

Introduction



The IDI launched its strategic planning programme in 2006, to support SAs in developing their strategic plans. Subsequently this programme was enlarged to include comprehensive needs assessment guidance. Under this programme the IDI developed a strategic planning handbook, needs assessment guidance and supported a large number of SAs in INTOSAI regions in developing their strategic plans following a broad based approach. With the introduction of the ISSAI framework in 2010, the criteria and requirements for a well functioning SA were clearly articulated. The IDI used this framework to develop its SA Capacity Development Framework. The IDI provided support for ISSAI Implementation based on this framework and developed detailed ISSAI compliance assessment tools to help SAs map their current practices to ISSAI requirements.

The INTOSAI-Donor Cooperation Secretariat, located within the IDI, also coordinates efforts to develop a SA PMF. In the meanwhile there has been increasing emphasis in the IDI and INTOSAI community on measuring performance and reporting on performance. The IDI realised the need to align its various guidance documents and tools developed over a period of time and integrate these into a comprehensive strategic management process. It was also time to revise the strategic planning guidance and augment different sections of the guidance. The Strategy, Performance Measurement and Reporting programme was launched in 2015 to take care of the above mentioned needs.

Programme Objective

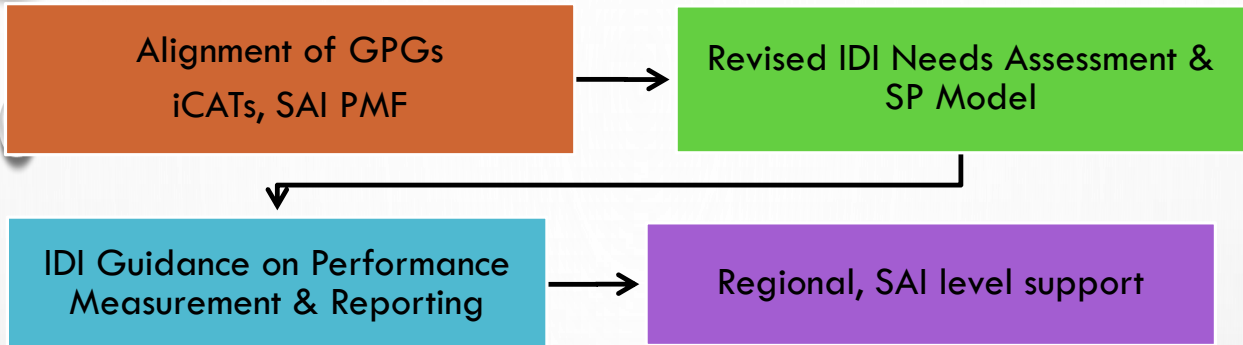
The main objective of the programme is **'strategically managed SAs and INTOSAI regions leading to higher performance'**



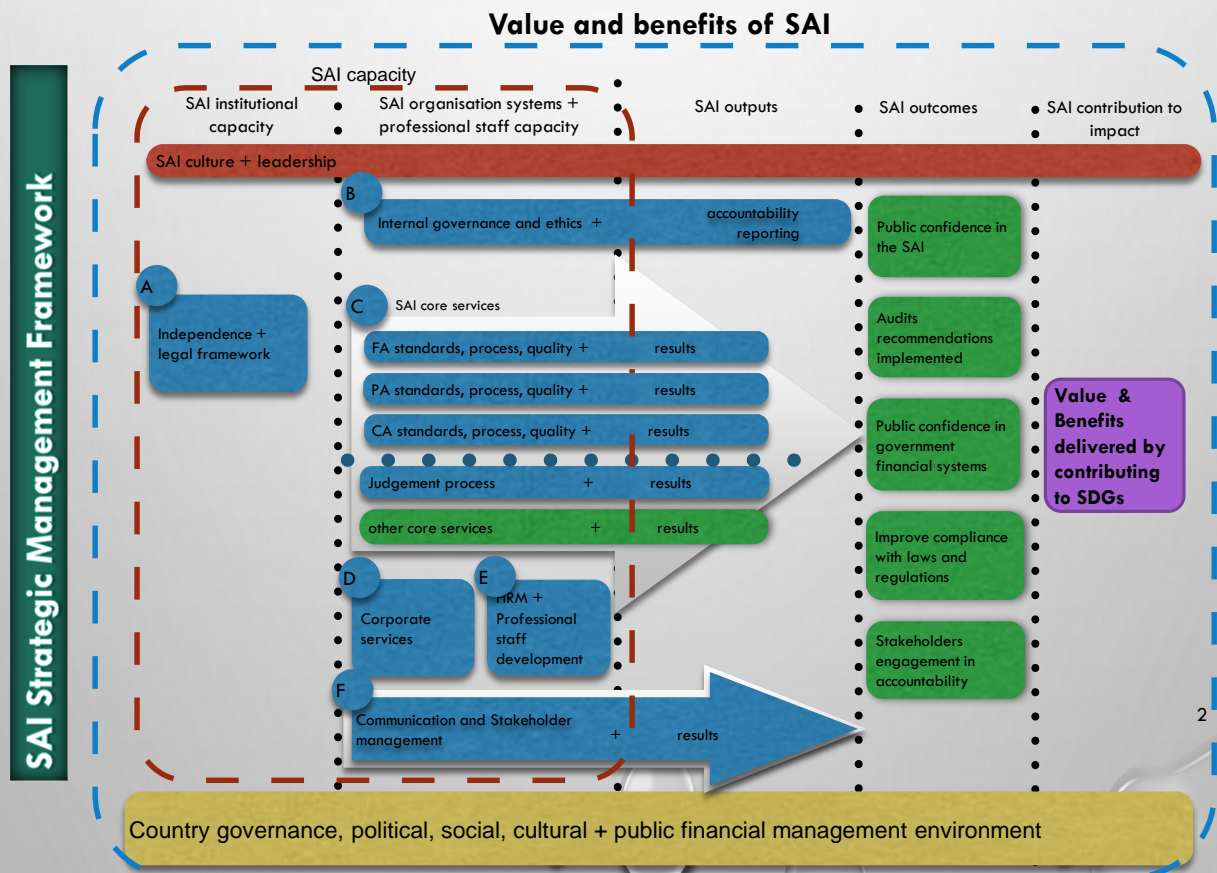
Programme Implementation

STRATEGY

The programme is envisaged to be implemented through the following process:



The programme will include alignment of IDI and INTOSAI global public goods i.e. mainly the two frameworks. The guidance will provide a revised strategic planning model that positions SAI PMF as a needs assessment tool as well, and speaks of a value chain approach to strategic planning for SAIs and regions. The document will also provide detailed guidance on performance measurement systems and reporting on SAI performance. The IDI has in 2015 and 2016 provided support in developing the strategic plan for SAI Liberia and Bhutan using the draft framework detailed below.



Besides SAls, the IDI Strategic Management Handbook will also define a Strategic Management Framework for regions. The discussions that started in Oslo in 2015 during the IDI workshop with INTOSAI Regions will continue into 2016. This framework will also be aligned and linked to CBC's framework for regional professionalism.

The guidance documents are expected to be finalised in 2016. The IDI will provide support on a case to case basis depending on the demand received from SAls, regions or groups of SAls.