level ISSAI Implementation Support											
SAIs	1. Obtain SAI Commitment	2. Develop learning material and form SAI teams	3. Train SAIs teams	4. Support mapping & conducting of iCATs	5. Support strategy development	6. Support design/ review of audit methodology	7. Support pilot audits	8. Support setting up of QA mechanisms	9. Support setup of systems and stakeholder engagement	10. Support first annual audit plan	11. Lessons Learned & Sustainability Plan
Bhutan	✓ 2016	✓ 2016	✓ 2016	✓ 2016	✓ 2016	✓ 2016	✓ 2017	✓ 2017 FA, ✓ 2018 PA <sup>42</sup> ✓ 2018 CA	✓ 2017	✓ 2017	✓ 2018
Tonga	✓ 2017	✓ 2017	✓ 2017	✓ 2017	✓ 2018	✓ 2018	✓ 2018	TBD	TBD	TBD <sup>43</sup>	TBD
3 SAIs	Postponed (2020)	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD

QA Programme						
	1. Obtain SAI Commitment	2. Develop/ Redesign learning material	3. Train QA Reviewers	4. Support SAIs in setting up QA mechanism	5. Cooperative audit /pilot audit QAs conducted	6. SAI QA reports issued
Develop pool of QA Reviewers	NA	✓ 2017 Design Expected (2019) redesign	✓ 2017 Global pool ✓ 2018 PASAI	NA	NA	NA
Support to SAIs in setting up QA function (Bhutan, Tonga)	✓ (2016) Bhutan PASAI Expected (2019) Tonga	✓ 2017	✓ 2017 .2018 Bhutan Expected (2019) Tonga	✓ 2017 Bhutan Expected (2019) Tonga	✓ 2017 Bhutan-FA ✓ 2018 Bhutan-PA <sup>44</sup> ✓ 2018 Bhutan –CA Expected (2019-2020) Tonga	✓ 2017 Bhutan-FA ✓ 2018 Bhutan-PA <sup>45</sup> ✓ 2018 Bhutan –CA Expected (2019-2020) Tonga
3 selected SAIs	Merged with SLIIS (2020) 3 SAIs	TBD	TBD	TBD	TBD	TBD
Conduct QAs for IDI's cooperative audit programmes					✓ 2017 FA & CA in ARABOSAI, PA in OLACEFS, PA in ASOSAI, CA in PASAI	✓ 2018 FA & CA in ARABOSAI, PA in OLACEFS, PA in ASOSAI, CA in PASAI
QA of SAI Belize	✓ 2018 QA conducted in cooperation with INTOSAI CAS. Final QA report issued					

<sup>42</sup> Support completed in January 2018

<sup>43</sup> In case of Tonga, we signed Phase II SOC on successful completion of Phase I. Phase III SOC will be signed on after successful completion of Phase II. As such the details of Phase III are not yet agreed.

<sup>44</sup> Support provided in January 2018

<sup>45</sup> Support provided in January 2018

Cooperative Audit – Financial Audit (ASEANSAI) <sup>46</sup>									
SAIs	1. Obtain SAI Commitment	2. Mentor training	3. Deliver Financial Audit workshop	4. support for audit planning	5. support conducting the audit	6. Audit reports reviewed	7. Audit Reports issued	8. Quality Assurance of audits	9. Lessons learned & Exit meeting
Cambodia Indonesia Lao PDR Malaysia Myanmar Philippines Thailand Vietnam	√2018	√ 2018	√ 2018	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2020)

Key: √ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

**Overall Assessment of Progress:** Our thinking regarding ISSAI implementation support changed quite substantially in 2018. This led to significant change in the plans we had for 2018 and 2019.

We underestimated the time requirements of our new QA protocol for GPGs. The rigour of quality needs, changes in our thinking on the ISSAI Implementation Handbooks, fundamental unanswered questions on nature of ISSAI implementation/compliance led to postponement in the finalisation of most GPGs to 2019.

We supported SAIs Bhutan and Tonga under the SLIIS component of the programme as planned. Based on lessons learned from the pilots, we significantly changed our mind on the SLIIS model. As we wanted to have an agreement on criteria for SAI level support following IDI’s new Strategic Plan 2019-2023 we decided to postpone such support to 2019. However, while budgeting for 2019, we had to cut the budget due to overall financial constraints. We then decided to work on the model in 2019 and support SAIs subject to our ability to raise sufficient resources.

We were able to carry out support for most of the 3i cooperative audits as planned. In 2018, we launched a cooperative financial audit in cooperation with ASEANSAI. In the 2018 plans we had planned to support a compliance audit in OLACEFS and CREFIAF in 2019. We have expanded those plans to include a compliance audit of procurement using data analytics. We plan to develop the audit model in 2019 and offer cooperative audit support in 2020-2021. This is also linked to our new initiatives under innovation and leveraging technological advancement. We prioritised performance audit support in CREFIAF and did not undertake a cooperative financial audit in the region.

The first meeting for developing our SAI Audit professionals’ certification strategy and subsequent dialogue with key stakeholders, lead to significant changes in this component of the 3i Programme. The changes made and achievements in 2018 are detailed in subsequent sections.

We trained a pool of QA reviewers for PASAI and provided support to SAI Bhutan, as planned. Based on the request from the SAI Belize, IDI in cooperation with the CAS conducted the QA review of the SAI Belize compliance audits and issued the final report. We realised that besides QA tools and guidance for SAIs, we need to articulate our internal protocol to guide us in planning for, conducting and reporting on QAs of cooperative audits. Given the interconnectedness of quality control and quality assurance measures, we were

<sup>46</sup> Cooperative audits of SDG included under Auditing SDGs programme. The progress for pilot audits in SAI Bhutan and SAI Tonga is included under the Table SAI level ISSAI implementation support.

also not sure of our initial plans of selecting three SAIs for exclusive QA support. We decided to merge this support with SLISS. As we have some fundamental unanswered questions on the nature of ISSAI implementation and as we were unable to finalise the recruitment of QA manager, due to funding constraints, we have postponed further work in this area to 2019.

We integrated our 3i portal with the IDI website in 2018. However, we took a considered decision of supporting ‘work areas’ rather than CoPs on the IDI platform. We are in dialogue with PSC’s subcommittees for hosting audit stream specific discussion fora on the INTOSAI Community Portal. FAAS has already started such a forum.

#### Updates to Programme Plan:

In 2018, we made the following updates to 3i programme plans

1. **3i GPGs** - We took a considered decision to postpone the finalisation of QA tools and guidance to 2019. As mentioned above, we have unanswered questions, we need to consult with the larger community and stakeholders and we lack a dedicated manager to take this forward. We also decided to postpone the finalisation of 3i PA Handbook. Following our discussions during PESA syllabus development, we plan to use the handbooks as main content basis for PESA digital education, this requires more detailed how-to guidance with working papers.
2. **PESA** – The planned certification programme for SAI audit professionals has evolved into Professional Education for SAI Auditors. Instead of writing a policy, we decided to develop a comprehensive strategic framework for PESA.
3. **SLIIS** – Based on lessons learned, we changed the SLIIS model used for the pilots in Bhutan and Tonga. We are working on a two-step approach. The first step is regional level support to SAIs to determine their ISSAI implementation needs. The second step involves selection of SAIs based on agreed criteria and SAI level support based on unique needs of each selected SAI. This change enables us to provide intensive support at the needs assessment stage and tailored support after selection, without subjecting SAIs to the same development path.
4. **QA** – We decided to merge the SAI level support for setting up QA function with SLIIS for reasons previously mentioned.
5. **3i Cooperative audits** – We expanded our plans for cooperative compliance audit of procurement in OLACEFS and CREFIAF (2019) to include use of data analytics. We had planned to support financial audits in CREFIAF. However, in light of interest of SAIs in performance audit of preparedness and given the lack of readiness in SAIs to conduct financial audits, we decided to focus our efforts on supporting the SDGs preparedness audit in 2018. The pilot audits planned for 3 selected SAIs as a part of SLIIS support, will now depend on the specific needs identified by the SAIs.
6. **3i Community** – The 3i Community on IDI platform will be focused on ‘work areas’ instead of communities of practice.

**SAI Participation in light of Commitment Statements<sup>47</sup>:** Participating SAIs signed the Statement of commitments mainly for SAI level support pilots, OLACEFS and ARABOSAI cooperative audits, and ASEANSAI cooperative financial audits. The SAIs have maintained their commitments.

#### Achievement of IDI Outputs and SAI outputs:

Despite change of plans and postponements, we have some solid achievements to report for 2018.

#### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018
Professional Capacity Development: No. of SAI Staff Supported	Target	140	100 <sup>48</sup>	95

<sup>47</sup> SAIs participating in cooperative audits under other programmes like SFC and ASDGs are separately reported on in those programmes.

<sup>48</sup> This does not include 3i cooperative audit targets (but includes ASEANSAI cooperative audit), which are included in other programme reports

		2016	2017	2018
	Actual	63	120	190 <sup>49</sup>
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	3	17
	Actual	1	2	19 <sup>50</sup>
Female Participation Rate <sup>51</sup>	Target	44%	44%	40%
	Actual	15%	37%	40%



We managed to have in place version 1 of the financial audit iCAT and handbook. This version of the FA iCAT has some unique features, which make it a valuable tool for SAIs assessing their financial audit needs. The iCAT provides for filtering which helps SAIs in narrowing down the more than 500 FA ISSAI requirements, to those that are applicable to them. Updated as per current FA ISSAIs, this is an automated tool. Version 1 of FA ISSAI Implementation Handbook is also materially different from the version developed during Phase I. In this version we have responded to the needs of our users, who wanted a handbook which would support financial auditors in conducting a financial audit as per standards. This handbook provides 'how to' guidance with detailed working papers which support an auditor in complying with FA ISSAIs. We also developed the CA ISSAI Implementation Handbook on similar lines and plan to do the same for PA ISSAI Implementation Handbook. Besides addressing user needs, we have also ensured that these GPGs are developed in cooperation with standard setters (FAAS, PAS and CAS). These GPGs are very popular. The IDI website shows more than 16000 downloads of the exposure drafts and the final versions of various 3i products in English, Arabic, French and Spanish.

We have developed a strategic framework for PESA pilot. The framework is based on an innovative concept of EAR (Education Assessment Reflection). PESA does not attempt to replicate other certification programmes available in the market. Listening to the needs of SAIs in the INTOSAI community, it focuses on those elements that make a professional SAI auditor. PESA provides for solid education delivered through blended mechanisms like digital education initiatives, tutorials, learning groups etc. Such education will be based on a syllabus, which covers the INTOSAI competency framework for auditors. While all participating auditors will be supported in developing a strong foundation in cross cutting competencies, they will also have the option of choosing education related to functional competencies in the three audit streams i.e. financial audit, performance audit and compliance audit. We will get assurance that the auditors demonstrate required competencies through a robust assessment process. Such assessment will include both online tests and initial professional development portfolios developed by participants based on the application of their education in SAI context. The last and most important element of the EAR framework is – reflection. Ability to exercise professional judgement is the most critical competency demonstrated by a professional auditor. Both the education initiative and the assessments will provide opportunities for reflection to enable auditors to hone their ability to exercise professional judgement. The PESA framework also includes principles, quality



<sup>49</sup> Breakup: ASEANSAL coop audit-56, SAI Belize-9, SAI Tonga support-22, SAI Bhutan support-86, PASAI QA training-17 (total 190).

<sup>50</sup> Breakup: PASAI QA (9): Fiji, Kiribati, Nauru, PNG, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu; SAI Belize (1)-QA, SAI level support (2) – Bhutan, Tonga; ASEANSAL cooperative financial audit -8 (total 20)

<sup>51</sup> IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

processes, governance arrangements, assessment framework, resource requirements, risk mitigation strategy and timeframe for design, development, delivery and evaluation of the pilot. PESA pilot will be delivered in English for 600 auditors starting 2020. Besides the PESA pilot framework, we also developed PESA pilot syllabus, including syllabus objectives and syllabus details. We have also created awareness and advocated for the cause of professional education for auditors at various fora, generating much enthusiasm amongst INTOSAI and other stakeholders. IDI has contributed actively as TFIAP members. We have benefitted immensely by contributions from INTOSAI bodies, notably TFIAP, PSC, FAAS, PAS and CAS. We have also benefitted from contributions from IIA. As we develop PESA further we will continue to seek strategic partnerships.

We completed the SAI Level ISSAI Implementation Support (SLISS) pilot for SAI Bhutan in 2018. We have a number of good outputs and lessons learned from the pilot. In 2018, we also experimented with a new format of a lessons learned meeting in Bhutan. The meeting provided us a good platform for free and frank dialogue with both the SAI management and SAI staff. It also generated a number of great ideas, including the development of a sustainability plan by SAI Bhutan.

In SAI Tonga, we reached out to the entire SAI during Phase I. SAI Tonga successfully completed Phase I and we signed an agreement for Phase II support. In Phase II, we are supporting three pilot audits in SAI Tonga. SAI Tonga has participated in the strategic management workshop under the SPMR programme where it has integrated the needs assessment results of Phase I to formulate its new strategic plan. The support to SAI Tonga is being provided under the wider PFM reform ongoing in Tonga with PASAI support. The PASAI secretariat has engaged with SAI Tonga stakeholders and provided technical support to Tonga’s Parliament and PAC in building the capacity of parliamentarians to better understand their role in providing financial oversight of public expenditure.



Successes from SAI-level ISSAI Implementation Support in Tonga and Bhutan are summarised below.

SAI Tonga ISSAI implementation support	INSTITUTIONAL DEVELOPMENT	ORGANIZATIONAL DEVELOPMENT	PROFESSIONAL STAFF DEVELOPMENT
	 <p>SAI engaged with the stakeholders under wider PFM reform in Tonga.<sup>52</sup></p>	<ul style="list-style-type: none"> <li>• Three ISSAI based pilot FA, CA, and PA ongoing</li> <li>• Revision of audit methodology based on pilot</li> <li>• ISSAI implementation needs of SAI Tonga documented</li> </ul> 	<p>22 auditors trained by IDI on ISSAI based FA, CA, and PA audit methodologies</p> 

<sup>52</sup> PASAI co-facilitated the PFM Symposium with the Tonga Ministry of Finance, National Planning, SAI Tonga, Pacific Financial Technical Assistance Centre (PFTAC).

**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**

<b>Auditing Standards</b>	<b>Audit Methodology</b>	<b>Audit Practice</b>	<b>QA Function</b>
<p>SAI adopted ISSAIs as authoritative auditing standards through AG’s Executive Order.</p>	<p>SAI Bhutan has revised its FA, CA, and PA manuals as per ISSAIs.</p>	<ul style="list-style-type: none"> <li>• Separate CA function.</li> <li>• 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 &amp; <b>published</b>.</li> <li>• SAI initiated 638 audits using its revised draft ISSAI audit methodology for FA, CA, and PA in its annual audit plan 2017-18.</li> </ul>	<ul style="list-style-type: none"> <li>• 6 pilot audits QA reviewed, and reports issued. 5 out of 6 audits ISSAI compliant.</li> <li>• Strengthened QA function – QA policy, separate QA function.</li> <li>• SAI QA Guidelines drafted &amp; being piloted.</li> </ul>

**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.



We supported PASAI in developing a pool of 17 QA reviewers. Together with the PASAI Secretariat we have also encouraged participating SAIs to consider articulating QA policies, which are fit for purpose in small islands developing states environment. PASAI

is also considering a regional QA mechanism. On the request of SAI Belize, we conducted a QA review of their compliance audit practice. We conducted the review in cooperation with CAS Chair and included trained QA reviewers from CAROSAI in the team. We have issued the QA report in 2018.



We provided significant support for 3i cooperative audits. Under the auditing SDGs programme we are supporting 73 SAIs and 1 sub national audit office in conducting an ISSAI based performance audit of preparedness for implementation of SDGs (reported on in detail in the ASDGs report). In ARABOSAI we

supported 11 SAIs in conducting performance audits of robustness of national frameworks to fight corruption. We launched a cooperative financial audit for 8 SAIs in ASEANSAI in 2018. This audit builds on the work done by ASEANSAI in their LTAP programme and uses regional resources created through that programme. We trained 23 financial auditors from eight SAI teams in conducting ISSAI based financial audits. Over the years IDI’s cooperative audit support model has expanded. The SDGs preparedness audits included features like global and regional advocacy and stakeholder workshops. We also included stakeholder engagement as a key feature of the audit. In 2018 we added one more step to our cooperative audit support model. We have planned to support selected SAIs in achieving greater audit impact as one of the components under ‘relevant SAIS’ work stream in IDI SP 2019-2023.

As mentioned before, we integrated 3i portal into the IDI website and setup ‘work areas’ instead of CoPs. For ISSAI Implementation, the IDI is also cooperating with the INTOSAI Professional Standards Committee and its three sub-committees (covering financial, compliance and performance audit) to establish discussion fora where users can seek direct information on the ISSAIs from the standard setting committees. The financial audit discussion forum is now available at <https://www.intosai-faas.org/discussion-forum.html>.

### Integration of Gender Issues and Empowerment of Women and Girls

Through all the components of the 3i programme, we have been mindful of representation and empowerment of women. We have sought gender balance in the audit teams nominated by SAIs for various cooperative audits that we support. Under the preparedness audit for implementation of SDGs, we are supporting an audit of Goal 5 on gender equality and empowering women and girls. The PESA framework provides for equal representation of women. We also plan to design the education and assessment options in such a way that makes them easily accessible to women with caring responsibilities. As we formed resource teams for product development, mentoring or other support, we have consciously looked for gender balance. We will continue this good practice in the PESA pilot by ensuring that we have sufficient women in decision making roles as educators and examiners. IDI will ensure that PESA digital education initiative is gender sensitive and that it does not promote gender stereotypes in its branding, visuals and illustrations. PESA syllabus will also include discussions on gender equality and empowerment of women and girls.

### Key Lessons Learnt (Transferable to other Programmes)

1. Given the professional development needs in the SAI community, we learned that it was important to prioritise education, not just certification. Based on this lesson learned we moved from a certification programme for SAI audit professionals to Professional Education for SAI Auditors. In the PESA pilot, assessments will be used to demonstrate and support the learning and development.
2. Conversations during the lessons learned meeting for SAI Bhutan pilot indicated that IDI should finalise its products before they are rolled out at SAI level. We also learned that SAIs need support in understanding ISSAI implementation/ISSAI compliance and adopting ISSAIs in a way that is meaningful in their local context. While we provided considerable support, SAI Bhutan expressed the need for more extensive support for pilot audits and follow up by supporting one more round of audits. We also learned that we need to provide specific support for SAI leadership and change management as a result of implementing ISSAIs. As we progressed in the pilot, we also learned that it is important to factor in stakeholder engagement in every aspect of support provided. In designing future SLIIS we need to take into consideration the unique need, context of each SAI and available resources at IDI.
3. In case of cooperative performance audits, we learned that at the report review stage it was not sufficient to look at the technical robustness of audit conclusions. We also need to support SAIs in crafting impactful key messages, which facilitate audit impact. We also learned that including stakeholder engagement and awareness raising interventions in the support process, enhanced the cooperative audit.
4. We need to develop guidance and protocol 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, follow up of the QA report.

## Programme Results Framework & Indicators

**Objective:** SAIs move towards ISSAI compliant audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline <sup>53</sup> (year)	Target (year)
Quality assured 3i products (version 1) available in IDI languages	iCATs, ISSAI Implementation Handbooks, QA Tool & Guidance (2018)	% participating SAIs that adapt 3i products for own use	0 (2016)	50% (2021)	% ISSAI compliant audits in SAIs supported at SAI level	0 (2016)	50% (2022)
<i>Source: IDI Programme Monitoring System</i>	2018 22 % [2 out of 9 products (FA, PA & CA handbook, iCAT and QA tools)]	<i>Source: IDI Programme Monitoring System</i>			<i>Source: Programme 360 degrees</i>		
No. SAI teams supported in applying ISSAI compliant audit methodology (cooperative/pilot audits)	55 teams <sup>54</sup> (2018), 15 teams (2019)	% trained persons who report that they use ISSAIs and 3i products in conducting audits	0 (2016)	50 % (2021)	% SAIs provided SAI level support which have ISSAI compliant audit methodologies in place	0 (2016)	70% (2020)
<i>Source: IDI Programme Monitoring System</i>	2018: 73 SAI teams (SDG) 8 SAI teams ASEANSAI 3 teams from SAI Tonga pilot audits	<i>Source: IDI Programme Monitoring System</i>			<i>Source: Programme 360 degrees</i>		
No. of SAIs supported in setting up QA systems	3 (2019)				% Supported SAIs conduct QAs on a regular basis	0 (2016)	50% (2022)
<i>Source: IDI Programme Monitoring System</i>	Merged with SLIIS <sup>55</sup>				<i>Source: Programme 360 degrees</i>		
No. of SAIs provided SAI level support for implementation of ISSAIs	3 (2018 -2020)						

<sup>54</sup> PA preparedness for implementation of SDGs, CA procurement OLACEFS, FA CRFI AF, FA ASEANSAI

<sup>55</sup> This component has been merged with SLIIS. SLIIS for 3 selected SAIs has been postponed to 2020, subject to availability of funds.

Source: IDI Programme Monitoring System	2018 2 (Bhutan, Tonga)						
IDI pilot certification offered to SAIs	English (2019)						
Source: IDI Programme Monitoring System	Not due						

#### Assumptions SAIs

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

#### Assumptions IDI

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

#### Assumptions other stakeholders

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

### Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risks</b>							
1. <b>Interpretation of ISSAIs:</b> Standard setters do not engage to provide timely clarity on standards e.g. ISSAI Compliance	High	High	Tolerate and Treat	Active efforts to engage with standard setters in INTOSAI on these issues (Poor control)	DDG, 3i team	High	New risk added in light of experiences in 2018. Linked to risk 2.
2. <b>Lack of common understanding of ISSAI implementation</b> Lack of common understanding of	High	High	Tolerate and Treat	Extensive broad-based consultation with key stakeholders to arrive at a common understanding. Support SAIs in arriving at a common understanding of ISSAI compliance and	DDG, 3i team	High	New risk added in light of experiences in 2018

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
ISSAI compliance and quality assurance and an absence of a regulatory mechanism, IDI efforts to support ISSAI implementation may be undermined by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant.				QA through initiatives focused on needs assessment and quality in Professional SAIs work stream.  (Partly controlled)			
3. <b>Get the balance wrong:</b> IDI is not able to design and deliver a fit for purpose education initiative which balances relevance and scalability	High	Moderate	Treat	The PESA pilot will be developed with mind to the principles of relevance and scalability. Relevance will be ensured by adhering to the competency framework as the basis for education and by using a blended approach which includes social learning and face to face support. Scalability will be ensured by using digital education and by delivering the initiative on an ongoing basis in four IDI languages.  (Strong control)	Manager	Low	New risk added as PESA framework developed in 2018
<b>Added value</b> 4. Support provided through programme components may not add value to SAIs' ISSAI implementation efforts	High	Low	Treat	Implementation strategy based on needs and stakeholder feedback, SAIs with readiness and commitment selected, engagement with SAI leadership and stakeholders  (Strong control)	DDG and 3i team	Low (↔)	
<b>Sustainability</b> 5. Ability of supported SAIs in sustaining ISSAI compliant audit	High	High	Treat	Engagement with SAI leadership and stakeholders, discussions on change management and support for organizational change. Development of	DDG and 3i team	High (↑)	Risk upgraded in light of lack of common understanding of ISSAI compliance, factors in the institutional

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
practices in the long term				resource persons and champions within the SAI. Link to SAI SP. <i>(Partly controlled)</i>			framework beyond SAI control and resources required to achieve and maintain ISSAI compliance
<b>Operational Risks</b>							
6. <b>Quality:</b> Deliverables (global public goods, PESA education programme, SAI level support and quality assurance support) are not (or not perceived) as being high quality and therefore are not used by the SAIs.	High	Moderate	Treat	All IDI GPGs and products will be developed as per IDI QA protocol for GPGS and specific QA arrangements in case of different products e.g. PESA. <i>(Strong Control)</i>	3i team	Low (↔)	
7. <b>Staffing:</b> IDI may not be able to recruit sufficient number of staff with required competencies, due to lack of funding or lack of interest or lack of time.	High	Moderate	Treat	Get funding for adequate number of staff. Provide for a time lag between recruitment and start of activities. Explore other options like partnering with SAIs to get resources. <i>(Partly controlled)</i>	DG and DDG	Moderate	New risk added as we were unable to recruit QA and PA managers in 2018.

## Programme Summary

Performance Summary		 <p><b>Positive Change in the SAI</b></p>	 <p><b>Innovation</b></p>
	<p><b>20 SAI Young Leaders graduated the programme</b></p> <p><b>95 % women SYL graduates</b></p> <div style="text-align: center; background-color: #add8e6; padding: 5px; margin: 10px 0;">  </div>	<p>SYLs lead implementation of 20 innovative and future oriented SAI change strategies implemented.</p> <p>Change strategy ranged from ISSAI Implementation strategies, communication strategies, digital solutions using data analytics, value chain reporting, strengthening follow up mechanisms etc.</p>	<p>SYLs and IDI together introduced innovations</p> <ul style="list-style-type: none"> <li>- SYL Leadership Link</li> <li>- SYL Community Values</li> <li>- SYL Integrated Plan (Me Plan, Coaching Plan, Exposure Plan and Change Strategy)</li> <li>- SYL Digital Year Book</li> <li>- EI Assessments and Coaching</li> <li>- SYL Communication and Sustainability Plan</li> </ul>

## Programme Objective

Changed SAI Young Leaders (SYLs) contributing to positive change in SAIs.

## Programme Rationale



Time and again it has been IDI's experience that any transformation or performance enhancement in an SAI has to be driven from within by the SAI's leadership. While IDI and other partners can play a supporting role, it is the SAI leaders who are at the forefront of transforming SAIs. Recognising the central role of leadership in the development of an SAI, the IDI Board asked IDI to include a leadership initiative in its new portfolio. Looking to the future, the IDI decided to focus its efforts on SAI Young Leaders. As the main purpose of all IDI endeavour is to see strong

SAIs, the initiative focuses on both individual leaders and their change strategies for bringing positive change. SAI Young Leaders alone cannot bring transformation, the entire leadership link needs to be involved in envisioning and effecting positive change.

## Programme Profile

<b>Full Name</b>	SAI Young Leaders
<b>Duration</b>	2017 to 2018 <sup>56</sup>
<b>Link to SAI &amp; IDI Outcomes</b>	<p>Linked to all strategic priorities of the IDI as SAI leaders play a key role in the contribution of their SAIs to integrity, accountability and transparency, ensure that the SAI stays relevant and leads by example.</p> <p>Will be carried out as per IDI service delivery model and create a leadership network of SAI young leaders. Therefore, linked to IDI outcomes 1 and 3.</p>

<sup>56</sup> The programme started in 2015 with the Global SAI Leadership Symposium and a programme planning meeting. The design was further developed in 2016. The implementation strategy was substantially changed in 2017 to address emerging risks. As such the main SYL programme started in 2017 with an invitation package to SAIs.

<b>Participating SAIs</b>	We selected 25 SYLs selected from 20 SAIs in 2017. Of these 20 SYLs from 16 SAIs completed the programme. The table below shows a list of 20 SAIs, whose SYLs/SYL coaches benefitted from one or more SYL activity in 2018. 5 SYLs dropped out at different points during 2018. <sup>57</sup>					
	AFROSAI-E	ASOSAI		EUROSAI	OLACEFS	PASAI
	Botswana Liberia South Africa Zambia	Bhutan <sup>58</sup> China India Maldives Thailand		Estonia Finland Malta	Argentina Costa Rica Ecuador	Cook Islands Fiji FSM Pohnpei Samoa Tonga
<b>Other participating organizations</b>	None					
<b>Participants</b>	24 SAI Young Leaders, 21 SYL Coaches from senior and top management in SAIs.					
<b>Cooperation Partners</b>	SAIs and Regions.					
<b>In-kind contribution</b>	<p><b>Resource Persons:</b> Canadian Audit and Accountability Foundation (CAAF), PASAI Secretariat, SAI USA, INTOSAI General Secretariat, SAI Sierra Leone, SAI Jamaica, SAI South Africa, SAI India, SAI China, PWC, SAI Finland, World Bank, PEFA Secretariat, UN agencies (CEPA, OIOS, Office of Intergovernmental Support and Coordination for Sustainable Development, Division for Public Institutions and Digital Government), SAI Coaches from SAIs participating in the programme.</p> <p><b>Host:</b> SAI India, SAI USA, World Bank, UNDESA</p> <p><b>Other in kind support:</b> Online consultation with experts from SAI India, South Africa and USA</p>					
<b>Funding Sources Applied in 2018</b>	<p>Earmarked Funds: MFA Hungary</p> <p>Core funds: Office of the Auditor General Norway, Swedish International Development Association, Ministry of Foreign Affairs Hungary Finland, Ministry of Foreign Affairs Hungary Estonia</p>					

### Programme Implementation Strategy

SYL 2017-2018 followed two main tracks to achieve the objective – focus on developing individual SYLs and focus on implementation of their change strategy to bring about positive change in the SAI.

IDI, in consultation with stakeholders, devised an implementation strategy with a variety of components. As this was a pilot round, we modified and added components in consultation with SYLs.

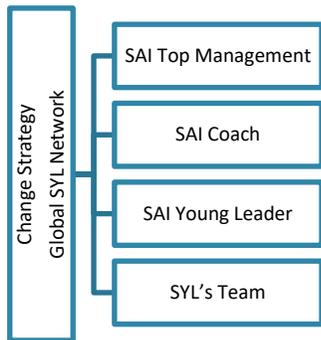
#### 1. SYL Advisory Group - The IDI planned to constitute a SYL

Advisory Group of SAI leaders and leaders from other key stakeholders, who would provide advice, expertise and direct support for the SYL programme.



<sup>57</sup> SYLs from Bhutan, Cook Islands, Ecuador, Tonga and Zambia dropped out of the programme during 2018.

<sup>58</sup> Two SYLs from SAI Bhutan were selected for the programme. One of them did not complete the programme.



**2. SYL Leadership Link & Change Strategy** - The programme built on a change strategy, for both the SAI and the SYL. It also recognised that this change is not possible without support of the SAI top management, a SAI coach, a SYL with potential and a team that works with the young leader. We aimed to connect SAI leadership at different levels with focus on the SAI Young Leader. We also planned to foster a global SYL network, where SYLs interact, share and work together.

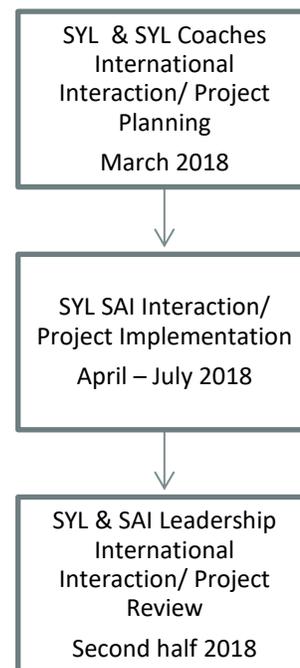
**3. SYL Competencies & Curriculum** - IDI consolidated SYL competencies, identified by a global group, to develop a syllabus covering four broad clusters –



*Discover Self, Grow People, Discover Universe, and Create Value.* We planned to cover the entire syllabus through SYL Interactions workshops, SAI level interactions in their own SAIs and development and implementation of a change strategy project. The programme was to provide for exposure to theory and best practices by leadership development practitioners, IDI, INTOSAI and regional resource persons. We also planned to provide opportunities for interaction with SAI leaders, leaders from different walks of life and peers, to share experiences and contextualise the theoretical concepts that they are exposed to. SYLs worked with case scenarios and a SAI change strategy project for applying their learning to effect change.

**4. SYL Selection** - As the programme aimed at having a batch of changed SYLs contributing to positive change in SAIs, it was important to, not only select persons with right potential, but also select change strategy projects that had a realistic chance of implementation in the SAI. This meant ensuring that the SAI environment was conducive to such change and that the SYLs had leadership support in their endeavors. In order to fulfil these objectives, the IDI provided for a two-stage selection process.

**5. SYL International and SAI Level Interaction** - SYL programme design provided for two international interactions, combined with SAI level interaction in between. As per plans the first interaction - **SYL & SYL Coaches International Interaction**, included theory, experience sharing and application sessions on various topics in the four clusters – Discover Self, Discover Universe, Grow People and Create Value. Following the first international interaction the SYLs were to conduct the **SAI Level Interaction** and implement the change strategy as per plans. During the SAI level Interaction, we planned for the SAI Young Leader to be exposed to all functions of the SAI, to interact with SAI Leaders, to interact with key external stakeholders of the SAI and work together with her/his team to implement the change strategy. SYL Coaches were to coach and support the SYLs throughout this process. SYLs could also reach out to members of SYL Advisory Group and the team at IDI for advice and support. IDI was to set up a **SYL web-page** to provide a platform for information, interaction and support. IDI would monitor agreed milestones and invite those SYLs who successfully completed agreed milestones to the second two-week workshop called **SYL & SAI Leadership International Interaction, in the latter half of 2018**. This workshop provided further sessions on the four clusters and included visits to international organisations. IDI also planned to invite Heads of SAIs or SAI Top Management to attend the workshop so that the change strategy projects would have greater buy in and be sustainable at the SAI level after the programme support ended.



**6. IDI Award for Best Change Initiative and SYL Global Network** - To motivate SYLs in implementing their change strategies the IDI planned give an award for ‘Best Change Initiative’. A panel of judges from SYL Advisory Group were to decide on the award. A SYL Global Network was also to be launched at the end of SYL 2017-2018, which was a pilot effort.



**7. Lessons Learned from First Round** - Taking up SYL development on a regular basis was to be considered based on lessons learned, feedback received from stakeholders at the exit meeting for this pilot round and available IDI resources.

**Programme Progress as at end of 2018**

*Progress Against the Programme Implementation Strategy*

1. Receive SAI applications	2. Select SYLs	3. SYL Advisory Panel	3. SYL & SYL Coaches International Interaction	4. SYL Integrated Plans & Feedback	5. EI Assessments & Feedback	6. SYL SAI Level Interaction	7. SYL & SAI Leadership International Interaction	8. IDI Award	9. SYL Global Network	10. Lessons Learned	11. SYL Digital Yearbook	12. SYL Communication & Follow-up
√ 2017	√ 2018	In progress (2019)	√ 2018	√ 2018	√ 2018	√ 2018	√ 2018	In progress (2019)	√ 2018	√ 2018	In progress (2019)	In progress (2019)

*Key: √ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.*

**Overall Assessment of Progress:** IDI successfully completed the first round of SYL Programme in 2018. With 20 SYLs graduating from the programme, an enthusiastic response for continuing the programme on a regular basis, a number of innovations introduced in the programme and many positive outcomes at the SAI level, we have far exceeded our planned targets and expectations. We selected 25 SYLs in 2017, after following the planned two-phase selection process. IDI delivered two international interactions in 2018. SAI India hosted the first international interaction for SYLs and SYL coaches in March 2018 and US GAO hosted the second international interaction in October 2018. Besides sessions on topics included in the four clusters – listening to leadership stories, visit to an orphanage, workshop on emotional intelligence (EI), interaction with UN bodies, interaction with World Bank were some of the highlights of the international interactions.

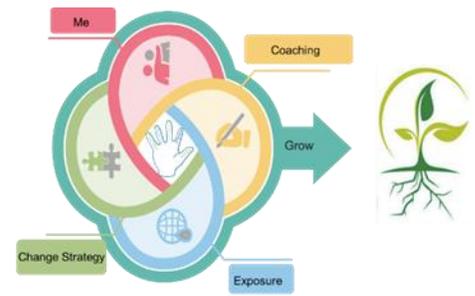
We also delivered on our promise of addressing the leadership link in the SAI by including SYL coaches in the first workshop and inviting SAI leaders to watch the SYLs present the results of implementation of change strategy plans during the second international interaction. A lessons-learned workshop conducted in conjunction with the second interaction resulted in documented lessons learned and provided a clear mandate for continuation of SYL initiative on a regular basis.

**SAI Participation in Light of Commitment Statements:** We selected 25 SYLs from 20 SAIs, based on agreed criteria which included commitment from Heads of SAIs. Five SYLs from Bhutan, Cook Islands, Ecuador, Tonga and Zambia dropped out during the programme because they either did not complete the agreed milestone or they left the SAI.

While all SAIs have signed commitments to support their SYLs through SAI Coaches and support for the implementation of change strategy projects, the degree of such support has varied vastly between SAIs. As IDI support for the change strategy project has concluded in 2018, it is crucial that SAI leadership continue to support the change strategies to ensure that positive change is successfully implemented.

**Changes to Programme Plan:** As mentioned, IDI rescheduled two activities and introduced four new elements in the programme. While we informally setup and extensively used a **SYL Advisory panel** during the programme, we did not formally setup such a panel. We plan to do so in 2019. IDI developed and agreed on the evaluation framework and criteria for **IDI award** for best change initiative and formed the panel of judges in 2018. In developing the evaluation framework, we decided to give SYLs the choice of applying for the award and required them to reflect on their suitability for the award. To give this process enough time, we shifted the announcement of the award to 2019.

Following discussions on the SYL change plan during the first international interaction, a group of SYLs developed and designed **SYL Integrated Plan** format – this format integrates four plans – SYL ME Plan, SYL Coaching Plan, SYL Exposure Plan and SYL’s SAI Change Strategy. IDI provided feedback on the integrated plans before SAIs approved them. SYLs also indicated an interest in emotional intelligence assessments and coaching feedback sessions after the assessments. IDI organised these assessments and online coaching and feedback sessions through the EI consultant working with us on this project.



We also introduced the idea of a **SYL Digital Yearbook**. This book will capture highlights of SYLs experience, memories and achievements as they undertook their personal journey of discovery and change. A group of SYLs are currently working on the yearbook, which is expected to be ready in the first half of 2019.

During the lessons learned meeting, SYLs and SAI leaders also requested IDI to follow up and monitor the progress of this batch of SYLs and their strategies during 2019. We are currently in the process of developing a communication and follow-up plan for 2019, in consultation with SYLs.

### Achievement of IDI Outputs and Outcomes

The programme exceeded its planned professional capacity and institutional capacity development targets

#### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2017	2018
Professional Capacity Development: No. of SAI Staff Supported	Target	30	15 (SYL) 12 (SYL coaches)
	Actual	45	24 (SYL) 21 (SYL coaches)
Organisational and Institutional Capacity Development: No. of change strategy projects supported	Target	N/A	15
	Actual	N/A	24
Female Participation Rate <sup>59</sup>	Target	44%	40%
	Actual	83%	80 % (SYL) 33% (SYL coaches)

Besides the numbers, the programme created tremendous personal value for SYLs, resulted in innovation and showed early signs of contributing to positive change in SAIs.

  “We were empowered” – SYLs	“Engaging SYL to develop and choose the content of the trainings as the programme developed- which made the programme of value as it met our needs.” - SYLs	“Creating environment conducive to make mistakes and learning from them establishing environment of trust, get a little uncomfortable to overcome fear of failing” - SYLs	“Opportunity to do things from the beginning to end and outside the comfort zone- identifying an area of growth and making efforts to make that change” - SYLs	“Ownership and freedom of expression and participation” – SYLs
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<sup>59</sup> IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

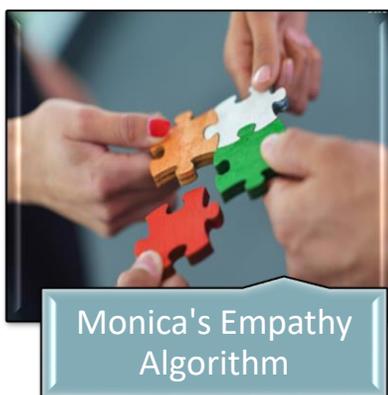
Besides empowerment, the other key value that the programme created was ‘innovation’. Throughout the programme the SYLs experimented with and tried new solutions, leading their own growth process. Our discussions led to some very interesting and innovative solutions. Some of the innovative work included.



**SYL Community Values** – SYL’s debated hard on their values. They agreed on five values and identified behaviours that would reflect those values. Throughout the programme we have endeavoured to keep each other accountable for those values.

**SYL Integrated Change Plan** – We started the programme with a SAI change strategy plan. Following discussions with the SYL during the first interaction the SAI change strategy plan blossomed into a SYL Integrated Change Plan. This holistic change plan was based on the GROW model and included a ME plan for the SYL’s personal growth, Exposure Plan to cover all aspects that the SYL would be exposed to in the SAI, Coaching Plan to shape interaction between SAI Coaches and SYLs and SAI Change Strategy Plan, which would contribute to positive change in the SAI. A team of SYLs designed the integrated plan format.

Besides contributing to innovation in the programme, the SYLs also demonstrated innovative thinking both in their personal development and in the SAI Change strategy proposals. The empathy algorithm is one of the many examples of innovative thinking in personal development. It was a part of one of the SYL’s exploration of a personal meaning of ‘empathy’.



**Practicing empathy as a skill**

- Remove your shoes
- Wear the other person's shoes
- What now?

At the beginning of her journey

**Practicing empathy as value**

- Remove your shoes
- Remove all assumptions
- Wear the other person's shoes
- Don't judge
- What can you do to help?
- What you should not do that will hurt?

in the end ...

Twenty SYLs, who completed the programme, worked on change strategy proposals in several key areas that have impacted/will impact SAI capacity and performance. Many of the proposals are innovative and future oriented. The topics they cover range from ISSAI Implementation strategies, communication strategies, digital solutions using data analytics, value chain reporting, strengthening follow up mechanisms etc.

SAI	SYL	SAI Change Strategy	Achievements
<b>Argentina</b>	Marcela Margot Carrillat	Empowering citizens in monitoring the 2030 agenda for sustainable development	Conducted training and stakeholder engagement workshops with SAI staff, CSOs and citizens.
<b>Bhutan</b>	Kinley Zam	How to achieve audit impact and promote accountability: Rethinking follow-up mechanism	Royal Audit Authority Follow Up Guidelines 2018 developed and approved.
<b>Botswana</b>	Boitumelo Mogaleemang	Reinforcing new behaviours: An ISSAI implementation project	Engagement with internal and local government stakeholders for conducting local government audits as per ISSAIs.
<b>Botswana</b>	Seolebaleng Nkhisang	Embracing Change - An enabler of strategic excellence	Piloted two IT Audits using IT Audit Working Papers. Developed a risk matrix for ranking the IT Audit universe.
<b>China</b>	Yuzhu Zhang	Real Time Auditing System on the Implementation of National Foreign Fund Policies	Pilot real time audit of implementation of National Foreign Fund Policies – primary audit findings and first audit meeting held.

SAI	SYL	SAI Change Strategy	Achievements
<b>Costa Rica</b>	Carolina Retana Valverde	Addressing challenge: application of multi-criteria analysis in PA linked to SDGs	Multi Criteria Analysis methodology developed and two performance audits conducted and published using this methodology.
<b>Costa Rica</b>	Falon Stephany Arias Calero	Innovative approach in comprehensive audit services to increase public value (design thinking)	Developed design thinking methodology for SAI Costa Rica. Trained a design thinking team and facilitated use of design thinking approach in audit.
<b>Estonia</b>	Eva-Maria Asari	Better engagement with external stakeholders	Reviewed existing stakeholder practices, developed principles for stakeholder engagement to be introduced in the audit guidelines.
<b>Fiji</b>	Alani Draunidalo	Enhancing Delivery of Audit Services through effective stakeholder engagement	Stakeholder engagement strategy for SAI Fiji
<b>Finland</b>	Jenni Leppalahti	Adding Value through cooperation in Regional audits	Created stakeholder connections, capacity planning and a joint audit planning process to prepare for Finnish Government Regional Reform leading to expansion of SAI mandate to audit regional government.
<b>FSM Pohnpei</b>	Cherry Lyn D, Somcio	Communication Strategy	Communication strategy for SAI Pohnpei and increased public awareness through outreach activities
<b>India</b>	R. Monica	E2E IT Solution for digital audit of GST (Goods and Services Tax)	Development of data warehouse module, knowledge management system module, modules for data analysis and risk assessment. Interdisciplinary project team formed, project board constituted, 40 champions in user offices, development and delivery of training.
<b>Liberia</b>	Mambiyea M. Wounuah	GAC E-Data Repository	Stakeholder Consultation, Definition of Scan Document Standards, identification of available paper documents, segregation of documents as per statutory relevance.
<b>Maldives</b>	Izmeera Shiham	Adaptation of HR policies and practices to be a model organization	HR strategy for SAI Maldives
<b>Maldives</b>	Mohamed Riznee	Making a difference to the lives of citizens through ISSAI based performance auditing	Revised performance audit manual for SAI Maldives
<b>Malta</b>	Rebecca Vassallo	Audit Smart: Integrating Data Analytics in Auditing	Developed data analytics infrastructure, including the choice and installation of the data analytics software, the set-up of a functional data analytics team, provided data analytics training, conducted research into the use of data analytics in public sector auditing and readiness of the audit environment and planned the pilot project audit.
<b>Samoa</b>	Oceanbaby Penitio	Innovation is Quality	Piloted stakeholder analysis and RACI analysis tools for inclusion in performance audit manual
<b>South Africa</b>	Eugene de Haan	Value Chain Reporting- Auditing for Greater Impact	Added value to the auditee and audit committee through value chain auditing. More than 50% positive response to a stakeholder survey after audit engagement.
<b>South Africa</b>	Melissa McCarthy	Let go of the old and embrace the new	Development of business unit internal communication plan following amendments to South Africa's Public Audit Act
<b>Thailand</b>	Sineenat Photichai	Enhancing effective follow up mechanism for performance audit	Developed and piloted follow up mechanism for performance audit

Some of the SYLs also shared their ideas and experiences through the International Journal for Government Auditing and through other publications. <http://intosaijournal.org/maltas-sai-unveils-auditsmart/> <http://intosaijournal.org/inform-consult-involve-collaborate-empower/>

## Integration of Gender Issues and Empowerment of Women and Girls

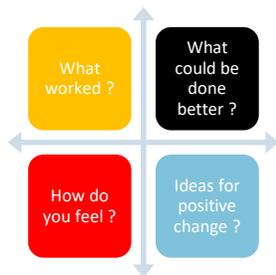


This programme was the first of its kind in terms of the participation of young women leaders. We encouraged SAIs to nominate women leaders. We received 39 applications from women SYL candidates as compared to 34 applications from male SYLs. Following a detailed selection process, IDI selected 20 women out of 25 SYLs selected for the programme. It is important to note that we selected candidates based on merit. The twenty SYLs who completed the programme included 19 women, giving us a completion rate of 95% women SYLs.

The programme exposed SYLs to powerful and visionary female role models from the SAI community and external stakeholders. The interactions included conversations on gender quality and empowerment of women and challenges faced by women leaders. SYL Change strategies also required the young leaders to reflect on inclusiveness and leaving no one behind. Feedback received from SYLs shows that they have developed gender sensitivity and would prove to be strong advocates for gender equality and empowerment of women in their SAIs and the work done by their SAIs. A large number of women SYLs graduating the programme has also provided inspiration for other aspiring women leaders in SAIs.

### Key Lessons Learnt (Transferable to other Programmes)

As a part of lessons learned exercise, SYLs, SAI leaders and IDI wore four thinking hats<sup>60</sup> to answer four key questions. This lessons learned list mirrors our joint reflections:



#### What worked? How do you feel?

- Empowerment of SYLs engaging them in development and choice of programme content, creating an environment of trust, ownership, freedom of expression and participation, opportunity to do things from the beginning to end outside the comfort zone worked well.
- SYLs appreciated the structure of the programme, involvement of Heads of SAIs and SAI coaches, exposure to INTOSAI community and study visits to UN, WB and GAO.
- In terms of contents, SYLs liked the balance of theory and practical exercises, and working in learning groups. They particularly benefitted from focus on development of soft skills and EMI assessment and exposure to change management models (e.g. Kotter) and application.
- Global outreach of the programme provided for diversity, flexibility in the application process and attendance (online selection and attendance) provided for inclusiveness. A network built based on common values and understanding of the inner culture of the SYL and informal communication through WhatsApp was valuable for the SYLs.
- We learned that focusing on how SYLs felt was important, as it was a key driver of their personal effectiveness journey. When asked, SYLs expressed positive emotions (empowered, transformed, inspired, happy, supported, hopeful, loved, motivated, encouraged, touched, excited, grateful, blessed, enriched, upbeat, pleased, challenged, but confident, sad to leave colleagues behind, taken out of the comfort zone, relevant and not left behind and honoured to be the guinea pigs).

#### What could be done better? Ideas for positive change?

- We need to provide sufficient time at different stages in the process e.g. sending applications, travel preparations for international interactions and implementation of the integrated change strategy.
- Provide both separate and joint training opportunities for SYLs and SYL coaches, to allow each group to express themselves freely.
- Give SYLs more support by providing subject specific mentors, greater clarity in SYL coaches' roles and responsibilities and follow up on the implementation of SYL projects.
- Some course syllabus can be covered through online interaction between the face to face interaction.
- SYL page, which was not used much by SYLs, could be replaced by more user friendly SYL app.
- Select "Accountability buddies" amongst SYL peers for support, follow up and feedback.

<sup>60</sup> Edward de Bono's 'Six Thinking Hats'

- Provide for follow up, communication, greater visibility and continuous professional development of SYLs graduating from the programme.
- The programme could be made more cost effective by conducting selection online, asking participating SAls, who can, to bear their own costs.

## Programme Results Framework & Indicators<sup>61</sup>

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline <sup>62</sup> (year)	Target (year)
No. of SYL coaches trained	12 (2018)	Number of SYLs that successfully graduate the programme	0 (2016)	15 (2018)	% participating SAIs that report positive change due to the contribution of SYL.	0 (2016)	40% (2019)
<i>Source: IDI Programme Monitoring System</i>	21 (2018)	<i>Source: IDI Programme Monitoring System</i>		20 (2018)	<i>Source: Programme 360 degrees</i>		
No. of SYLs trained	15 (2018)	No of change projects implemented by SYLs	0 (2016)	12 (2019)	% SYLs reporting self-change due to the programme	0 (2016)	50% (2019)
<i>Source: IDI Programme Monitoring System</i>	24 (2018)	<i>Source: Programme 360 degrees</i>			<i>Source: Programme 360 degrees</i>		
No. of change strategy projects supported	15 (2018)						
<i>Source: IDI Programme Monitoring System</i>	24 (2018)						
<b>Assumptions SAIs</b>							
<ul style="list-style-type: none"> <li>• IDI receives sufficient number of good applications</li> <li>• Participating SAI willing and able to full programme requirements and commitments</li> <li>• SYLs personal commitment to the programme</li> </ul>							
<b>Assumptions IDI</b>							
<ul style="list-style-type: none"> <li>• ID has sufficient and appropriate resources for managing the programme</li> </ul>							
<b>Assumptions other stakeholders</b>							
<ul style="list-style-type: none"> <li>• Stakeholders are interested in leadership development programmes</li> </ul>							

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

<sup>61</sup> The logframe approved by the Board in Nov 2017 used, as the log frame approved in Nov 2016 was not applicable due to major change in programme design.

## Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>1. Added value</b> SYL programme will not contribute to SAI capacities and performance	High	Low	Treat	Programme designed in consultation with stakeholders and clients. Provision for both, development of SYL and change strategy project for SAI. Selection of SYLs <i>(Strong control)</i>	DDG	Low (↔)	
<b>2. Sustainability</b> SYL change strategies may not lead to sustainable change. SYL may leave the SAI during or after the programme	High	High	Tolerate and Treat	Programme design addresses entire leadership link, SYL coaches' participation in the programme, SAI top management commitment, alignment of change strategy with SAI strategy. Follow up of SYL for a year after graduation <i>(Poor control)</i>	DDG, Manager	High (↑)	Risk upgraded from moderate to high in view of reports coming in from SYLs of possible lack of SAI support for change strategy after graduation of SYL.
<b>3. Quality of deliverables</b> Lack of diverse expertise in the programme	High	Low	Treat	Source external expertise from diverse sources, SYL coaches provide local context and support, support from SAIs in INTOSAI community, support from partners and stakeholders. <i>(Strong Control)</i>	DDG	Low (↓)	Risk downgraded as we were able to manage this effectively in the first round of the programme.
<b>4. Availability of required resources</b> Resource persons required for the programme may not be available	High	Low	Treat	Identify and hire external expertise, advocate and communicate value of the programme, seek support from individual SAIs, create a large pool of resource persons with diverse backgrounds, seek support from partners and stakeholders e.g. UN, WB. <i>(Strong Control)</i>	DDG	Low (↓)	Risk downgraded as we were able to manage this effectively in the first round of the programme.
<b>5. Funding</b> IDI cannot secure adequate funding for required to support SYL.	High	Moderate	Tolerate and Treat	Reduce programme costs, try to get specific funding for the programme, seek partial funding from participating SAIs <i>(Partly controlled)</i>	DG, DDG	Moderate	Risk added considering experiences in 2018.

## Programme Summary

<b>Performance Summary</b>	 <p><b>Guidance on Performance Audit of Preparedness for Implementation of SDGs</b></p> <p>GPG Version 0 on auditing preparedness (Arabic, French, English, Spanish). More than 4500 downloads</p>	 <p><b>Advocacy &amp; Awareness-Raising</b></p> <p>Advocacy &amp; Awareness of SAI role through SAI Leaders and Stakeholders discussions at UNDESA-IDI meetings, regional meetings and webinars</p>	 <p><b>Performance Audit of Preparedness for Implementation of SDGs</b></p> <p>73 SAIs and one sub national audit office in AFROSAI-E, ASOSAI, CREFIAF, CAROSAI, PASAI, EUROSAI and OLACEFS</p> <p>222 SAI staff &amp; managers trained</p>	
	 <p><b>Innovative Audit Model</b></p> <p>Whole of Government approach, focus on integration, multi stakeholder engagement, inclusiveness and follow up and review</p>	 <p><b>Audit Reports of Preparedness of SDG Implementation</b></p> <p>11 SAIs have published audit reports, 47 SAIs have finalised their audits and 16 SAIs are conducting audits of preparedness</p>	<p><b>Partnerships</b></p> <p>Working together with INTOSAI KSC, UN bodies, IBP, CAAF, INTOSAI bodies and regions</p>	

## Programme Objective

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

## Programme Rationale



The UN Agenda 2030 adopted by all nations in September 2015, is a plan of action for people, planet and prosperity. It calls upon all countries and all stakeholders, acting in collaborative partnership, to implement this plan and pledges that ‘no one will be left behind’. One of the key challenges of the Millennium Development Goals (MDGs) was the lack of a follow up and review mechanism to assess the implementation of goals. The SAI community was also not involved in a substantial way in auditing the MDGs. The SDGs, however, provide for a follow up and review mechanism. By playing a role in the oversight of implementation of SDGs, SAIs can contribute substantially to accountability and transparency and demonstrate relevance in their national context, thereby fulfilling the vision of ISSAI 12 on the Value and Benefits of SAIs. Recognizing the importance of this agenda in making a difference in the lives of citizens, INTOSAI included SDGs as cross cutting priority 2 in its Strategic Plan 2017- 2022, calling upon member SAIs to contribute to the follow-up and review of the SDGs within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates. INTOSAI identified four approaches for engaging with SDGs. The IDI in cooperation with the KSC decided to contribute to INTOSAI efforts by launching an “Auditing SDGs Programme”. As it was too early to audit implementation of SDGs, the programme focuses on auditing preparedness for the implementation of SDGs. INTOSAI, Regions and SAIs have highly prioritised auditing of SDGs. Consequently, this programme, which was to be originally delivered only in English, has been scaled up to be delivered in Arabic, French, Spanish and English for the benefit of all interested SAIs in INTOSAI.

## Programme Profile

Full Name		Auditing Sustainable Development Goals					
<b>Duration</b>	2016 to 2019						
<b>Link to SAI &amp; IDI Outcomes</b>	Linked to strategic priorities 1 and 2 of the IDI. It facilitates SAIs in enhancing their contribution to accountability and transparency, and it helps SAIs in taking up audits on important topics and it contributes to SAIs demonstrating relevance to citizens. As the programme is delivered following the IDI service delivery model, it involves the development and use of global public goods and provides a community of practice for auditing SDGs. It also covers IDI outcomes 1, 2 and 3.						
<b>Participating SAIs</b>	A total of 73 SAIs and one sub national audit office are participating in the programme as of December 2018. While 56 SAIs and sub national office of Bogota have been participating since 2017, 16 SAIs in CREFIAF and SAI of Uruguay in OLACEFS joined the programme in 2018.						
	AFROSAI-E (8)	ASOSAI <sup>63</sup> (15)	CAROSAI (2)	EUROSAI <sup>64</sup> (4)	OLACEFS (16)	PASAI <sup>65</sup> (13)	CREFIAF (16)
	Botswana Ghana Kenya Liberia Sierra Leone Tanzania Uganda Zambia	Afghanistan Bangladesh Bhutan Cambodia China India Indonesia Lao PDR Malaysia Maldives Mongolia Nepal Pakistan Philippines Sri Lanka	Jamaica Saint Lucia	Georgia Poland Slovakia Spain <sup>66</sup>	Argentina Bolivia Brazil Chile Colombia Costa Rica Cuba Ecuador Guatemala Honduras Mexico Nicaragua Paraguay Peru Venezuela <b>Uruguay</b>	Cook Islands, Fiji, FSM National, FSM Pohnpei, FSM Kosrae, FSM Yap, Kiribati, Palau, PNG, Samoa, Solomon Islands, Tonga, Tuvalu	<b>Benin</b> <b>Burkina Faso</b> <b>Cameroon</b> <b>Central African Republic</b> <b>Chad</b> <b>Comoros</b> <b>Djibouti,</b> <b>Democratic Republic of Congo,</b> <b>Gabon</b> <b>Guinea</b> <b>Ivory Coast</b> <b>Madagascar</b> <b>Mali</b> <b>Niger</b> <b>Sao Tome</b> <b>Senegal</b>
<b>Participants</b>	Head of SAI, top management (for SAI leadership meeting), middle management (functional heads), audit teams, SAI staff (audit).  Stakeholders from UN bodies, WB, CSOs, government representatives, IPU, etc participate in the UN-IDI SAI Leadership and Stakeholder meeting, held annually since 2017.						
<b>Cooperation Partners</b>	INTOSAI Knowledge Sharing Committee (KSC), INTOSAI Regions, SAIs, United Nations Department of Economic and Social Affairs (UNDESA), Canadian Audit and Accountability Foundation (CAAF), International Budgetary Partnership (IBP)						
<b>In-kind contribution</b>	<b>Resource Persons:</b> SAIs of Belize, Benin, Bhutan, Brazil, Burkina Faso, Cameroon, Colombia, Costa Rica, Gabon, India, Indonesia, Macedonia, Malawi, Malaysia, Paraguay, Peru, Philippines, Papua New Guinea, Saint Lucia, Samoa, Tonga, USA, CAAF, UNDESA  <b>Hosting of events:</b> SAI Argentina, China, Cameroon, Djibouti, Fiji, India, Jamaica, Peru, Paraguay, Senegal, USA and UNDESA						
<b>Funding Sources Applied in 2018</b>	Earmarked Funds: General Audit Bureau Saudi Arabia Core funds: Office of the Auditor General Norway, Swedish International Development Association						

<sup>63</sup> SAIs of Myanmar and Kyrgyzstan completed the eLearning and left the programme due to lack of readiness at the country or SAI level

<sup>64</sup> The SAI of Hungary completed the eLearning and left the programme due to lack of readiness at the country or SAI level

<sup>65</sup> The SAI of Marshall Islands dropped out during the eLearning course

<sup>66</sup> Participating with OLACEFS SAIs due to language

## Programme Implementation Strategy

The programme implementation strategy has evolved and grown since the first articulation in March 2016.

 **Advocacy and Awareness Raising** – Recognising the significance of advocacy and awareness raising of the role of SAIs in auditing SDGs, IDI scaled up activity this area. With this scaling up of the programme to cover all INTOSAI regions, the IDI decided to conduct regional advocacy meetings in ARABOSAI and CREFIAF, and partner with UNDESA to organise a meeting of SAI leaders and stakeholders at UN headquarters. We planned to support SAIs and regions in their advocacy efforts e.g. involvement in SAI Saudi Arabia’s national seminar on auditing SDGs. IDI team will also speak at various INTOSAI and other fora to advocate the role of SAIs in auditing SDGs. The KSC Chair and IDI also planned to cooperate to develop a Massive Open Online Course (MOOC)<sup>67</sup> on ‘Leaving no one behind’ – Whole of Government Approach to Auditing Agenda 2030. The MOOC was expected to facilitate greater outreach and contribute to the awareness raising and capacity development of SAIs.



 **Auditing Preparedness for Implementation of SDGs: A guidance for Supreme Audit Institutions** – The IDI developed this guidance to support SAIs in conducting an ISSAI based performance audit of preparedness for implementation of SDGs. The guidance explains Agenda 2030 and SDGs, speaks of the role of SAIs in implementation of SDGs and provides detailed “how to” guidance on performance audit of preparedness for implementation of SDGs. We planned to follow IDI’s quality protocol for global public goods and publish Version 1 of the guidance by end of 2018.

 **Performance Audit of Preparedness for Implementation of SDGs** – Since 2017 IDI and its partners have been supporting SAIs in English speaking regions and OLACEFS to conduct ISSAI based performance audits of preparedness using a whole of government approach. We expect SAIs to complete their audits in 2018-2019. We also planned to offer such support to SAIs in CREFIAF and ARABOSAI. IDI has thought of expanding the cooperative audit model to include facilitation of audit impact as a component. Under this component the IDI would support SAIs in engaging with stakeholders to ensure implementation of the SAI’s recommendations following from the preparedness audit.



 **Community of Practice of SDG Auditors** – During 2018 the IDI planned to take measures to have a more vibrant and active CoP, by implementing the recommendations of KSC-IDI paper on ‘Fostering Robust Communities of Practice’.

<sup>67</sup> Plans changed from MOOC to Digital Education Format which is more conducive for both awareness raising and capacity development



**Lessons learned and Compendium of audit findings**<sup>68</sup> - IDI and KSC planned to document lessons learned and work on a compendium of audit findings. The compendium would be globally available in 2019.

### Programme Progress as at end of 2018

As the implementation strategy consists of different parallel, yet connected elements, three separate tables have been included to give a picture of the progress as at the end of 2018.

#### Progress Against the Programme Implementation Strategy

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

Performance Audit of Preparedness for implementation of SDGs & Compendium of Audit Findings									
Region(s) & Group(s)	1. Obtain SAI Commitment	2. Mentor Training / Development of Learning Programme	3. Delivery of Learning Programme	4. Support for Audit Planning	5. Support conducting audit	6. Audit Report Reviewed	7. Audit Reports issued as per legal requirements	8. Quality Assurance of audit	9. Lessons Learned & Compendium of Audit findings
AFROSAI-E	✓ 2017	✓ 2017	✓ 2017	✓ 2017	✓ 2018	✓ 2018	Expected (2018-2019)	Expected (2019)	Expected (2019)
ARABOSAI	TBD (2019) <sup>69</sup>								
ASOSAI	✓ 2017	✓ 2017	✓ 2017	✓ 2017	✓ 2018	✓ 2018	Expected (2018-2019)	Expected (2019)	Expected (2019)
CAROSAI	✓ 2017	✓ 2017	✓ 2017	✓ 2017	✓ 2018	✓ 2018	Expected (2018-2019)	Expected (2019)	Expected (2019)
CREFIAP	✓ 2018	✓ 2018	✓ 2018	✓ 2018	✓ 2018 <sup>70</sup>	Postponed (2019)	Expected (2019)	Expected (2020)	Expected (2019)
EUROSAI	✓ 2017	✓ 2017	✓ 2017	✓ 2017	✓ 2018	✓ 2018	Expected (2018-2019)	Expected (2019)	Expected (2019)
OLACEFS	✓ 2017	✓ 2017	✓ 2017	✓ 2018	✓ 2018	✓ 2018	Expected (2019)	Expected (2019)	Expected (2019)
PASAI	✓ 2017	✓ 2017	✓ 2017	✓ 2017	✓ 2018	✓ 2018	Expected (2018-2019)	Expected (2019)	Expected (2019)

<sup>68</sup> The nature of the document has substantially changed. We plan to work on digital publication called 'Are Nations Prepared for Implementation of Agenda 2030? SAI Insights & Recommendations'

<sup>69</sup> We could not launch the programme due lack of interest shown by SAIs in ARABOSAI in 2018. In 2019 we need to start fresh discussions on the format and the focus of the programme with SAI leadership in ARABOSAI. Instead of preparedness the focus may now be shifted to implementation.

<sup>70</sup> In CREFIAP we also provided onsite support to some SAIs

Digital Education Initiative (DEI) on Auditing implementation of SDGs						
Region(s) & Group(s)	1.Planning the DEI	2.Selection of Vendor	3.Formation of global team	4.Design and Development of DEI	5.Deployment of DEI	6.Availability in other languages
All regions	✓ 2017	Postponed (2020)	Postponed (2020)	Postponed (2020)	Expected (2021)	Expected (2021)

Key: ✓ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

**Overall Assessment of Progress:** During 2018 we have made significant progress in advocacy and awareness raising on the role of SAIs in auditing SDGs. As planned, IDI also supported SAIs in conducting preparedness audits in English speaking regions and OLACEFS. Due to SAI capacity constraints and challenges in implementing a whole of government approach to audit, many SAIs in the programme have extended their audit cycle to carry out additional field work after receiving review comments from experts on their draft reports. This has prolonged the finalisation of preparedness audits. We were pleasantly surprised with the number of SAIs showing interest in auditing preparedness in CREFIAF. Sixteen SAIs signed statements of commitment for the audit of preparedness and most of them have demonstrated good progress in their audits. The audit review meeting in CREFIAF was postponed to 2019 as we had already spent considerable budget of the SDG programme in CREFIAF region. In ARABOSAI we will need to have a different discussion in 2019 on the needs and interests of SAIs in the region.

In case of the GPG guidance on audit of preparedness for implementation of SDGs, while we succeeded in exposing version 0 in all four languages, we needed to allow required time for exposure and could not finalise Version 1 as planned in 2018. IDI also postponed the development of the MOOC on leaving no one behind. While we faced financial constraints, we also thought that it would be better to focus on auditing implementation of SDGs than on preparedness. This shift of focus will require us to work on a model for auditing implementation of SDGs before we work on digital education.

We did not pursue our plans of working on the SDG CoP, instead we decided to focus on work areas on the IDI eLearning platform through which we have been supporting auditors conducting preparedness audit. As the KSC now has a revamped INTOSAI Community Portal, they will manage SDG Auditors CoP on the platform.

IDI plans for a lessons learned document and compendium of audit findings have evolved considerably. We made excellent progress in developing a holistic input template for data collection with the help of partners from UNDESA and GAO, we hired an external expert to work on the publication and PASAI also kindly agreed to make their communications advisor available for providing advice from a communications angle. We plan to publish 'Are Nations prepared for implementation of Agenda 2030? SAI insights and recommendations' in a digital format in time for HLPF in July 2019. The IDI publication will also be a part of INTOSAI's overall report on SAIs auditing SDGs.

**SAI Participation in Light of Commitment Statements:** 77 SAIs and one sub national audit office signed statement of commitments for conducting performance audits of preparedness for implementation of SDGs. As reported in PAR 2017, four SAIs withdrew from the programme (SAIs of Hungary, Myanmar, Marshall Islands and Kyrgyzstan). 73 SAIs and one subnational audit office from English, Spanish and French speaking have kept their commitments and are currently participating in the programme. They are at different stages of their audits.

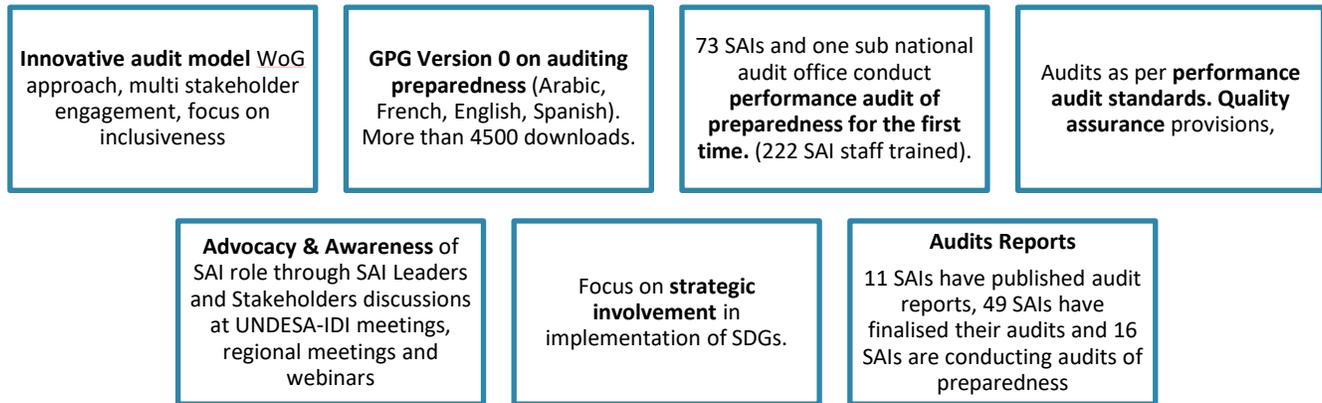
**Updates to Programme Plan:** As mentioned above we have updated our plans in the following areas

1. We postponed the launch of auditing SDGs programme in ARABOSAI to 2019. We need to discuss needs and interest of SAI leadership in this area before determining the nature of support provided.
2. The MOOC on 'Leaving no one behind' will be a 'Digital Education Initiative on Auditing Implementation of SDGs'. We will develop it in 2020 (subject to availability of resources) after the audit model for examining implementation of SDGs has been finalised.

- We will develop the lessons learned and compendium of audit findings document as a digital publication called ‘**Are Nations Prepared for Implementation of Agenda 2030? SAI Insights & Recommendations**’. Besides audit conclusions and recommendations, the publication will also contain SAI stories, stakeholder views and experiences of the audit and reflections on future strategic considerations in auditing SDGs.

### Achievement of IDI Outputs and Outcomes:

Some of the key achievements of the programme so far So far, the main IDI outputs on the programme are:



### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

		2016	2017	2018
Professional Capacity Development: No. of SAI Staff Supported	Target	10	94	110 <sup>71</sup>
	Actual	0	269	382 <sup>72</sup>
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	N/A	32 <sup>73</sup>	55 <sup>74</sup>
	Actual	N/A	56	73
Female Participation Rate <sup>75</sup>	Target	44%	44%	40%
	Actual	N/A	52%	42%

As a part of advocacy and awareness raising in 2018 IDI spoke at the INTOSAI side event during HLPF 2018. The event involved a High-Level Roundtable Discussion on “Experiences of Supreme Audit Institutions in the implementation of the SDGs and their implications for the future” organized by the Permanent Mission of Austria and Canada to the UN. The IDI and UNDESA also organised a two-day meeting from 19 July to 20 July for SAI Leadership and Stakeholders at UN Headquarters, New York. Around 177 people from 64 countries participated, including Heads of SAIs, SAI management and experts, representatives from INTOSAI bodies and regions, IDI

<sup>71</sup> Target as per OP 2018 approved in November 2017

<sup>72</sup> This figure includes SAI teams that participated in the Spanish and French. It also includes 159 participants of the IDI-UN SAI Leadership and Stakeholder Meeting held in New York in July 2018

<sup>73</sup> Target as per OP 2017 approved in November 2016

<sup>74</sup> Target as per OP 2018 approved in November 2017

<sup>75</sup> IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes that involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

Board members, representatives from UN bodies, IPU, IBP, CAAF, civil society, government representatives and other stakeholders. The sessions included discussions on:

- Sharing experiences on auditing policy coherence and integration
- Auditing preparedness for advancing gender equality
- Advancing SDG implementation, follow-up and review in SIDS – Experiences across regions
- Starting audits of preparedness for SDG implementation – Opportunities and challenges
- SAIs’ engagement with the SDGs – Lessons learned
- Stakeholder expectations and perspectives on SAI contributions to the SDGs
- Strengthening SAI capacities for auditing SDGs
- SAI contribution to the global SDG review process in 2019 – Setting the roadmap.

To read more about the IDI-UNDESA Meetings, please use the following link

<https://publicadministration.un.org/en/News-and-Events/UN-Cooperation-with-SAIs>

IDI also participated in expert panels and discussions on SDGs at GAB seminar in Saudi Arabia and conducted sessions for GAB management and staff on auditing SDGs. We launched the Auditing SDGs programme in CREFIAF with a SAI Leadership and Stakeholder Meeting attended by SAI leadership from 18 SAIs and a number of stakeholders from UN, civil society and government representatives. Besides face to face meetings, IDI also spoke at a webinar ‘Holding governments to account for SDG implementation’ organized by Canadian Council International Cooperation. 80 participants joined the webinar. IDI also participated in a panel discussion on role of SAIs during a Partners for Review (P4R) meeting in 2018<sup>76</sup>. Since then IDI has built a good cooperation with P4R to provide more visibility for the work done by SAIs and advocate for their role in the VNR process.

The exposure draft of IDI GPG on performance audit of preparedness for implementation of SDGs, provides users a ‘how to’ guidance in auditing preparedness using a whole of government approach. Version 0 on IDI website saw more than 4500 downloads in four languages.



73 SAIs and 1 subnational audit office (Bogota) in English, Spanish and French speaking regions are currently participating in the cooperative performance audit of preparedness for implementation of SDGs. Most of the participating SAIs are conducting such audits for the first time. In many cases SAIs have urged national governments into action. Some SAIs have also started engaging with governments to participate in the VNR process for HLPFs. While SAIs in English speaking regions and CREFIAF are looking across agenda 2030 in auditing preparedness, SAIs in OLACEFS are focusing on preparedness for implementation of Goal 5: Achieve gender equality and empower all women and girls. SAIs participating in the programme are at different stages of audit. We have categorised them into three groups as shown in

the table below – those which have published their audit reports/issued audit reports as per legal requirements, those who have finalised their audit reports and those who are conducting the audit.

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<sup>76</sup> The result of 5<sup>th</sup> Partners for Review Network Meeting in Berlin at <http://www.partners-for-review.de/berlin/>

	Report Published/ Issued as per legal requirements (11)	Report finalized (47)	Audit in progress (16)
<b>Performance Audit of Preparedness for Implementation of SDGs</b>	Bhutan <sup>77</sup> Ghana <sup>78</sup> Malaysia <sup>79</sup> Indonesia <sup>80</sup> Jamaica <sup>81</sup> Poland <sup>82</sup> Slovakia <sup>83</sup> Uganda	Botswana Kenya Liberia Sierra Leone Tanzania Zambia Afghanistan Bangladesh Cambodia China India Lao PDR Maldives Mongolia Nepal Pakistan Philippines	Sri Lanka Saint Lucia Georgia Cook Islands Fiji FSM National FSM Pohnpei FSM Kosrae FSM Yap Kiribati Palau PNG Samoa Solomon Islands Tonga Tuvalu
<b>Performance Audit of Preparedness for Implementation of SDG 5</b>	Costa Rica <sup>84</sup> Peru Bogota <sup>85</sup>	Spain Argentina Bolivia Brazil Chile Colombia Cuba	Ecuador Guatemala Honduras Nicaragua Paraguay Uruguay Venezuela

### Integration of Gender Issues and Empowerment of Women and Girls

The IDI required SAIs to nominate gender balanced audit teams, which included at least one female participant. The programme provided support to 42% women in auditing preparedness for implementation of SDGs. While 16 SAIs in OLACEFS focused on preparedness for implementation of Goal 5: achieve gender equality and empower all women and girls, the audit model on preparedness asked questions on 'inclusiveness', including empowerment of women and girls. We included separate sessions on gender equality in the UN-IDI meeting and regional meetings organized by IDI.

### Key Lessons Learnt (Transferable to other Programmes)

<sup>77</sup> [http://www.bhutanaudit.gov.bt/?page\\_id=1287](http://www.bhutanaudit.gov.bt/?page_id=1287)

<sup>78</sup> <https://ghaudit.org/web/download/38/performance-audits/811/performance-audit-report-of-the-auditor-general-on-government-of-ghanas-preparedness-for-implementation-of-sustainable-development-goals.pdf>

<sup>79</sup> <https://www.audit.gov.my/index.php/en/>

<sup>80</sup> [http://www.bpk.go.id/assets/files/otherpub/2019/otherpub\\_2019\\_1549938379.pdf](http://www.bpk.go.id/assets/files/otherpub/2019/otherpub_2019_1549938379.pdf)

<sup>81</sup> <https://auditorgeneral.gov.jm/wp-content/uploads/2018/09/Performance-Audit-Report-of-Jamaica-Preparedness-for-Implementation-of-Sustainable-Development-Goals.pdf>

<sup>82</sup> <http://www.intosai.org/about-us/sdgs-sais-and-regions.html>

<sup>83</sup> <https://www.nku.gov.sk/documents/10272/1461139/Agenda+2030+audit+report+Slovakia>

<sup>84</sup> <https://cgrw01.cgr.go.cr/apex/f?p=164:7>

(DFOE-SOC-IF-00021-2018)

<sup>85</sup> [http://www.contraloriabogota.gov.co/sites/default/files/Contenido/Informes/Auditoria/Despacho%20Contralor%20Auxiliar/PAD\\_2018/JL-DC/D\\_ODS\\_CODIGO526.pdf](http://www.contraloriabogota.gov.co/sites/default/files/Contenido/Informes/Auditoria/Despacho%20Contralor%20Auxiliar/PAD_2018/JL-DC/D_ODS_CODIGO526.pdf)

1. Involving experts and resource persons with a solid understanding of Agenda 2030 worked well.
2. Reaching out to UN bodies, CSOs, development partners, government representatives and involving them in conversations with SAI leaders and staff brought in different perspectives into the programme. Stakeholder contributions enriched our thinking on auditing SDGs and provided excellent exposure to SAI leadership and staff.
3. Most SAIs faced challenges in applying a whole of government approach, examining inclusiveness and engaging stakeholders in the audit process. There is a need to provide detailed 'how to' guidance in each of these areas.
4. While reporting on their audits, SAIs requires support in both writing technically sound conclusions and in writing powerful key messages from the audit. Future guidance and review needs to provide inputs on both these areas. If feasible a writing skills workshop could be included in the programme.
5. SAIs can be encouraged to engage with national governments for carving out meaningful roles for themselves in the VNR process.

## Programme Results Framework & Indicators

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance on auditing preparedness for implementation of SDGs (version 1) available	2018 English 2019 Arabic, French, Spanish	% participating SAIs that conduct audit of preparedness as per IDI guidance	0 (2016)	60% (English, Spanish) (2018) 60% (Arabic, French) (2019)	% participating SAIs that issue audit reports on audit of preparedness for implementation of SDGs within the established legal timeframe	0 (2016)	50 % (2019)
<i>Source: IDI Programme Monitoring System</i>	2018 Version 0 available in English, Arabic, French and Spanish.	<i>Source: IDI Programme Monitoring System</i>		100% (2018)	<i>Source: IDI Programme Monitoring System</i>		
Blended learning courseware developed as per IDI methodology	2017 English & Spanish	No. of SAIs that report use of IDI Guidance on auditing preparedness	0 (2016)	70 SAIs (2019)	% audits subjected to QA that largely follow applicable ISSAI requirements	0 (2016)	35 % (2019)
<i>Source: IDI Programme Monitoring System and eLearning platform</i>	2017 Blended learning courseware in English and Spanish	<i>Source: Programme 360 degrees</i>			<i>Source: Quality assurance review reports</i>		
Workshop on auditing SDGs developed as per IDI methodology (French, Arabic)	2018						
	2018 Workshop in French						
No of SAI teams trained in auditing preparedness for implementation of SDGs	55 SAI teams (2017) 7 SAI teams in ARABOSAI (2018) & SAIs teams in CREFIAF (2018)				% participating SAIs reporting conducting audits of SDGs on a regular basis	0 (2016)	35% (2021)
<i>Source: IDI Programme Monitoring System</i>	73 SAI teams in English, Spanish and French till date				<i>Source: Programme 360 degrees</i>		

No. of SAIs provided support for auditing preparedness	16 SAI teams in CREFIAF (2018)						
	55 SAI teams (2017)						
	70 SAI teams (2018)						
<i>Source: IDI Programme Monitoring System</i>							
% issues audits quality assured through a QA mechanism	15 SAI teams (2019)						
	73 SAI teams and one subnational audit office (2018)						
<i>Source: IDI Programme Monitoring System</i>							
No of SAI leaders, SAI staff and key stakeholders reached through advocacy and outreach measures	50 (2018)						
	50 (2019)						
<i>Source: IDI Programme Monitoring System</i>							
	177 (2018)						

**Assumptions SAIs**

- Participating SAIs have the mandate and resources to audit SDGs
- SAIs leadership will keep programme commitments

**Assumptions IDI**

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

**Assumptions other stakeholders**

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

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

## Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>1. Added value</b> SAIs do not complete audits	High	Low	Treat	SAI commitment, programme based on SAI needs, comprehensive support for conducting audits, advocacy on the role of SAIs in auditing SDGs <i>(Strong control)</i>	DDG, Manager	Low (↔)	
<b>2. Sustainability</b> SAI audits do not produce high quality audits, do not have any impact and SAIs do not continue to engage with SDGs	High	High	Tolerate and Treat	Multi stakeholder engagement at national and international level, advocacy and awareness raising with key stakeholders, strategic management framework includes SDGs, longer term IDI support for auditing SDGs <i>(Partial control)</i>	DDG, Manager	High (↑)	Risk upgraded from moderate to high in view of current capacity and environment of SAIs.
<b>3. Quality of deliverables</b> Quality of IDI products	High	Low	Treat	QA protocol for GPGs, international team of experts and resource persons, partnerships with UN and other stakeholders <i>(Strong Control)</i>	Manager	Low	Risk modified
<b>4. Availability of required resources</b> IDI may not be able to find sufficient number of resource persons with required competencies	High	Low	Treat	Partnership with UNDESA and regions, involvement of resource persons from other key stakeholders, mentor training, use PA ISSAI facilitators <i>(Strong Control)</i>	Manager	Low (↓)	Risk reduced as we were able to form strong partnerships, get in kind contributions and train mentors to get in the required competence.
<b>5. Funding</b> IDI cannot secure adequate funding for required to support the programme.	High	Moderate	Tolerate and Treat	Reduce programme costs, try to get specific funding for the programme, seek partial funding from participating SAIs <i>(Partly controlled)</i>	DG, DDG	Moderate	Risk added in light of experiences in 2018.
<b>6. Participation in community of practice</b>	Moderate	High	Transfer and Treat	The CoP will be maintained on the revamped INTOSAI community portal, managed by KSC.	Manager	Low (↓)	Risk reduced as we have transitioned from CoP to

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
The CoP set up under the KSC-IDI portal is not active				IDI will operate work areas which are opened and closed based on interest and needs. These work areas are managed by IDI managers responsible for the initiative.  (Strong control)			targeted work areas, where we see active participation.

## ENHANCING eLEARNING CAPACITY

### Programme Summary

<b>Performance Summary</b>	<b>IDI Learning Management System (LMS)</b>			
	<ul style="list-style-type: none"> <li>Updated IDI LMS with new features</li> <li>2640 registered users</li> <li>251 new users in 2018</li> <li>LMS support for ASOSAI, CAROSAI and EUROSAI</li> </ul>	<ul style="list-style-type: none"> <li>103 LMS Administrators in all INTOSAI regions and IDI by 2018</li> <li>30 LMS administrators in 2018</li> </ul>	<ul style="list-style-type: none"> <li>104 IDI certified eLearning specialists and IDI</li> <li>32 IDI certified blended learning specialists</li> </ul>	<ul style="list-style-type: none"> <li>Portfolio of 7 eLearning courses in English and Spanish on IDI LMS</li> <li>On boarding course for new IDI employees</li> </ul>

### Programme Objective

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

### Programme Rationale



The IDI has been exploring and using eLearning and blended learning solutions since 2005. The use of eLearning brings opportunities to reduce costs, reach out to more participants, especially groups like women who may be left behind, and a standardized delivery to all participants. Besides being cost effective and inclusive, eLearning is environmentally friendly, reducing carbon footprints. Prior to 2014 IDI did not have its own learning management system and spent substantial monetary resources to pay service providers for using their eLearning platforms and administering eLearning courses. The IDI also did not have its own eLearning methodology and found that the eLearning methodology used by other providers did not meet the requirements of IDI's "Systematic Approach to Training". As IDI wanted to move to blended learning solutions in a substantial way and reduce costs for eLearning components of the programme, IDI decided to build its own eLearning platform and develop its own eLearning methodology and portfolio of

eLearning programmes. As IDI works with INTOSAI regions and regional resource persons in all its capacity development efforts, it was necessary to create pools of resource persons who could work with IDI eLearning platform and eLearning methodology. IDI Board had asked us to move from participation-based certification towards competency-based certification. IDI decided to pilot this new approach in the eLearning specialists' certification programme and blended learning specialists programme. Since IDI also supports INTOSAI regions, we sought to help them in creating their eLearning platforms. IDI also saw that SAIs could benefit substantially from in-house eLearning solutions and offered such support to SAIs as well. Most INTOSAI regions and 98 SAIs prioritized this programme, when consulted.

### Programme Profile

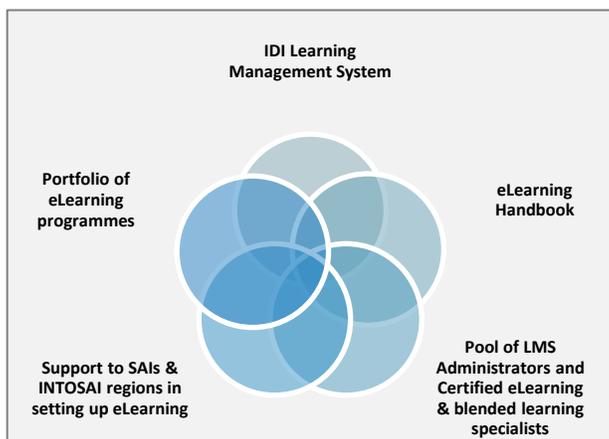
<b>Full Name</b>	<b>Enhancing eLearning Capacity</b>
<b>Duration</b>	2014 to 2019
<b>Link to SAI &amp; IDI Outcomes</b>	Linked to both IDI capacity and IDI outcomes 1,2 and 3. The programme is delivered as per the IDI service delivery model and involves the development of eLearning handbook as a global public good. In contributing to IDI outcome 3, the programme supports stronger regions by creating regional pools of eLearning and blended learning specialists, LMS administrators and supporting regions in setting up eLearning platforms.

<b>Participating SAs</b>	Till date 80 SAs have participated in this programme. The table below indicates SAs which have participated in programme components i.e. LMS Administrator Programme, Certification Programme for eLearning Specialist, Certification Programme for Blended Learning Specialists, SAI level support. Participating SAs during 2018 are displayed in bold in the table below.							
	AFROSAI-E	ASOSAI	CAROSAI	EUROSAI	OLACEFS	PASAI	ARABOSAI	CREFIAF
<b>LMS Administrators Programme</b>	Kenya Tanzania Zambia Zimbabwe <b>Seychelles</b> <b>Liberia</b>	Afghanistan Bangladesh Bhutan Cambodia China Indonesia Malaysia Myanmar Nepal Pakistan Philippines Sri Lanka Thailand UAE	Belize Montserrat Suriname St. Vincent and the Grenadines St. Kitts	Albania Greece Hungary Portugal Turkey	Argentina Brazil Chile Colombia Costa Rica Guatemala Honduras Nicaragua Panama Paraguay Peru Uruguay Venezuela	Papua New Guinea, Federated States of Micronesia, Solomon Islands, Vanuatu Samoa Tonga	<b>Algeria</b> <b>Bahrain</b> <b>Jordan</b> <b>Kuwait</b> <b>Morocco</b> <b>Oman</b> <b>Palestine</b> <b>Qatar</b> <b>Tunisia</b>	<b>Burundi</b> <b>Cameroon</b> <b>D.R. Congo,</b> <b>Côte d'Ivoire,</b> <b>Sudan,</b> <b>Madagascar</b> <b>Niger</b>
<b>Certification Programme for eLearning Specialists</b>	<b>Kenya</b> <b>Liberia</b> <b>Seychelles</b> <b>Rwanda</b> <b>Tanzania</b>	Bangladesh Bhutan Brunei Cambodia China India Indonesia Kyrgyz Rep Lao PR Malaysia Maldives Myanmar Nepal Pakistan Philippines Tajikistan Thailand UAE	<b>Curacao</b> <b>Jamaica</b> <b>Dominica</b>	<b>Hungary</b> <b>Estonia</b> <b>Greece</b> <b>Azerbaijan</b>	Argentina Brazil Chile Colombia Costa Rica Ecuador Guatemala Honduras Nicaragua Panama Paraguay Uruguay Venezuela	<b>Samoa</b> <b>Solomon Island</b> <b>PASAI Secretariat</b> <b>Micronesia</b> <b>Fiji</b> <b>Vanatu</b> <b>Guam</b>	<b>Jordan</b> <b>Sudan</b> <b>Oman</b> <b>Tunisia</b> <b>Kuwait</b> <b>Morocco</b>	<b>Cameroon</b> <b>Madagascar</b>
<b>Certification Programme for Blended Learning Specialists</b>		Bangladesh Bhutan China India Indonesia Malaysia Maldives Nepal Pakistan Philippines Thailand						
<b>SAI Level Support</b>		India			Argentina			
<b>Other participating organizations</b>	ASOSAI and CAROSAI have been supported in setting up learning management systems. EUROSAI is using IDI's Learning Management System.							
<b>Participants</b>	Head of SAI/top management in regional workshops, SAI managers and staff, staff from INTOSAI regional bodies and IDI staff.							
<b>Cooperation Partners</b>	INTOSAI regions and SAs.							

<b>In-kind contribution</b>	<b>Resource persons:</b> SAI of Philippines, Pakistan, Thailand, Indonesia, UAE, Bangladesh, Nepal, Colombia, Ecuador, Panama, Costa Rica, Estonia, Brazil, India, Namibia, Anguilla, Malaysia, Dominican Republic, Samoa, Bhutan, China <b>ASOSAI Capacity Development Administrator</b> from SAI Japan and PASAI Secretariat. <b>Hosting of events:</b> SAIs of India, Myanmar, Thailand, Brazil, and Colombia.
<b>Funding Sources Applied in 2018</b>	Core funds: Office of the Auditor General Norway, Swedish International Development Association

### Programme Implementation Strategy

The programme implementation strategy involves building IDI, regional and SAI capacity in terms of having in-house learning management systems, eLearning methodology and pool of resource persons to manage both technology and methodology as well as a portfolio of eLearning programmes.

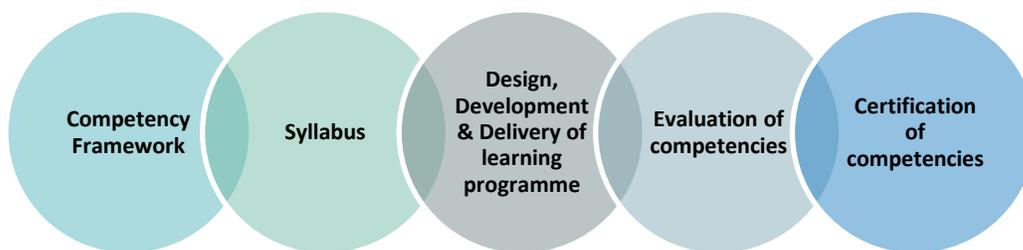


**IDI Learning Management System (LMS)** - In 2015 IDI launched its own eLearning portal and learning management system for development and delivery of eLearning courses, communities of practice and other services like online tests, surveys polls, meetings etc. During 2018-2019 we planned to maintain and update the LMS and upgrade it with new plugins and features e.g. collaboration tools like wiki etc.

**eLearning Handbook** – IDI planned to publish version 1 of the eLearning handbook in 2018. We planned to publish the handbook in two separate parts, one on methodology, and one on technology. Both parts of the handbook were to be translated to Arabic, Spanish and French by 2019.

#### LMS Administrators, Certified eLearning and Blended Learning Specialists

- IDI has created pools of LMS administrators in ASOSAI, other English-speaking regions and OLACEFS. In 2018 the IDI will train a pool, in English for ARABOSAI and CREFIAF, and in 2019 that pool will train other pools in Arabic and French. We plan to offer the eLearning specialists programme will also be offered in Arabic and French in 2019. We will invite interested SAIs from these regions to join the eLearning specialists programme for English speaking regions (other than ASOSAI which is already covered) in 2018.



*Independent review of the certification process and results*

**Support to regions and SAIs in eLearning Development and Delivery** – IDI will endeavor to support SAIs and regions in developing their own LMS depending on readiness and commitment. In 2018-2019 IDI plans to support PASAI and ARABOSAI regions in their efforts to set up eLearning at the regional level. The IDI will respond to requests from SAIs on a case to case basis.

**Portfolio of eLearning Programmes** – As almost all IDI programmes move towards a blended solution, the IDI will build a portfolio of eLearning programmes and support solutions in all four IDI languages. The IDI will also explore MOOCs as a part of its blended learning solutions.

### Programme Progress as at end of 2018

As the implementation strategy consists of parallel, yet connected elements, three separate tables have been included to give a picture of the progress as at the end of 2018.

*Progress Against the Programme Implementation Strategy*

<b>Setting up a Learning Management System</b>	
IDI eLearning Management System (LMS)	2. Support region and SAI in setting up LMS
✓ 2015 set up ✓ 2016 maintenance ✓ 2017 maintenance ✓ 2018 updated and maintenance Expected (2019) update and maintenance	✓ 2017 ASOSAI, CAROSAI, and EUROSAI <sup>86</sup> ✓ 2015 SAI India ✓ 2017 SAI Argentina ✓ 2018 ASOSAI and EUROSAI Expected (2019) CREFIAF, ARABOSAI
	Cancelled (2018) PASAI <sup>87</sup>

Key: ✓ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

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

<b>Certification Programmes for eLearning and blended learning specialists</b>					
Region(s) & Group(s)	1. Competency Framework for eLearning Specialists/blended learning specialists	2. Syllabus Design and Development of learning programme	3. Delivery of learning programme	4. Evaluation of competencies and independent review	5. Certification of eLearning / blended learning specialists
AFROSAI-E	✓ 2016	✓ 2018	✓ 2018	Postponed (2019)	Postponed (2019)
ARABOSA <sup>88</sup>	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2020)
ASOSAI	✓ 2016	✓ 2016-2017	✓ 2017	✓ 2017	✓ 2017 eLearning specialists ✓ 2018 blended learning specialists
CAROSAI	✓ 2016	✓ 2018	✓ 2018	Postponed (2019)	Postponed (2019)

<sup>86</sup> EUROSAI use the IDI eLearning platform on a needs basis. They did not see the need for their own LMS. Some participants from EUROSAI have been trained in supporting EUROSAI interactions on the IDI LMS.

<sup>87</sup> PASAI sought support to set up their own LMS in 2018. However, PASAI Secretariat subsequently confirmed that they did not have capacity to run and maintain a LMS.

<sup>88</sup> A few seats have also been allotted to ARABOSAI and CREFIAF in the certification programme for eLearning specialists for English speaking regions. This is to help the regions create the capacity to conduct the programme in Arabic and French in 2019.

Certification Programmes for eLearning and blended learning specialists					
Region(s) & Group(s)	1. Competency Framework for eLearning Specialists/blended learning specialists	2. Syllabus Design and Development of learning programme	3. Delivery of learning programme	4. Evaluation of competencies and independent review	5. Certification of eLearning / blended learning specialists
CREFI AF	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2019)	Expected (2020)
EUROSAI	✓ 2016	✓ 2018	✓ 2018	Postponed (2019)	Postponed (2019)
OLACEFS	✓ 2017	✓ 2017	✓ 2017	✓ 2017	✓ 2018 <sup>89</sup>
PASAI	✓ 2016	✓ 2018	✓ 2018	Postponed (2019)	Postponed (2019)

**Overall Assessment of Progress:** We have succeeded in maintaining and upgrading the LMS and developing pools of LMS Administrators. We redesigned and delivered the eLearning certification programme for other English-speaking regions, ARABOSAI and CREFI AF in 2018. We completed the evaluation and independent review of evaluation for this programme in January 2019. We made substantial changes to the certification programme. Lessons learned show us the need for further strengthening of the quality processes for both education and evaluation. We changed our thinking on the eLearning handbook and postponed its exposure and finalisation to 2019. We are progressing well in terms of building a portfolio of eLearning courses. As planned we explored the concept of MOOCs. In light of our exploration we decided to settle for broader digital education initiatives. We postponed the development of MOOCs. In case of SDGs we wanted to work on the audit model for auditing implementation of SDGs first. In case of ISSAI implementation, we decided to consolidate our efforts in the digital education initiative for PESA.

**SAI Participation in Light of Commitment Statements:** The IDI requires SAIs to nominate candidates as per nomination criteria and provide them sufficient time and resources to participate in the eLearning specialists and LMS administrators programme. IDI found that some SAIs are unable to nominate candidates that meet the criteria. Most SAIs do not provide the necessary time and resources to the participants to complete their activities, despite commitments to the IDI. While participating SAIs conducted in-house invigilation for the eLearning specialists' certification exams, we have not received invigilation reports from some of the SAIs.

**Updates to Programme Plan:** As compared to the operational plan, the programme underwent the following changes in 2019:

We had planned to develop the eLearning Handbook in two parts – methodology and technology. We decided that the technology part of the handbook was more suitable as courseware instead of a GPG format. As such we decided to process only the eLearning methodology part as eLearning handbook. Our explorations into different forms of eLearning e.g. MOOCs, digital education etc, also lead us to believe that the systematic approach to eLearning could be followed through non mentor led initiatives as well. Therefore, we have decided tweak the focus of the handbook and process it as 'eLearning specialist's handbook'. We will expose and finalise it in 2019.

Due to budget constraints, we had to move the evaluation and independent review workshop for eLearning certification programme from end of 2018 to beginning 2019. We have completed this work in January 2019.

We had planned to support PASAI in developing its own LMS in 2018. However, the region reported that they did not have resources to run their own LMS and we cancelled the support.

#### Achievement of IDI Outputs and Outcomes:

##### IDI Professional, Organisational and Institutional Capacity Development: The Numbers

<sup>89</sup> The certification process of eLearning specialists in OLACEFS was completed in January 2018.

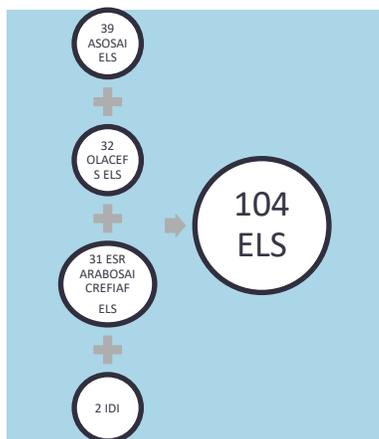
		2015	2016	2017	2018
Professional Capacity Development: Certified eLearning specialists LMS Administrators	Target	0	105	130	25 15
	Actual	51	28	204	31 30
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	1 SAI	1 region and 2 SAI	Based on demand	1 SAI 2 Regions
	Actual	1 SAI	1 region	3 regions <sup>90</sup> and 1 SAI	3 regions <sup>91</sup>
Female Participation Rate <sup>92</sup>	Target	44%	44%	44%	40%
	Actual	32%	32%	51%	48%



IDI LMS is now available in 4 languages (English, Spanish, French, and Arabic) <http://lms.idielearning.org/>. IDI LMS, built on open sourced Moodle platform, currently has 2640 registered users, with 251 new users enrolled in 2018. We updated it to the most recent version in 2018, offering new features for eLearning courses. Besides eLearning courses, we also use the LMS to provide online support and interaction through ‘working areas’. We currently have a portfolio of seven eLearning courses in English and Spanish on the LMS. All these are mentor led courses, which are a part of larger blended learning initiatives. We have trained a number of SAI audit teams in areas like auditing preparedness for implementation of SDGs, auditing robustness of national frameworks for fighting corruption, auditing procurement, and auditing disaster management. Most of the trained teams have gone on to conduct ISSAI based audits, which are reported on through other programme reports. We have also used the LMS for training LMS administrators and eLearning specialists. We have also introduced an onboarding course for new employees on the IDI LMS.

We helped ASOSAI and CAROSAI in developing their own LMS. We continue to support the maintenance of these LMS’s and provide advice as these regions ran their own blended learning initiatives on IT Audit (ASOSAI) and Audit of Procurement (CAROSAI). We have supported EUROSAI by training their staff, hosting meetings and running eLearning courses e.g. Performance Audit course on our LMS.

Our Certification Programme for eLearning specialists is a competency



based certification, which follows a T shaped competency framework of personal attributes and functional



competencies needed to become an IDI certified eLearning specialists. In 2018, we modified the education programme and assessment framework based on lessons learned in the previous deliveries. Besides modifications in the courseware, we added a one-month pre-course and two weeks support in the education programme. We also moved to using evidence portfolio for assessment of personal attributes. We delivered this modified model for 49 participants from 25 SAIs in English speaking regions (excluding ASOSAI), ARABOSAI and CREFIAF. Of these 35 participants qualified to take the assessment. Following an evaluation meeting and independent review, 31 participants qualified for certification based on the evaluation of personal attributes

<sup>90</sup> ASOSAI and CAROSAI supported by setting up LMS. EUROSAI supported by providing IDI platform for courses.

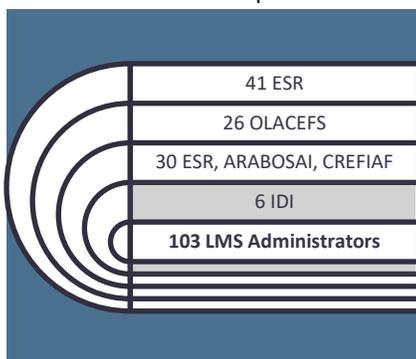
<sup>91</sup> ASOSAI, CAROSAI LMS maintained. EUROSAI supported in hosting courses and meetings on IDI platform

<sup>92</sup> IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing countries SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

and functional competencies in January 2019. One of the highlights of this round is that 10 eLearning specialists who qualified in the first round in ASOSAI, acted as mentors to redesign, deliver and conduct assessments in this round. We are currently investigating integrity lapses that we came across in four cases during the 2018 assessments.

Besides eLearning specialists, we completed the certification of 32 blended learning specialists in ASOSAI in February 2018.

IDI has also created a pool of 103 LMS Administrators since 2016. This course is an eight-week online course delivered by IDI staff and regional resource persons.



Since 2015 the IDI has also supported ASOSAI, CAROSAI, and EUROSAI in setting up eLearning. While ASOSAI and CAROSAI have been supported in setting up their own LMS, EUROSAI uses the IDI LMS for specific activities. As a part of its support, the IDI trained 13 persons in CAROSAI and EUROSAI and 14 staff members from SAI Argentina. SAI Argentina successfully launched their LMS in 2017. Based on IDI support SAI Argentina developed and delivery one regional eLearning course about the Knowledge Sharing System in OLACEFS. In 2018 IDI continued the eLearning Support for ASOSAI and EUROSAI regions. With the new pool of LMS administrators and eLearning specialists trained, ASOSAI delivered an eLearning Course on IT Audit in 2018. CAROSAI provided online support for audit of procurement through their platform.

Since 2015 the IDI has steadily built a portfolio of eLearning courses on its LMS. The following eLearning courses were delivered as a part of larger blended learning support. We have also used our LMS for internal purposes. In 2018 we launched a self-running onboarding course for new recruits at IDI.



	Name of the eLearning course	Language	Year
1.	IDI-ASOSAI Audit of Disaster Management	English	2015
2.	IDI- PASAI Compliance Audit of Procurements	English	2015
3.	Audit of Institutional Frameworks for Fighting Corruption (Part 1 and 2)	English	2017
4.	Performance Audit of Preparedness for Implementation of SDGs	English, Spanish	2017
5.	LMS Administrators Course	English, Spanish	2016, 2017
6.	Course for eLearning Specialists	English, Spanish	2017
7.	eLearning course on ISSAI 30 Implementation	English	2018

### Integration of Gender Issues and Empowerment of Women and Girls

By its very nature, eLearning initiatives enable greater participation of both women participants and women resource persons. It is especially suitable for women if they cannot travel for cultural reasons or have caring responsibilities. The IDI has received feedback from participants that eLearning has led to increased access to learning and capacity development for female participants who may be unable to travel for long periods of time for various reasons.

In order to ensure equal opportunity and representation of women, we required SAIs to nominate equal number of male and female candidates for the LMS administrators programme and the certification programme for eLearning specialists. We have also ensured gender balance and empowerment of women by selecting them for key roles of mentors, evaluators and independent reviewers. Gender balance is considered when selecting resource persons (mentors and evaluators). Certification of women as eLearning and blended learning specialists, will provide them future opportunities for growth and development in their own SAIs, at the regional level and as IDI resource persons. The branding, visuals and illustrations on our eLearning platform and courses are gender sensitive and do not promote gender stereotypes.

### **Key Lessons Learnt (Transferable to other Programmes)**

1. Our research on MOOC showed that they may be more suitable for awareness raising objectives rather than robust capacity development. Based on this learning we have decided to move to more flexible digital education solutions blended with other forms of support.
2. While pre-course and practicum were good additions to the eLearning specialists' education programme, we need to streamline and shorten the pre-course and strengthen support provided during practicum.
3. We need 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.

**Programme Results Framework & Indicators**

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
IDI e-Learning platform available in all four languages	2015 (English) 2016 (Spanish, Arabic, and French)	% supported SAIs & INTOSAI regions that use IDI eLearning handbook	0 (2015)	50% (2022)	% participating SAIs reporting use of eLearning or blended learning solutions	0 (2015)	30% (2022)
<i>Source: IDI eLearning platform</i>	Achieved 2015 (English) 2016 (Spanish, Arabic, and French)	<i>Source: INTOSAI Global Survey</i>			<i>Source: INTOSAI Global Survey</i>		
eLearning Handbook published as per QA protocol English Arabic, French, Spanish version	2018 (English) 2019 (Spanish, French, and Arabic)	No. of IDI certified eLearning specialists	0 (2016)	2017 40 (ASOSAI) 40 (Spanish) 2018 25 (other ESR) 2019 20 (French) 20 (Arabic)	% participating INTOSAI regions reporting the use of eLearning or blended learning solutions	0 (2015)	50% (2022)
<i>Source: IDI Programme Monitoring System &amp; IDI website</i>	Will be 'eLearning specialists handbook' in 2019	<i>Source: IDI Programme Monitoring System</i>		Achieved 2017 39 (ASOSAI) 32 (Spanish) 2018 33 (other ESR)	<i>Source: INTOSAI Global Survey</i>		
eLearning certification Programme available English, Spanish, French, and Arabic	English and Spanish 2017, French and Arabic 2019	% certified specialists used in SAI, regional and international programmes	0 (2015)	50% (2022)			
<i>Source: IDI Programme Monitoring System</i>	2017 English and Spanish	<i>Source: Programme 360 Degrees</i>					

Trained pool of Learning Management System (LMS) Administrators	2018 Translation in Arabic and French						
	2016 40 English	% IDI programmes using a blended learning approach	(2015)	90% (2022)			
	2017 25 English						
	2018 25 Spanish						
2019 15 English (ARABOSAI & CREFIAF)							
<i>Source: IDI Programme Monitoring System</i>	2016 20 English	<i>Source: IDI Programme Monitoring System</i>					
	2017 21 English						
% requests for support met from INTOSAI regions	75%						
	100%						
<i>Source: IDI Programme Monitoring System</i>	90%						
	NA						

**Assumptions SAIs and regions**

- SAIs and regions are interested in eLearning solutions
- SAIs and regions have infrastructure and resources available for regular use

**Assumptions IDI**

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

## Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>1. Added value</b> EEC programme does not meet the needs of the regions and SAIs	High	Low	Treat	IDI ascertains regional need and readiness before offering the programme in the region. Support delivered using resource resources and in cooperation with the region. IDI, ASOSAI, and CAROSAI have started using the new pools created and use the LMS.  IDI exploring MOOCs for greater outreach and universal access.  <i>(Strong control)</i>	DDG, Manager	Low (↔)	
<b>2. Sustainability</b> Move from face to face to eLearning and blended solutions do not sustain in regions and SAIs.	High	Moderate	Tolerate and Treat	Provide support for methodology, technology and management aspects of eLearning. Involve regions in IDI's blended support initiatives. Interact with regional leadership to advocate the benefits of a blended approach.  <i>(Partly controlled)</i>	DDG, Manager	Moderate (↑)	Risk upgraded as regions may not have the capacity and resources to run LMS on their own. Some of the environments are also not ready in terms of stable internet access
<b>3. Quality of deliverables</b> Quality of education programme and assessments	High	Moderate	Treat	Use of IDI methodology, use of certified IDI eLearning specialists and LMS administrators. Quality framework for education programme and assessments. Independent review of assessments.  <i>(Partly controlled)</i>	Manager	Moderate (↔)	While we put in place quality framework for education and assessments. We detected integrity breaches by some participants. This will require further strengthening of integrity risk measures
<b>4. Availability of required resources</b>  Availability of mentors with experience and expertise  eLearning Platform goes offline and fails to run courses	High	Low	Treat	Use eLearning specialists and LMS administrators from the pools created.  Maintenance contract, support for eLearning Portal and Learning Management System. Updated software. Backup support.	Manager	Low (↓)	Risk downgraded as we have a pool of resource persons after the first round of the programme.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment <i>(Poor control / Partly controlled / Strong control)</i>	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
				<i>(Strong Control)</i>			
<b>5.Funding</b> IDI cannot secure adequate funding for required to support EEC.	High	Moderate	Tolerate and Treat	Include programme costs in initiatives supported by eLearning, ask SAIs to bear own costs for assessments.  <i>(Partly controlled)</i>	DG, DDG	Moderate	Risk added in light of experiences in 2018.

### Programme Summary

Bilateral support is an option for the most challenged SAIs. It is guided by IDI's bilateral policy. Key characteristics of bilateral support are customized advice, involvement of a majority of SAI staff, in-country activities, a dedicated and multiyear peer-team and flexibility.

In 2018 Bilateral Support has had some major achievements through scaled-up support to SAI Somalia and establishment of the new Accelerated Peer-Support Partnership programme (PAP-APP). One challenge in 2018 has been slow progress of achieving the planned outputs in the partnership with SAI South Sudan. At the same time, it must be taken into account that the main objective of the support to SAI South Sudan is to maintain the capacity (lifeline support). This objective is mainly achieved given the relatively low turnover in the SAI and strengthened management capacities.

### Programme Objective

To ensure that the most challenged SAIs are assisted and are improving their performance.

### Programme Rationale



While a large majority of SAIs in developing countries successfully participate in regional and global IDI initiatives, several SAIs require more extensive support to sustainably develop their capacity and performance. The target SAIs of IDI's bilateral support are characterised by weak internal capacity and limited support. Many of these SAIs are in challenging contexts or in fragile states.

For IDI to consider new bilateral partnerships, the SAI or a development partner need to request for the support. Requests will then be assessed using the following conditions as set in the IDI bilateral policy:

1. The SAI faces major challenges, and there is a need for bilateral support in areas where IDI has competencies and comparative advantages
2. The SAI does not receive extensive support and there are no other INTOSAI community providers (SAIs or regional organisations) able to deliver the support needed
3. IDI has the capacity to provide support and proper working arrangements can be established
4. The SAI demonstrates a willingness and continued commitment to strengthen its performance and operate according to the principles of transparency and accountability

For SAIs that meet these conditions, the IDI may take different roles as a partner. What role IDI would take depends on the needs of the SAI, the country context and to what extent other providers are available.

### Programme Profile

Full Name	IDI Bilateral Support
<b>Duration</b>	2015-
<b>Link to SAI &amp; IDI Outcomes</b>	The current bilateral agreements with SAI South Sudan and Somalia are aiming at SAI outcomes in the areas of independent, well-governed and professional SAIs. The PAP-APP agreements aim at well-governed SAIs for the period 2018-2020 but is meant to lay the foundation for long-term strengthening of other SAI capacities in the areas of independence, stakeholder engagement and audit processes and outputs. The IDI outcome indicators related to effective capacity development programmes, and especially IO2, are relevant. The outcomes related to IO1 are only partly relevant as they mainly cover global and regional programmes.

Full Name	IDI Bilateral Support	
<b>Participating SAIs</b>	The following 11 SAIs have signed Cooperation agreements and are participating in this programme. SAIs marked with a * are part of the PAP-APP programme within bilateral support.	
	AFROSAI-E (6)	CREFIAF (5)
	South Sudan (2017-2020) Somalia (2018-2020) *Eritrea (2018-2020) *The Gambia (2018-2020) *Zimbabwe (2018-2020) *Sierra Leone (2019-2020) <sup>93</sup>	*DRC (2018-2020) *Guinea Conakry (2018-2020) *Madagascar (2018-2020) *Niger (2018-2020) *Togo (2018-2020)
<b>Other participating organisations</b>	Interested development partners in each country are regularly consulted through project support groups, led by the SAIs. The meetings between the SAI and development partners were initiated by the INTOSAI-Donor Cooperation as a part of the Global Call for Proposals Tier 2.	
<b>Participants</b>	All levels of the SAI, including Head of SAI, top management, middle management (functional heads), audit teams and SAI staff (audit and non-audit).	
<b>Strategic Partnerships</b>	AFROSAI-E and CREFIAF are partners in all the agreements with SAIs in their region. Development partners in connection to all recipient SAIs	
<b>In-kind contribution</b>	<b>Hosting support:</b> SAI Kenya and Cameroon. AFROSAI-E and CREFIAF. <b>Resource Persons:</b> SAIs of Botswana, Ethiopia, Gabon, Ghana, Kenya, Namibia, Norway, Senegal, Sweden and Uganda.	
<b>Funding Sources Applied in 2018</b>	Earmarked Funds: Ministry of Foreign Affairs Norway (for Somalia and South Sudan), Austrian Development Agency and Ministry of Foreign Affairs Iceland (for the PAP-APP programme) Core funds: Office of the Auditor General Norway, Swedish International Development Association	

## Implementation Strategy

Bilateral support covers a portfolio of agreements with selected country SAIs. This portfolio and phases of projects with each SAI will vary over time. [The IDI bilateral policy](#) forms the general implementation strategy for the bilateral programme, including how support should be planned and implemented with individual SAIs. The policy specifies the conditions for bilateral support from IDI and lists three main roles IDI can consider when supporting SAIs bilaterally:

- 1. Broker role – short term:** IDI supports SAIs in managing their capacity development and prepares the way for additional support. This is most relevant for SAIs which lacks clear strategic priorities and need to establish these before substantial capacity development support can be delivered.
- 2. Capacity maintenance and lifeline support – short and medium term:** For SAIs in countries that are particularly unstable, any support must have limited ambitions, such as maintaining the basic competency and skills of the SAI and its staff. In such circumstances the role of IDI would be to play an intermediate role and then ensure more long-term support is provided when the situation stabilizes.
- 3. Specialized capacity provider – short and medium term:** Here the IDI would support the implementation of specific strategic priorities of the SAI where IDI has competence and comparative advantages.

The IDI bilateral policy also lists six principles that should guide IDI in providing the support:

- Partner-driven process towards ISSAI compliance
- Holistic and change oriented approach using the SAI Strategic Management Framework
- Peer-to-peer support by experienced resource persons
- Presence and continuity
- Partnerships and active coordination with INTOSAI regions and development partners

<sup>93</sup> Planning phase in 2018. Expected agreement finalized in February 2019.

- Flexibility and continuous learning
- Management of risks

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

### Bilateral Support Overall Progress as at end of 2018

The table below shows the progress in 2018 as compared to the plans set in the Operational Plan. More details about the progress for each of the partnerships are shown in separate chapters. In these sub-chapters the progress against the new developed plans for both Somalia and PAP-APP during 2018 is shown.

Objective set in OP 2018	Progress 2018
1. Bilateral support to <b>SAI South Sudan</b> is well managed and reaching the intended outputs	<i>Some progress.</i> A few outputs met.
2. Bilateral support to <b>SAI Somalia</b> is well managed and reaching the intended outputs	<i>Considerable progress.</i> Most outputs met.
3. Support to SAIs being a part of <b>the Global Call for Proposals Tier-2 initiative</b> established	<i>Considerable progress.</i> PAP-APP programme established and support to 8 of 9 SAIs started.
4. Bilateral Support <b>Operational guidelines and templates</b> established	<i>Considerable progress.</i> Continuous improvement of structure of bilateral plans, agreements and standard documents. Draft SAI Status and Needs assessment guideline developed, as a customized needs assessment for the PAP-APP SAIs. Developed based on SAI Somalia experiences.
5. <b>Systematize and share experiences of working with SAIs in fragile contexts</b>	<i>Some progress.</i> Good stories shared through CBC.

### Overall Assessment of Progress

In 2018 Bilateral Support has had some major achievements through scaled-up support to SAI Somalia and establishment of the new PAP-APP programme. The major challenge in 2018 has been slow progress in the partnership with SAI South Sudan as compared to the plans. At the same time, the main objective of the support to SAI South Sudan is to maintain the capacity (lifeline support), which is mainly achieved given the relatively low turnover.

In the partnership with SAI Somalia, a good peer-based dynamic has materialized. Regular on-the job training has led to improved audit quality. Through both drafting and stakeholder engagement support, the new Federal Audit Bill was developed and submitted to Parliament in August 2018. This was achieved in cooperation with various Development Partners, including the World Bank who provided a short-term consultant to Mogadishu. The SAI has also through peer support been able to strengthen management skills, improve internal planning and monitoring systems, make a SAI Performance report and develop their HR-management system with new job profiles. A long-term cooperation has been established with the Federal Member States audit offices, amongst others for harmonized audit bills and audit manuals.

In the partnership with SAI South Sudan, the major achievement in 2018 has been improvements of core management systems and skills, such as the finalization of the annual audit plan. Actual reporting to the President and Parliament of the supported audits is yet not achieved, and regular coordination in the project and contact between advisors and auditors have been a challenge.

The PAP-APP programme has in 2018 established key programme capacities and entered partnership agreements with eight SAIs. The agreement with SAI Sierra Leone is expected to be signed in March 2019. Dedicated peer teams have been established and become

operative in a relatively short time. The five French SAIs and the Gambia SAI has progressed well in doing a self-assessment of their performance. SAI Eritrea completed a needs assessment report and strategic plan ready for launching in January 2019.

IDI is through its Bilateral Support aiming to contribute to the wider 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 been able to collect good stories from SAIs in a challenging environment. These have been shared and published at the CBC website: <https://www.intosaicbc.org/goodstories/>

Bilateral Support is targeted to SAIs in challenging environments or fragile states. Success in supporting these SAIs require strong competencies and project management, as set in the bilateral policy. Building such competencies have partly been achieved in 2018, amongst others through training of new peers in the PAP-APP programme. Training and coaching of peers to understand and operate in line with the Bilateral policy need to be continued in 2019.

**SAI Participation in Light of Cooperation agreements:** The SAIs generally cooperate with strong commitment, although delays often occur. During 2018 few activities related to audits were implemented by SAI South Sudan.

**Updates to Programme Plan:** The plan for Bilateral Support has been changed to a great extent with establishment of the PAP-APP programme as well as the new agreement with SAI Somalia. This means several new expected outcomes, outputs and activities have been added to the programme. Details are shown in the separate chapter below.

**Achievement of Outputs and Outcomes:** The achievement of outputs and outcomes vary between the partnerships. For Somalia, there has been significant progress in the outputs planned for 2018, while in the partnership with SAI South Sudan few outputs are achieved. This means there is a risk that the intended SAI outcomes with SAI South Sudan to a limited extent will be achieved within the project period ending in May 2020. The main outputs achieved in 2018 include:

- SAI Somalia partnership: the annual audit report and proposed Federal Audit Bill
- SAI South Sudan partnership: the annual audit plan and two performance audit reports submitted to the auditees for comments
- PAP-APP programme: the needs assessment and strategic plan of Eritrea, the stakeholder consultations report in the Gambia.

More details of progress and results are shown in separate chapters for each partnership.

#### **IDI Professional, Organisational and Institutional Capacity Development: The Numbers**

		2015	2016	2017	2018
Professional Capacity Development: No. of SAI Staff Supported	Target	N/A	15	15	20* + 30**
	Actual	33	27	123	128
Organisational and Institutional Capacity Development: No. of SAIs Supported	Target	2	4	3	2* + 3**
	Actual	2	2	3	2 + 8
Female Participation Rate <sup>94</sup>	Target	44%	44%	44%	40%
	Actual	9 %	4 %	7 %	19 %

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

\*\* 2018 target for short-term bilateral cooperation's with SAIs under the Global Call for Proposals Tier 2 initiative.

<sup>94</sup> IDI Global Target, not programme specific. The nature of programmes and the region(s) in which it is delivered have a significant bearing on female participation rates. Programmes which involve SAI senior management tend to have lower female participation rates as the population of senior management in many developing country SAIs is currently skewed towards males. However, IDI proactively encourages SAIs to nominate sufficient female participants in its programmes.

The number of participants has been higher than planned in 2018. This is due to the PAP-APP programme involving more SAIs than anticipated, and events in the cooperation with SAI Somalia involving a high number of staff.

### **Integration of Gender Issues and Empowerment of Women and Girls**

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

- An outcome and output related to gender, diversity and inclusion have been set for the PAP-APP programme. The SAIs have committed to develop strategies and actions for addressing this in new strategic and operational plans.
- Indicators for female participation in project activities are included in the Cooperation agreements with SAI South Sudan and SAI Somalia and used for discussions with the SAIs on female participants in activities. The percentage of female staff in the cooperating SAIs are low, and it is therefore challenging to ensure a high female participation rate in project activities.
- Gender balance is sought when mobilizing advisors. About 1/3 of resource persons were female in 2018.
- The SAIs are encouraged to take gender into account when selecting audit questions for the performance audits. This has so far only been relevant for the Performance audit of the Juba city council by the SAI of South Sudan, where gender has not been selected as an area for the audit.

### **Key Lessons Learnt (Transferable to other Programmes)**

1. SAIs in very challenging situations with a dedicated top management can produce tangible outputs.
2. Smooth communication and coordination can be established despite distance-based support. Lack of presence on a daily basis must and can be compensated by frequent phone/online calls, as well as prioritizing relationship building activities in meetings and workshops.
3. Programme material and global tools must be customized and trainings must be contextualized for the most challenged SAIs.

## SAI South Sudan bilateral support 2017-2020

### Summary

IDI is together with AFROSAI-E and the peer-partners SAI Kenya and Norway supporting the SAI to maintain and strengthen key audit-related capacities, to prepare the SAI to play a strong role when the country situation improves. Financial support is provided by the Ministry of Foreign Affairs, Norway. A key achievement in 2018 is that two performance audits have been submitted to the auditees for comments. Furthermore, the support to core management systems has enabled the SAI of South Sudan to amongst others have an annual audit plan in place. At the same time the progress of the project has been slower in 2018 than planned. Several planned activities have not been executed and ongoing audits are delayed.

### Objective

The overall project goal is to “Maintain and strengthen key audit-related capacities in SAI South Sudan, to prepare the SAI to play a strong role in the reform efforts of the Government of South Sudan as well as to improve and sustain Public Financial Management Administration and Accounting Systems.”

### Rationale

South Sudan has huge development needs and is currently mired in a deep economic, political, security and humanitarian crisis. The government institutions area weak and lack of control of government funds is a major challenge. There is an acute need to strengthen the accountability mechanisms to promote better utilization of the limited resources available. Through well selected and reported audits, SAI South Sudan can potentially play an important role in ensuring better public financial management in South Sudan.

SAI South Sudan has a large audit backlog and is faced with a number of capacity challenges including inadequate professional skills, lack of infrastructure and lack of autonomy from the Executive. Nevertheless, the SAI of South Sudan has a dedicated leadership and has demonstrated commitment to coordination, transparency and improved performance through external support. The 2016-18 Strategic Development Plan of the SAI of South Sudan envisages a SAI that operates in line with the ISSAIs with a sufficient structure, human and financial resources to add value to the Republic of South Sudan in line with its mandate. The strategic plan has objectives for capacity building at both professional, organizational and institutional level, and the peer-support project is in line with many of the objectives and a large number of the intended activities in the plan.

### Implementation strategy

IDI is together with AFROSAI-E and the peer-partners SAI Kenya and SAI Norway supporting the SAI. The role played by the partners is mainly *lifeline support* for maintaining key SAI capacities. At the same time there is an attempt in the partnership to execute and publish audits in critical areas and strengthen capacity through those core activities. Support to the planning, execution, reporting and dissemination of audit results is a key part of the project. The SAI has during the last years adopted audit manuals and participated in trainings in various areas and needs support to implement and utilize this knowledge in their audit work. The support also entails participation at AFROSAI-E events, as well as sensitizing key auditees and the Public Accounts Committee (PAC). This sensitization is regarded to be important to prepare for a stronger role of the SAI of South Sudan in a more stable situation in South Sudan. To ensure institutionalization of skills internally, the project also includes support to management systems and an annual knowledge sharing workshop for all staff. The management support focus on establishing an overall annual audit plan and system for monitoring, reporting and quality control.

### Progress

The situation in South Sudan has been quite challenging in 2018, with war in parts of the country and a deep humanitarian crisis. The government has not produced financial statements for several years. There is a hyper-politized environment with a limited room of manoeuvre for the SAI. Salaries for staff are not paid regularly and the high inflation has led to a substantial salary reduction. A peace agreement was signed in mid-2018. It may lead to more political stability and growth, but this is still uncertain. However, increased

stability has enabled IDI to conduct meetings and workshops in Juba, which enables involvement of more staff, less time spent on travel for the SAI and more cost-effective events.

The challenging situation in South Sudan also affects the SAI of South Sudan. In general, the progress of the project has been slower in 2018 than planned. Several planned activities have not been executed and ongoing audits are delayed. This is related to both factors outside and within the SAI of South Sudan and the cooperating partners' control. The factors outside of the project's control are lack of data access in some Ministries, lack of operational funds for the SAI of South Sudan, unstable telephone connections and a general challenging political environment. Some factors within the control of the project are related to non-utilization of internet funds and limited contact between the SAI of South Sudan team and advisors between workshops. These issues have been addressed in 2018 with some effect.

Through the support the SAI of South Sudan has in 2017-2018 initiated audit work and got increased competencies in critical areas of the PFM system, such as of the IFMIS system and collection of non-oil revenue. A key achievement in 2018 is that two performance audits have been submitted to the auditees for comments. Furthermore, the support to core management systems has enabled the SAI of South Sudan to amongst others have an annual audit plan in place. This is key capacity for an audit office, to enable it to select the most relevant audits.

SAI outcomes and outputs	Planned time frame	Progress of output by the end of 2018	Comments
<b>1. A relevant and enhanced regularity audit function in the SAI of South Sudan</b>			
Regularity audit of non-oil revenue collection by the Min of Finance executed, reported and disseminated to key stakeholders	2017-18	Ongoing, but delayed	Audit planning and data collection started, but not available as assumed. Expected progress in 2019.
Regularity and IT-audit of the IFMIS and closing of accounts by the Min of Finance executed, reported and disseminated to key stakeholders	2017-18	Ongoing, but delayed	Audit planning and data collection started, but challenges in getting the data. Expected progress in 2019.
Regularity and IT-audit of the passport system and revenue collection by the Min of Interior executed, reported and disseminated to key stakeholders	2018-19	Not yet started	To be started when initiated audits are done.
Systematic knowledge-sharing among the SAI South Sudan staff established in relation to regularity and IT-audit	2017-19	Ongoing, but not as systematic as intended	Annual SAI South Sudan Technical Update in Juba planned, but not executed.
Guidance material developed in relation to audit of IFMIS and the consolidated financial statements	2017-18	Ongoing, but delayed	Expected in 2019.
<b>2. A relevant and enhanced performance audit function in the SAI of South Sudan</b>			
Performance audit of the efficiency of service delivery by the Juba city council executed, reported and disseminated to key stakeholders	2017-18	Ongoing, but delayed	Draft audit report prepared. Expected done in 2019.
Performance audit of the efficiency of the Juba University executed, reported and disseminated to key stakeholders	2018-19	Not yet started	To be started when PA of Juba city council is done.
Performance audit of local content and Constituency development fund completed, printed, reported and disseminated	2017	Ongoing, but delayed	Draft reports sent to the relevant auditees for comments in August 2018. Expected in 2019.
Systematic knowledge-sharing among staff in the SAI of South Sudan established related to performance audit	2017-19	Ongoing, but not as	Expected in 2019

SAI outcomes and outputs	Planned time frame	Progress of output by the end of 2018	Comments
		systematic as intended	
Performance audit manual customized	2017-18	Delayed	Expected in 2019
Performance audit of environment in the oil sector completed, printed, reported and disseminated	2019	Not yet started	Not relevant in 2018
<b>3. Core audit management and HR-systems in place in the SAI of South Sudan</b>			
Overall annual audit plan and system for monitoring, reporting and quality control developed and implemented in the SAI of South Sudan	2017-19	Partly completed - ongoing	Final Overall Annual Audit Plan 2018/2019 finalized. System for monitoring, reporting and quality control not yet completed and implemented.
Annual SAI Performance report produced and disseminated	2017-18	Ongoing, but delayed	Training done – guidance ongoing for report 2017-18.
The SAI South Sudan Human Resource Manual customized and executed	Not set		Not prioritized.
<b>4. Key stakeholders are familiar with the SAI of South Sudan’s function, audit findings and how reports can be utilized</b>			
Key auditees sensitized on the SAI of South Sudan function, standards, operations and findings	2017-19	Ongoing	Training completed – guidance ongoing. Some auditees sensitized in 2017.
PAC sensitized on the SAI of South Sudan function, standards and operations and how audit reports can be handled by PAC	2017-9	Ongoing	Training completed – guidance ongoing. Sensitization in 2017 for Parliamentarians.
<b>5. Development of the SAI of South Sudan in line with international best practices</b>			
The SAI South Sudan management and staff are contributing to regional SAI development, take part in knowledge sharing, are updated on current developments of standards and best practices and maintains network with SAIs in the region	2017-19	Ongoing	The SAI South Sudan has attended all key AFROSAI-E events and other regional seminars.
<b>6. The SAI of South Sudan’s capacity development is strategically managed and well-coordinated</b>			
The SAI South Sudan ensures capacity development support is in line with its prioritized needs by establishing a system for coordination of donor support	2017-2020	Ongoing	Regular coordination meetings ongoing, but a challenge in 2018. Joint meetings with DPs held.
Lessons learned of the project identified	2017-2020	Ongoing	To be addressed in the evaluation specifically.

Key: ✓ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

### Beneficiaries and Integration of Gender Issues

The activities vary in type and involvement of staff. In 2018, the main activity involving staff regularly was the Management Development Programme and performance audit support. 19 staff were substantially involved in these activities in 2018

Parameters	2018	Comments
Number of SAI staff	160	
% of women in the SAI	29 %	

Parameters	2018	Comments
Participants in the Management Development Programme and Performance audit	19	
Participants in programme funded events (not repeated counting)	51	This includes participants in regional events, annual meeting, management seminar for many staff.
Female Participation Rate in programme funded events	7 %	

An indicator related to gender has been established in the funding agreement: % female the SAI South Sudan participants in project activities. The target is 20 % annually. This has not been achieved. There has been less women available in the SAI South Sudan for project activities than assumed.

#### Key Lessons Learnt

- Regular communication can be hard to establish in country as South Sudan, as both phone and internet can break down
- Collection of basic financial figures from government can delay significantly and be very challenging in a country as South Sudan
- Active project management is needed to ensure timely and relevant advice to draft audit reports as well as active effort in adjusting scope of audits if needed

#### Results

The status of overall indicators of goal achievement agreed with the cooperation partners and the financial donor the Ministry of Foreign Affairs, Norway for the project period 2017-2020 are shown in table 1. As the table shows, the actual reporting to the President and Parliament of the supported audits is not yet achieved. Despite these challenges there is progress for several of the audits, and it seems possible to achieve the target of submission of several audits by the end of 2019 given concerted effort for this in 2019. The potential impact of the SAI South Sudan on improving PFM systems in South Sudan will rely on the audits to be finalized and reported.

When it comes to maintaining the capacity in the SAI of South Sudan, indicator 2 in table 1 shows that the staff turnover for 2017-18 is 9 % (15 of 160 staff in total). This means there has been an increasing turnover in 2018 compared to 2017. Most of the staff turnover are junior staff leaving and persons going for studies and not expected to return to the SAI South Sudan. The majority of the turnover are among support staff – none are key audit staff. Irregular salaries over the latest year is one factor which has contributed to the turnover.

Overall indicator	Indicator	2017	2018	2019	2020	Comments
Percentage of project supported audit reports finalized and reported to the President and Parliament	50 % by the end of 2019	0 %	0 %			Two performance audit reports have been sent to the auditee for comments in 2018.
Staff turnover	Less than 10% annually	0 %	9 %			Figures are reported for the period from September in one year to October in the year listed. 15 of 160 staff left the SAI of South Sudan in the period Oct 2017- Sept 18.

#### SAI Somalia bilateral support 2018-2020

##### Summary

IDI is together with AFROSAI-E and the peer-partners SAI Botswana, SAI Ethiopia and SAI Uganda supporting the SAI to implement strategic priorities for auditing, internal governance and independence. Financial support is provided by the Ministry of Foreign Affairs,

Norway. The SAI has in 2018 demonstrated a strong ability to execute activities in their operational plan developed with IDI support in 2017. A good peer-based dynamic has materialized in 2018 and contributed to progress in several areas.

## **Objective**

The overall objective is to enable the Office of the Auditor General of the Federal Republic of Somalia (OAGS) to implement the six Goals detailed in the 2017-2020 Strategic Plan, with emphasis on the following goals:

Goal 1: Timely, relevant and high-quality audit reports in line with international standards

Goal 2: Strengthening Internal Governance for Efficient and Effective Audit Services

Goal 6: Amend the old legal framework OAGS currently operates under

## **Rationale**

Security, justice and integrity are at the top of Somalia's development agenda. This is driven by improved security, regaining of political legitimacy, and the need to build citizens' confidence that public funds will be managed in a transparent, equitable and accountable manner. The OAGS has a crucial role in promoting and ensuring good governance in Somalia.

IDI had a cooperation with SAI Somalia from 2015-17. The primary objective was to enhance the performance of the SAI by developing a strategic plan based on a thorough needs assessment. In 2017, the support aimed at preparing the SAI for increased peer-based support. This was done through developing an operational plan, a plan for financial and technical support to implement the strategic plan and through assistance to dialogue with financial donors.

The strategic plan for OAGS is ambitious. It involves all staff and key areas as legal framework, new audit procedures and internal governance as well as infrastructure and ICT.

The INTOSAI community including both AFROSAI-E and IDI have resources and experiences in almost all areas of SAI development. In addition, several neighboring SAIs of Somalia have experiences in the execution of similar strategic goals as SAI Somalia. On this background, OAGS, AFROSAI-E and IDI established a new agreement for 2018-2020.

## **Implementation strategy**

Support to execution, reporting and dissemination of key financial audits is a high priority part of the support. To enable OAGS to carry out audits systematically in the future, the support includes customization, translation, printing and electronic sharing of audit manuals and working papers. This is done in a combination of on-the job and general training of both auditors and managers. Support to execution of specific audits in combination with capacity building activities will enable OAGS to use its limited resources for core activities.

To ensure the various knowledge acquired in the audit process and through trainings are spread and institutionalized internally in OAGS, the project also includes support to management systems and an annual knowledge sharing workshop for all staff. The management support will focus on establishing an overall annual audit plan and system for monitoring, reporting and quality control in OAGS. Advice for development of the annual SAI Performance report will also be provided and linked to the sensitization of key stakeholders.

Peer-guidance to developing and advocating for a new legal act is also a part of the project. This is done in close cooperation with other Development Partners. A new audit act is a high priority of OAGS and can have long-lasting positive effects for the performance of the office.

Mechanisms for coordination with the activities of the Federal Member State OAGs are also included. The FMS OAGs are also developing new legal frameworks and audit manuals. 2018 seems to be a critical year for ensuring harmonization in these areas.

The project also includes support to OAGS participation at AFROSAI-E events. There are both annual AFROSAI-E events where OAGS participation is pertinent, but also specific trainings relevant for the selected audits, internal governance systems and HR.

## Progress

Somalia has a reform-oriented government but is facing a number of implementation challenges after two decades of civil conflict. High levels of corruption and a deeply politicized environment are obstacles for governance improvements. Still, Somalia is a high priority among Development Partners. The European Union has in 2018 decided to establish budget support, and this can create a good situation also for SAI improvements.

The SAI has in 2018 demonstrated a great ability to execute activities in their operational plan developed with IDI support in 2017. A good peer-based dynamic has materialized in 2018 and contributed to progress in several areas. Audit quality and systems have been supported through both general and on-the job training throughout the year. A new financial audit manual in line with international standards have been introduced and customized. In internal governance, the SAI has been supported to strengthen management skills, improve internal planning and monitoring systems, make a SAI Performance report and develop their HR-management system with new job profiles. The SAI has in 2018 put high priority to develop a new Federal Audit Bill. IDI supported this drafting the first version of the bill in a close dialogue with the SAI. The new Federal Audit Bill was developed and submitted to Parliament in August 2018. This was achieved in cooperation with various Development Partners, including the World Bank who provided a short-term consultant to Mogadishu.

Poor quality of translated audit manuals has been a challenge for progress in 2018. This will be handled in 2019 with the use of staff in OAGS to finalize the translation.

The table below shows progress at the end of 2018 for SAI outputs being supported through the Peer-support project. Details of progress and activities are shown in the OAGS Performance report 2018.

SAI output	Time frame	Progress at the end of 2018	Comments
<b>Strategic goal 1: Timely, relevant and high-quality audit reports in line with international standards</b>			
Financial and compliance audit reports based on methodology in line with international standards	2018-2020	In progress	Guidance to the audit of some selected Ministries through 4 workshops at key stages of the audit. To be continued and expanded for more Ministries in 2019.
Annual audit plan	2018-2020	In progress	2018 and 2019 done.
Customized and translated FA and CA manuals and staff trained in the methodology	2018	In progress	Expected finalized in 2019. FAM prioritized. Done in cooperation with Federal Member States OAGs.
Customized and translated PA manuals and staff trained in the methodology	2020		Changed time frame from 2019 to 2020
Audit reports including ICT-risks audited	2019		
Quality assurance report and plan for addressing findings	2020		
<b>Strategic goal 2: Strengthening internal governance for efficient and effective audit services</b>			
Quality review procedures set in the new audit manuals and managers trained	2018	In progress	Expected finalized in 2019 as a part of the audit manual customization.
Operational plan, monitoring system and annual report	2018-2020	In progress	
New organizational structure developed and implemented	2018	In progress	Draft developed as a part of the Management Development Programme. To be continued in 2019

SAI output	Time frame	Progress at the end of 2018	Comments
Code of ethics established, and staff awareness strengthened	2018-2020	In progress	Code of ethics developed. Staff training executed.
<b>Strategic goal 3: Strengthen external communication and stakeholder relations to ensure audit recommendations are implemented and reports have an impact on governance and accountability</b>			
Communication plan	2018-19	In progress	Defined as a part of the Management Development Programme. Expected finalized in 2019
Communication material as brochure, video, etc.	2019-20		
<b>Strategic goal 4: Well qualified and professional staff and management</b>			
HR-staff trained in key HR-concepts and routines	2018-19	In progress	General and on-the job training carried out for selected staff. On-the-job trained to be continued.
HR policy developed	2018-19	In progress	Draft developed in English
Job descriptions	2018-19	In progress	Draft descriptions developed in English for selected positions
Competency matrix	2019		
Training plan	2019		
Plan and program for Professional Development	2019-2020		
<b>Strategic goal 5: Sufficient infrastructure and ICT capacity for efficient operations</b>			
ICT-assessment and ICT-plan	2018-19	In progress	Defined as a part of the Management Development Programme. Expected finalized in 2019
Audit flow customized	2019-2020		Linked to customization of new audit manuals
<b>Strategic goal 6: Amend the old legal framework OAGS currently operates under</b>			
Federal Audit bill to be submitted to Parliament	2018	Completed	

Key: ✓ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

### Beneficiaries

31 staff have during 2018 taken part in peer support activities related to audits. Some additional staff have been involved in management development training. The events vary in type and involvement of staff. One event was held for external stakeholders and one training for all staff.

Parameters	2018	Comments
Number of SAI staff	96	
Female rate in the SAI	29 %	
OAGS staff much involved in activities with peers	35	

Parameters	2018	Comments
Participants in programme funded events (not repeated counting)	111	This includes also staff of Federal Member States audit offices and external stakeholders
Female Participation Rate in programme funded events	17 %	

### Integration of Gender Issues and Empowerment of Women and Girls

Gender is expected to be taken into consideration when selecting persons for the cooperation activities and when mobilizing advisors. In 2018, half of the advisors have been female.

The percentage of females in the project organized events, are expected to be equal to or higher than the proportion of female employees in OAGS. In 2018 this target has not been met, as 17 % of the participants in programme funded events have been women, while the female rate in the SAI is about 29 %. The gap is related to less women as auditors.

### Key Lessons Learnt

- SAIs in very challenging situations can with a dedicated top management produce tangible outputs.
- Active project management and regular coordination among peers is critical to ensure synergies between supported areas and relevant support.

### Results

The table shows status of indicators agreed with the cooperation partners and the financial donor the Ministry of Foreign Affairs, Norway for the project period 2018-2020.

Indicator	Target	2018	Comment
<b>Strategic goal 1: Timely, relevant and high-quality audit reports in line with international standards</b>			
Audit of the Somalia government financial statement (consolidated accounts) 2015-19.	Executed and reported for FY 16-17 in 2018, FY 2018 in 2019 and FY 2019 in 2020.	Achieved	FY 2015 not reported.
Percentage of completed annual audits at MDA level using the new audit manuals.	50 % in 2019		Too early to assess
Annual audits including audit of ict-risks	3 MDAs by 2020		Too early to assess
SAI PMF indicators SAI-9 to SAI-11 and SAI 15-17: financial and compliance audit standards, process and results.	Average score of 2 by 2020. *		Too early to assess
<b>Strategic goal 2: Strengthening internal governance for efficient and effective audit services</b>			
Percentage of operational plan activities implemented	70 % annually	67 %	47 of 70
SAI PMF indicators SAI-3 to SAI-8: strategic planning cycle, organizational control environment, outsourced audits, leadership and internal communication, overall audit planning, audit coverage.	average score of 2 by 2020. *		Too early to assess
<b>Strategic goal 6: Amend the old legal framework OAGS currently operates under</b>			
Enacted new legal framework		In progress	Federal Audit Bill developed and submitted to Parliament.

Indicator	Target	2018	Comment
SAI PMF indicators SAI-1 to SAI-2 on independence and mandate of the SAI	Average score of 2 by 2020		Too early to assess

\* Score 2 in SAI PMF means at a development level. Typically, the feature exists and the SAI has begun developing and implementing relevant strategies and policies, but these are not complete and are not regularly implemented.

## Accelerated Peer-Support Partnership programme (PAP-APP) 2018-2020<sup>95</sup>

### Summary

IDI, AFROSAI-E and CREFIAF have established a partnership to support the SAIs included in the Global Call for Proposals Tier 2. Intensive support is provided to enable the SAIs to establish long-term strategic capacity development programs. The programme is called the Accelerated Peer-Support Partnership or Partenariat Accélééré pour l'Appui des Pairs in French (PAP-APP). The name highlights the peer-support and partnership emphases of the programme. Funding is provided by the Austrian Development Agency and the Ministry of Foreign Affairs, Iceland.

Programme capacity has been systematically built throughout 2018, in the areas of agreements, staff, peers, training and developing the tailored approach. By the end of 2018 Cooperation agreements have been entered with eight SAIs. The agreement with SAI Sierra Leone is expected to be signed in March 2019. There is relatively good progress in all the eight projects. All the five French SAIs and the Gambia SAI have done most of the work related to a self-assessment of their performance. This will lay a good foundation for a new strategic plan. SAI Eritrea had a draft needs assessment report and strategic plan when the agreement was signed and has through PAP-APP support been able to finalize these documents ready for launching in January 2019.

One challenge in 2018 has been to assist the SAIs to work systematically with engaging development partners in their country. This needs to be addressed in particular in 2019, in parallel with designing projects for long-term support together with the SAIs.

### Objective

The overall purpose of the programme is to empower challenged SAIs in urgent need of support and development to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI 12.

### Rationale

The PAP-APP programme was established as a response to the Global Call for Proposals Tier 2. The Global Call for Proposals (GCP) is a mechanism seeking to match SAI capacity development proposals with donor or INTOSAI funding. It aims to empower SAIs in developing countries to drive forward their capacity and performance by ensuring proposals for capacity development are SAI-led and aligned with the SAI's strategic plans. GCP is under the INTOSAI-Donor Steering Committee.

The 2nd Tier of the GCP involves more intensive support to a small group of the most challenged SAIs. After a selection process led by the INTOSAI-Donor Steering Committee, nine SAIs were invited to join this initiative: the SAIs of the Democratic Republic of the Congo (DRC), Madagascar, Guinea, Togo and Niger (French speaking, CREFIAF members), and the SAIs of Eritrea, Zimbabwe, Sierra Leone and Gambia (English speaking, AFROSAI-E members).

The PAP-APP programme was established by IDI, AFROSAI-E and CREFIAF to support these nine SAIs. Key documents include an MoU for 2018-2023, a Partnership agreement 2018-2020 and a Programme document.

<sup>95</sup> IDI, AFROSAI-E and CREFIAF have an intention to continue the support to the SAIs of the PAP-APP programme beyond 2020, but the extent and how have not yet been decided.

## Implementation strategy

The time frame for successful institutional development in post conflict countries is at least ten to twenty years.<sup>96</sup> The time-frame for the programme is therefore proposed to be five years with a possible extension of five more years.

The programme is organized in two phases:

- **A Phase 1** of two years to clarify strategic priorities and operational plans and establish long-term project proposals for all SAIs. For each SAI, this phase has a duration of 1-2 years depending on the current situation and existing plans.
- **A Phase 2** of several years where the SAIs will mainly rely on extensive financial and technical support of other partners. IDI, AFROSAI-E and CREFIAF will consider offering different models of engagement depending on the request for such support and the resources available to provide the support. The partners will especially seek to offer to engage as an advisor in strategic management and capacity development. This is because the SAIs are likely to need a partner that is familiar with the strategic plans developed and has the INTOSAI network to help the SAIs in their efforts to implement their strategic plans.

## Progress

2018 has been a year of high progress for the PAP-APP programme. Programme capacity has been systematically established throughout the year:

- MoU 2018-22 and Partnership agreement 2018-2019 among IDI, AFROSAI-E and CREFIAF established
- Funding agreements entered with ADA and MFA Iceland
- Dedicated project managers recruited and operative in IDI, AFROSAI-E and CREFIAF
- Principles and routines for programme management developed, such as financial routines among the partners and risk management of progress and quality
- Peer-partner agreements entered (provision of resource persons) with six SAIs
- Training and guidance of project managers and peers in topics as typical challenges of fragile states, programme principles, strategic management, emergency preparedness.
- Critical programme material developed, especially for the Planning phase and Needs assessment phase

A planning phase with each of the 9 interested SAIs have been carried out. This involved activities to build trust and understanding, joint work to make SAI relevant agreements and activity plans, and consultations with country-level Development Partners.

By the end of 2018 Cooperation agreements have been entered with eight SAIs. The agreement with SAI Sierra Leone is expected to be signed in February 2019. The agreements and targets have been customized to the needs of each SAI and include mechanisms to ensure they are SAI-led and that the SAIs are prepared for scaled-up support. Dedicated peer teams have been established and become operative in a relatively short time. There is relatively good progress in all the eight projects. All the five French SAIs and the Gambia SAI have done most of the work related to a self-assessment of their performance. This will lay a good foundation for a new strategic plan. SAI Eritrea had a draft needs assessment report and strategic plan when the agreement was signed and has through PAP-APP support been able to finalize these documents ready for launching in January 2019.

One challenge in 2018 has been to enable operative Project Support Groups (PSGs) as initially intended. All the nine SAIs who are part of the Global Call for Proposals Tier 2 initiative intended to establish Project Support Groups in mid-2018. That is a group of interested Development Partners as well as INTOSAI organizations who jointly are going to assist the SAI to get scaled-up support. The group is expected to meet quarterly. SAI Zimbabwe has in 2018 carried out such meetings, but for the other SAIs such quarterly meetings have not been held. The reasons for why these groups have not been operative in 2018 varies, but a general reason seems to be lack of priority for such meetings. The SAIs see the usefulness of such meetings, but it is a new model for many SAIs and they have limited

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<sup>96</sup> World Development Report 2011

capacity to engage in such activities. Supporting the SAIs to have regular consultation with DPs and enable successful support for the SAIs beyond 2019 has to be addressed in 2019 in collaboration with the partners.

The progress of key expected outputs in 2018 is shown in the table below.

Outputs planned in 2018	Progress 2018
<b>Programme level</b>	
1) Establish programme capacity (initial funding, recruitments, routines, competence, material) 2) Establish SAI level Cooperation agreements and Peer project teams	1) Completed to a great extent 2) 8 of 9 SAI agreements and peer teams established, with the outstanding agreement with SAI Sierra Leone expected Feb 2019
<b>SAI Eritrea partnership</b>	
1) The needs assessment report is approved by the AG 2) The strategic plan is approved by the AG and shared widely 3) The operational plan is approved by the AG and communicated internally	1) Completed 2) Completed. Launch Jan 2019 3) In progress. Expected Feb 2019.
<b>SAI Gambia partnership</b>	
1) The stakeholder expectations report is approved by the AG 2) The needs assessment report is approved by the AG	1) Completed 2) Completed Jan 2019.
<b>SAI DRC partnership</b>	
SAI Status and needs report approved by the Head of SAI	In progress. Expected March 2019
<b>SAI Guinea partnership</b>	
SAI Status and needs report approved by the Head of SAI	In progress. Expected March 2019
<b>SAI Madagascar partnership</b>	
SAI Status and needs report approved by the Head of SAI	Completed Jan 2019.
<b>SAI Niger partnership</b>	
SAI Status and needs report approved by the Head of SAI	In progress. Expected March 2019
<b>SAI Togo partnership</b>	
SAI Status and needs report approved by the Head of SAI	In progress. Expected March 2019

Key: ✓ (date) = Completed. In progress (dates). Expected (date). Amber highlights indicate rescheduling of planned activities; blue highlights indicate additional activity as compared to operational plan, red highlight indicates cancelled activities.

## Results

A result framework has been agreed between IDI, AFROSAI-E and CREFIAF, and the financial donors Austrian Development Agency and the Ministry of Foreign Affairs, Iceland. The expected outcomes are:

1. Strengthened SAIs strategic management
2. SAIs have sufficient, effective and coordinated external support
3. SAIs lead by example in the areas of gender, inclusion and diversity

For each outcome there are related outputs and indicators. These will be reported on in the 2019 and 2020 report.

## Beneficiaries

	All	Niger	Togo	Guinea	Madagascar	DRC	Gambia	Eritrea	Zimbabwe	Sierra Leone
Number of staff (2017)	1146	92 <sup>97</sup>	45	31	102	288	68	93	258	179
Female rate	27 %	37	16 %	13 %	45 %	No data	38 %	25 %	25 %	25 %
Participants in programme funded events*	74	4	4	4	4	5	20	10	18	3
Female Participation Rate in programme funded events	27 %	25 %	0 %	0 %	25 %	20 %	20 %	25 %	50 %	33 %

\* This includes persons with regular interaction with peers, such as members of the SAI teams.

## Integration of Gender Issues and Empowerment of Women and Girls

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

- An outcome and output related to gender, diversity and inclusion have been set in all PAP-APP agreements. The SAIs have committed to develop strategies and actions for addressing this in new strategic and operational plans.
- Gender, diversity and inclusion are being assessed specifically during the needs assessments in six of the SAIs.
- Gender balance is sought when mobilizing advisors. 60 % of the Peer team leaders and 50 % of resource persons were female in 2018.

## Key Lessons Learnt

- Creating an understanding of the difference of the GCP Tier 2 initiative vs the PAP-APP programme, as well as the different roles of the INTOSAI Donor Secretariat and the IDI, AFROSAI-E and CREFIAF is difficult.
- Communication to SAIs about the concept of Project Support Groups is challenging. Although the SAIs have committed in principles to invite for such meetings and is offered support to organize them, such meetings are not necessarily a priority of the SAI.
- In-country visits are crucial for establishing the necessary trust and understanding with the SAIs. A planning phase where the activity plan was developed with the SAI and customized to each SAI's priority worked well.
- Lack of presence on a daily basis must and can be compensated somewhat by frequent phone/online calls, as well as prioritizing relationship building activities in meetings and workshops. Remote coordination is still a challenge, and additional country visits may be needed to SAIs struggling to finalize work or if the country internet is weak.
- Material preparation, customization, and day-to-day support is taking more time than expected, leaving project managers with less time to act as peers on other projects. Mobilization of a few more peers could have ensured more capable teams.
- When recruitments are done in partner organizations, criteria for what is a good recruitment process must be clear and agreed on beforehand.
- Facilitation training of peers is critical to build an understanding among peers on how to in practice act as a partner and enable SAI-led and SAI-owned processes.
- Introducing new ICT-tools for project work and communication requires a lot of training and follow-up to ensure access, user understanding and commitment to new interactive ways of working.
- Making a video can have a good inspiring effect and be useful for communication with DPs, SAI staff, etc.

<sup>97</sup> 2018 figure.

Risk Management<sup>98</sup>

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Control Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risks</b>							
<b>1. Leave no SAI behind:</b> SAIs in the most challenged environments are unable to effectively benefit from IDI work streams and initiatives and make little progress in strengthening their performance.	High	High	Treat	Gradual increase in the number of bilateral partnerships. Mobilise other INTOSAI providers of support.  (Partly controlled)	DDG and Managers	High (↔)	It is assumed many challenged SAIs lack significant and/or relevant support
<b>Operational Risks</b>							
<b>2. Partnerships:</b> 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.	Moderate	Moderate	Treat	Make partnership agreements with country-based DP. Active use of Project Support Groups where established.  Enter partnership agreements with global providers of support, to ensure a harmonised approach and cooperation in selected projects.	DDG and Managers	Medium (↔)	
<b>3. Staff safety:</b> 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. Would also have significant impact on IDI's reputation.	High	Moderate	Treat & Transfer	Extra security pre-cautions and out-of-country workshops. Appropriate insurance coverage, and support from in-country SAIs and International SOS. IDI crisis mgmt. policy and team established. Policies and approval for location of events and staff travel strengthened.  (Partly controlled)	DDG and Managers	Moderate (↔)	A key success factor for bilateral support is presence and continuity, to be able to build trust and understanding, work with the whole SAI and give relevant advice. In some bilateral countries there is a high travel risk, and sometimes it may not be possible to work in-country. This will then lead to increased quality and sustainability risks.

<sup>98</sup> The risk register covers all bilateral support programmes. There are also programme specific risk registers.

## Programme Summary

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.

In its work to scale up support for SAIs, the Secretariat worked on two main areas of its global call for proposals programme. 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, organizing workshops for CREFIAF and AFROSAI-E members, respectively. The Secretariat designed the workshops to empower the participating SAIs in their engagement with Donor organizations and other development partners. This also helped emphasize the importance of coordinating support and harmonizing support around SAI strategies. It also stressed the vital principles that even SAIs challenged environments need to lead their own development.

In order to scale up support for other SAIs, the secretariat launched a campaign to promote the Global Call for Proposals resulted in double-digit submissions from SAIs and greater awareness of the program by donors.

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.

## Programme Objective

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

## Programme Rationale



The Cooperation is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners. Its aim is to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries. The Cooperation is unique in bringing together partners who share a common goal of enhancing accountability, public financial management, transparency, and good governance through strengthening SAIs. The Cooperation has been able to develop creative means of supporting SAIs such as the Global Call for Proposals (GCP) Tier 1 and Tier 2. The Cooperation also provides a global forum to inform and strengthen stakeholders' policies and priorities for working with SAIs. By working together in a coordinated approach, the Cooperation increases efficiency and impact on the ground and avoids gaps and overlaps in development cooperation work with SAIs.

## Programme Profile

<b>Full Name</b>	<b>INTOSAI-Donor Cooperation, phase 3</b>
<b>Duration</b>	2016-2018
<b>Link to SAI &amp; IDI Outcomes</b>	<p>Activities under the Cooperation are linked to all the strategic priorities of the IDI. The high-level outcome of the Cooperation is improved performance of SAIs in developing countries. The work of the Cooperation, supported by the Secretariat in the IDI, focuses on the following as means to scale-up and strengthen the support to SAIs in developing countries:</p> <ul style="list-style-type: none"> <li>• Mobilise resources for the SAIs under the GCP Tier 2 at a Country level.</li> <li>• Strengthen the coordination of support to SAIs, by continued advocacy for behavioural change amongst SAIs and donors, facilitating project matching, and sharing information on current and planned support through the SAI Capacity Development Database and INTOSAI-Donor Cooperation Portal.</li> </ul>

	<ul style="list-style-type: none"> <li>• Further raising the awareness of the MoU principles and change behaviour, especially regarding SAI-leadership, harmonization, and coordination of capacity development support, through several outreach activities and mobilization of the network that the Cooperation represents, through training for donors on working with SAIs, and support to SAIs in developing needs-based funding proposals.</li> <li>• Demonstration of the results of the Cooperation, to maintain support for its work amongst all stakeholders.</li> </ul>
<b>Participating SAIs</b>	<p>The Cooperation is a strategic partnership between INTOSAI and the donor community. INTOSAI members of the INTOSAI-Donor Steering Committee, which guides the Cooperation’s work, are all the INTOSAI regional organizations, the Chairs of the CBC, the KSC, the PSC and the host of the General Secretariat, as well as the Chair of INTOSAI and the IDI. The Chair and Vice Chair of the PFAC (the SAIs of Saudi Arabia and USA) serve as INTOSAI Chair and Vice Chair of the INTOSAI-Donor Steering Committee. Several SAIs are also observers to the Steering Committee.</p> <p>The main beneficiaries of the Cooperation are SAIs in developing countries.</p>
<b>Other participating organizations</b>	<p>23 donor organizations<sup>99</sup> are members of the Steering Committee. The World Bank and the Irish Department of Foreign Affairs and Trade (Irish Aid) serve as Donor Chair and Vice Chair of the Steering Committee. Donors and SAIs from non-developing countries benefit from activities of the Cooperation, including the support to the development of Global Public Goods like the research, and training for donor staff on working with SAIs.</p>
<b>In-kind contribution</b>	<p>In 2018, representatives from Irish Aid, Austrian Development Agency, the European Commission, NORAD, AFROSAI-E, CREFIAF and the SAIs of France and South Africa served on the Global Call for Proposals Tier 2 Committee. The members provided in-kind support to the process of country selection for the start of the Tier 2 Initiative. The AFROSAI-E Secretariat and CREFIAF also provided assistance in facilitating 2 workshops in Pretoria and Yaoundé in March and April respectively.</p> <p>SAI Kuwait hosted the 12<sup>th</sup> INTOSAI-Donor Steering Committee meeting in Kuwait City, Kuwait in September 2018.</p>
<b>Funding Sources Applied in 2018</b>	<p>Earmarked Funds: Austrian Development Agency, Irish Aid, Swiss State Secretariat for Economic Affairs (including direct project costs and staff costs)<sup>100</sup></p>

## Programme Implementation Strategy

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

In 2017 the Cooperation started implementing the new strategies developed in the previous year. The responsibility for SAI PMF was handed over to the INTOSAI Capacity Building Committee (governance) and IDI (operations). The Cooperation started rolling out a new initiative to provide target support to SAIs operating in a fragile environment (Tier 2).

<sup>99</sup> African Development Bank, Asian Development Bank, Australia, Austria, Belgium, Canada, European Commission, France, GAVI Alliance, Inter-American Development Bank, IMF, International Fund for Agricultural Development, Ireland, Islamic Development Bank, Netherlands, Norway, OECD, Sweden, Switzerland, The Global Fund, United Kingdom, United States of America, World Bank.

<sup>100</sup> As per the funding agreement signed with the funding donors, the allocation and apportionment of IDI administrative staff and overhead costs are included in the budget of the INTOSAI-Donor Secretariat. This practice is not used for other IDI programs.

In 2018 an independent external review also confirmed that the Cooperation was adding value to the development cooperation of SAIs. It recommended some changes to the structures, such as integrating the Secretariat into the IDI and also recommended broader engagement outside the SAI community. The leadership decided to determine how the Cooperation should engage with IDI and INTOSAI in a more effective manner. It set up a task force, supported by the Secretariat, which drafted a proposal for the IDI Board to incorporate Secretariat functions into IDI and establish further structures for how the Cooperation members engage with IDI and the wider INTOSAI community.

### Programme Progress as at end of 2018

The Secretariat used most of its resources for GCP Tier 2 during the first half of 2018. The Secretariat organized two workshops for CREFIAF and AFROSAI-E respectively. In both events the aim was to empower the Tier 2 SAIs to better engage with donor partners and lead their own capacity development. The participating SAIs were highly appreciative of the workshops and the events were also coordinated with the PAP-APP programme support provided to all the selected SAIs.

The Secretariat also took measures to boost the number of Tier 1 applicants into double figures. We achieved this by setting interim deadlines for concept note submissions.

On the communications and outreach side the Secretariat concentrated resources to improve the portal and complete success stories. Stories about the SAIs of Uganda and Gabon are up on the website. The upgrades to the database were also completed as planned, but the new format has presented some challenges in using all features. There are still challenges with members of the cooperation not submitting complete input on their support to SAIs.

During the second half of 2018, the Secretariat focused its time on setting up the arrangements to incorporate the Secretariat functions into the IDI, drafting a proposal to the IDI Board and a new agreement to regulate the relationship between the IDC and the IDI Board.

The following table summarizes the progress on the main themes of the 2018 work plan for the Cooperation, which was approved by the Steering Committee Leadership in February 2018. The results framework is presented in the following section.

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

Work Plan Themes 2018	Achievement/Comments
<b>Projects/Activities as at End 2018</b>	
1. Reviews of Cooperation initiatives; preparation and implementation of updated strategies	Completed as planned in 2016
2. Increased funding for SAI Capacity Development	GCP Tier 2 SAIs are receiving initial support on their strategic management cycle. The intention is that this will form a basis for further scaled up support. GCP Tier 1 proposals saw 12 concept notes being submitted in 2018.
3. Research, guidance and training on donor aid practices and dissemination	The original plan was to research a topic in 2018. This was not prioritized in 2018. Financial resources were directed towards a review of the Cooperation.
4. Outreach and Linkages to all high priority stakeholders	Portal improvements completed as planned. Two out of three success stories published, with the third one increasing in ambition and scope, requiring more time to produce.

5. Upgrade of the SAI Capacity Development Database and support for the Global Survey	Completed as planned.
6. Effective Governance and Program Management	IDSC meeting held. Commitments from the Cooperation to continue funding the IDI's absorption of the Secretariat functions.
7. Monitoring and Evaluation of achievement of results and objectives	Review of Cooperation completed as planned

### IDI Professional, Organisational and Institutional Capacity Development: The Numbers<sup>101</sup>

		2018
No. of SAI leaders and staff supported in enhancing professional capacity	Target	N/A
	Actual	20
No. of SAIs provided SAI level support for greater independence	Target	N/A
	Actual	11
Female Participation Rate	Target	N/A
	Actual	15%

### Key Lessons Learned

1. Educating SAIs in how to manage their donor 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 encouraging them to follow the MoU principles.
2. Rolling deadlines are an effective way of ensuring submissions of new concept notes. Not having a deadline was problematic.
3. We may need to look at harmonizing the structure of the database with other international development cooperation databases. This may improve the user friendliness.

<sup>101</sup> IDS has not been part of IDI's reporting on organizational and institutional Capacity Development. Therefore, there are no set targets for these. We've chosen to include this in our reporting to more accurately illustrate the extent of IDI's outreach.

### Programme Results Framework & Indicators

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

From the INTOSAI-Donor Cooperation Results System 2016-2018, endorsed by the INTOSAI-Donor Steering Committee in October 2016.

EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries				
Expected Result Indicator: ER1	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2018
Moving three-year average annual financial support for the benefit of SAIs in developing countries <b>(MoU Principle)</b>	US \$62 million	US \$70 million	US \$75 million	US \$80 million
	<b>Achieved:</b>	US \$86,5 million <sup>102</sup>	US \$74,5 million <sup>98</sup>	US \$59.7 million <sup>103</sup>
	<b>Source:</b> Secretariat calculations extracted from SAI Capacity Development Database. The figure is determined by calculating the average of the total annual support provided in the past three years.			
EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance				
Expected Result Indicator: ER2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Cumulative number of developing countries with a SAI performance report based on the SAI PMF framework	16	20	30	45
	<b>Achieved:</b>	19	33	36
	<b>Source:</b> IDI records of SAI performance reports that have completed independent review			
EXPECTED RESULT 3: Enhanced tools and capacity development approaches				
Expected Result Indicator: ER3	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress	N/A	N/A
	<b>Achieved:</b>	Endorsed by Congress	N/A	N/A
	<b>Source:</b> Official records of the XXII <sup>nd</sup> INCOSAI, and future CBC meeting records			
EXPECTED RESULT 4: Increased awareness of the Cooperation and Collaboration on SAI capacity development				
Expected Result Indicator: ER4	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018

<sup>102</sup> 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.

<sup>103</sup> 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.

Percentage of survey respondents stating that they are fully/significantly aware of: a) The nature of the Cooperation as a Strategic Partnership b) The Cooperation's main outputs c) The MoU principles, as stated in the Communications Strategy	N/A	N/A	N/A	75% (for each response)
	<b>Achieved:</b>	N/A	N/A	a) 36% b) 40% c) 33%
	<b>Source:</b> <i>Triannual communications survey, sent to donor SC members for distribution to a representative sample of staff involved in PFM / SAI capacity development work; and staff of SAI international relations departments in a representative sample of SAIs across different regions.</i>			
<b>EXPECTED RESULT 5: Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development</b>				
<b>Expected Result Indicator: ERS</b>	<b>Baseline 2014</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
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 <b>(MoU Principle)</b> a) As reported by SAIs b) As reported by donors	a) 35% b) N/A	N/A	a) 50% b) 50%	N/A
	<b>Achieved:</b>	N/A	a) 47% b) Data not available <sup>104</sup>	N/A
	<b>Source:</b> a) <i>INTOSAI Triennial Global Survey (next due 2017)</i> b) <i>Targeted survey among donor members of the SC</i>			
<b>OUTPUT 1: Reviews of Cooperation initiatives; preparation and implementation of updated strategies</b>				
<b>Output Indicator: O1</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Number of SC working groups delivering their expected outputs, as follows: <ul style="list-style-type: none"><li>SAI PMF: recommendation on future role of the Cooperation</li><li>Global Call for Proposals: recommendation on strategic direction</li><li>SAI Capacity Development Database: recommendation on strategic direction</li><li>Results: Performance Measurement System finalised</li><li>Communications: communications strategy finalised</li></ul>	N/A	5	N/A	N/A
	<b>Achieved:</b>	5	N/A	N/A
	<b>Source:</b> <i>Summary of annual SC meeting</i>			
<b>OUTPUT 2: Increased funding for SAI capacity development</b>				

<sup>104</sup> The Secretariat surveyed the donor members in 2018, but the response rate was too low to provide an accurate picture.

<b>Output Indicator: O2</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Establishment and renewal of mechanisms to enhance access to SAI capacity development support, for SAIs, regional bodies and INTOSAI bodies: a) Global Call for Proposals redesign and launch b) SAI Capacity Development Fund	a) Not operating b) Established	a) SC decision to redesign and launch b) SC support to continuation	a) Launched b) Additional contributions received	a) Ongoing b) Operational
	<b>Achieved:</b>	a) Achieved b) Not achieved	a) Achieved b) Not achieved	a) Achieved b) Not achieved
	<b>Source:</b> Summary of annual SC meeting			
<b>OUTPUT 3: Research, guidance and training on donor aid practices and dissemination</b>				
<b>Output Indicator: O3</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
a) Paper on an issue relevant for SAI-donor policy dialogue developed, published and disseminated b) Study of effective approaches to supporting SAI capacity development published and disseminated ( <i>specific topic(s) to be defined by the Steering Committee</i> )	a) None b) None	a) Terms of reference developed b) None	a) One paper published b) Terms of reference developed	a) N/A b) One paper published
	<b>Achieved:</b>	a) Not achieved b) N/A	a) Coordination paper published b) NA – no paper requested by Steering Committee	a) N/A b) N/A
	<b>Source:</b> Studies/reviews/evaluations published on the Cooperation web pages			
<b>OUTPUT 4: Outreach and linkages to all high priority stakeholders</b>				
<b>Output Indicator: O4</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Status of the Cooperation's Communication Strategy	None	Finalized and disseminated to SC	Implemented	Evaluated
	<b>Achieved:</b>	Finalized and disseminated to SC	Implemented	Evaluated and continued
	<b>Source:</b> Secretariat monitoring reports			
<b>OUTPUT 5: Upgrade of the SAI Capacity Development Database and support for the Global Survey</b>				
<b>Output Indicator: O5</b>	<b>Baseline 2015</b>	<b>Milestone 1 2016</b>	<b>Milestone 2 2017</b>	<b>Target 2018</b>
Status of the INTOSAI-Donor Cooperation Portal	SAI CD database in operation	SC decision to establish IDC Portal	Launch of IDC Portal	Fully operational

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

## Risk Management

This is an update to the previous INTOSAI-Donor Cooperation risk register. It is now administered by the IDI Global Foundations, which has integrated the INTOSAI-Donor Secretariat's functions into the IDI. The table below shows the latest update to the risk register, submitted in the IDI Operational plan for 2019. This is updated and discussed in the IDI management team every four months.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Mitigating Measures	Residual Risk & Change (↑↔↓)	Notes
<b>Developmental Risk</b>							
<b>1. Leave No SAI behind:</b> SAIs in the most challenged environments are unable to effectively benefit from IDI work streams and initiatives and make little progress in strengthening their performance.	High	High	Treat	Improvements to the GCP process, follow-up of Tier 2 SAIs to gather lessons learned, shift towards building capacity in applying for and maintaining sustainable support and increased push for Tier 1 applications  (Partly controlled)	DDG and Manager	High (↔)	
<b>2. Insufficient awareness and application of the MoU principles</b> among the INTOSAI and Donor communities, thus not delivering the behavioural change required to enhance the effectiveness of SAI capacity development support	High	High	Treat	Increased awareness raising of the MoU principles within INTOSAI and international development fora. Increased communication of results and successes, and implementation of communications strategy.  (Partly Controlled)	All SC members, DDG and Manager	High (↔)	
<b>3. Insufficient donor interest for supporting GCP Tier 2</b>	High	Moderate	Treat	Ramp up engagement activities and promotion work to emphasise the importance of tier 2 round  (Partly Controlled)	All SC members	Moderate (↔)	

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment (Poor control / Partly controlled / Strong control)	Responsibility for Mitigating Measures	Residual Risk & Change (↑↔↓)	Notes
<b>4. Insufficient SAI engagement in participating in Tier 1</b>	High	Moderate	Treat	Reach out to eligible SAIs and regional organisations to stimulate submission of new concept notes. <i>(Partly Controlled)</i>	DDG and Manager	Moderate (↓)	
<b>5. Insufficient donor interest for supporting Tier 1</b>	High	Moderate	Treat	Work to improve upon concept notes in target SAIs and engage with potential donors who are active in their regions. Engage with other providers of support <i>(Partly Controlled)</i>	DDG and Manager	Moderate (↔)	
<b>Operational Risk</b>							
<b>6. Partnerships:</b> As the Global Foundations Unit partners with other organisations to achieve its objectives, the partners may not have the same approaches and routines to ensure contribution towards sustainable change.	Moderate	Moderate	Treat	In developing new partnerships, IDI is entering into formal partnership agreements setting out the requirements and commitments on its partners, and the governance arrangements to review and ensure these commitments are met. <i>(Strong control)</i>	DDG, SC members, Regions, INTOSAI Committees and other partnering organisations	Low (↔)	
<b>7. Information on the database is inaccurate and incomplete,</b> undermining its effectiveness in facilitating better coordination of capacity development support, and tracking volumes of support	High	Moderate	Treat	Development of new IDC Portal will make the database/ website more useful and interesting SC members to provide updated information regularly Global Foundations Unit to carry out quality control of the data <i>(Partly Controlled)</i>	SC members, DDG and Manager	Moderate (↔)	



APPENDIX TO PERFORMANCE AND ACCOUNTABILITY REPORT 2018