INTOSAI DEVELOPMENT INITIATIVE

Strategic Plan 2014 – 2018

English

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Message

The INTOSAI Development Initiative, has since its first strategic plan in 2001, complemented the strategic initiatives of INTOSAI. It is my honour therefore, to acknowledge IDI's work and achievements, as it embarks on this third strategic plan. Staying true to its mandate since its establishment in 1986, IDI has built a legacy of supporting organisational and professional staff capacity development. I am encouraged that IDI is also proposing to support institutional capacity development in this strategic plan which is a welcome development to complete the cycle towards creating model organizations within our SAI community.

Partnerships have been a critical part of the IDI model, whether global, regional or sub-regional, and these partnerships have been used successfully to deliver on a range of needs of INTOSAI members. All of these initiatives are consistent also with the goal of enhancing the value and benefit of all SAIs, and the INTOSAI goal of capacity building.

IDI's role has grown in recent years. The important function of fostering closer cooperation between INTOSAI and the donor/development community has been assumed by IDI since 2009. In the most recent past, IDI has taken on the mantle of supporting ISSAI implementation in developing countries. Both of these programmes are crucial to the long term success of INTOSAI and the ISSAIs.

As IDI now embarks on its third strategic plan covering 2014-2018, I am confident that the IDI insights, professionalism, and goodwill that characterised my term, will carry into the future, for the benefit of all.

Mr. Terence Nombembe
Auditor General of the Republic of South Africa and
Chairman of INTOSAI Governing Board 2010- 2013

Message

We live in a globalized world. As the world changes, we are experiencing the transformations of economy and society as well as the rapid development of information technologies, giving rise to both the opportunities for an SAI to develop itself and the challenges to improve itself. In this context, SAIs are shouldered with heavy tasks, as for instance how to enhance the capacity of SAIs, and how to meet the public's trust and confidence in the independence, transparency, accountability, integrity, fairness, justice and other core values of SAIs, in order to set an example to the rest of the public sector, function as the guardian of public finance, and serve as an important pillar of national governance mechanisms.

Many SAIs have responded to this universal and urgent call for development by participating in the work of institutional capacity building and individual development, to ensure efficient and effective institutional operations and attain relevant objectives. In order to provide the support to the capacity building of member SAIs, INTOSAI has also adopted a number of measures, including sharing good practice in the public sector auditing, promoting the ISSAIs and SAI PMF, conducting peer review and exchanges, organizing trainings and seminars, implementing capacity building programmes, and improving the multilateral funding mechanism.

Ever since its establishment in 1986, IDI has played an important role in facilitating the bilateral and multi-lateral collaboration framework for pooling the global capacity building efforts by prioritizing the support of capacity building for SAIs in developing countries and least-developed countries, matching the capacity building project proposals with sustainable financial supports, maintaining the foresight function and the relevance of the issues it focuses, and utilizing and disseminating the IT-oriented methodology for capacity building. In the past 27 years, with the aim of working towards consensus and fostering the sharing of knowledge and experience, IDI has worked to enhance the professional and institutional capacity building of SAIs, through the implementation of a bunch of needs-based programmes for promoting and coordinating capacity building efforts and the inception of the sustainable training mechanism. All these efforts, including capacity building programs launched recently like ISSAI Implementation Initiative – the 3i Programme, the e-Learning course on Risk Based Approach to Financial Auditing (RBAFA) etc., have helped many SAIs in training independent, competent and professional auditors.

It would be a historic moment for IDI when the XXI INCOSAI is held in Beijing in October, 2013 as the congress will endorse the IDI's revised mandate and Strategic Plan 2014 – 2018, the third of the series, with the focus on institutional capacity development of SAIs, the implementation of the International Standards for Supreme Audit Institutions (ISSAIs) as well as the capacity development programmes in new areas of audit like extractive industries, environment and forest, IT Audit, etc.

As the incoming chair of INTOSAI, I strongly believe the new strategic plan of IDI will provide a guidance for the work of IDI in the coming five years, make more contribution to the capacity building of SAIs in developing countries, and foster the building of independent, competent and innovative SAIs in the context of Globalization.

Mr. LIU Jiayi,
Auditor General of the People's Republic of China and
Chairman of INTOSAI Governing Board 2013-2016

Message

Strategic plans have informed and directed the IDI's activities since 2001 when the first plan was formulated. This strategic plan for the years 2014-2018 is the IDI's third. Shifting paradigms have characterised each plan period of the IDI and this one is no different. This strategic plan, developed by following a broad based consultative process, reflects the aspirations of IDI's key stakeholders and the recommendations of the recently concluded external review of the IDI. It captures the widening role of the IDI and demonstrates how it has become crucial to supporting development of Supreme Audit Institutions (SAIs).

During the previous strategic plans the IDI mainly focused on supporting organisational and professional staff capacity development. In this plan period the IDI will also support institutional capacity development of SAIs. Together with other institutions, every SAI is part of the public financial management chain in their respective countries . SAIs audit public sector operations, report on findings and help people hold to account those charged with public sector governance. While SAIs need to be strong, independent and multidisciplinary, they also need to be well integrated in the larger public financial management framework and interact with other institutions and civil society.

Another new element of this plan is the IDI Results Framework which will mainly measure the achievement of IDI outcomes. For the first time there is a system at the level of the strategic plan which addresses what the IDI plans to realistically achieve .It is also made clear that other outcomes will be the responsibility of the respective SAIs.

The IDI needs enhanced capacity to deliver in accordance with its renewed mandate and the strategic plan. The competent and dedicated staff of the IDI has been one of its success factors and I take it for granted that they will keep up their efforts. The tremendous interest and support demonstrated by the SAI community are other crucial factors contributing to the success of IDI capacity development programmes. Terms like "SAIs helping SAIs" and "peer-to-peer" learning are much more than slogans, they underscore the willingness to share and help which characterises SAI development cooperation. The continuous support provided by donors and in-kind by SAIs ensures that resourcing of the capacity development cooperation will continue to flourish.

I am confident that the IDI Strategic Plan 2014-2018 will build on what is already achieved and will take the capacity development cooperation among SAIs and partners to new heights.

Mr. Jørgen Kosmo,
Auditor General of Norway and
Chairman of the IDI Board

Snapshot of IDI Strategic Plan 2014 – 2018

Mandate
The IDI is an INTOSAI body that supports Supreme Audit Institutions in developing countries, in their efforts to sustainably enhance performance, independence and professionalism.

The IDI provides support to SAIs by facilitating
- Implementation of international standards, including the ISSAIs
- Development of institutional, organisational and professional staff capacities
- Knowledge sharing and implementation of good practices
- Scaled up and more effective support to SAIs through partnerships with stakeholders

Using a client centred approach the IDI facilitates SAI development initiatives at global, regional, sub regional and SAI level; including limited bilateral support on a needs basis. The IDI may also provide capacity development support for developed country SAIs on cost recovery basis.

Vision
Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the benefit of citizens

Mission
The INTOSAI Development Initiative is an INTOSAI body, which supports Supreme Audit Institutions in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. The IDI provides this support by facilitating and coordinating effective SAI capacity development programmes; developing and disseminating Global Public Goods; strengthening regional bodies, networks and communities; and mobilizing scaled up and more effective support to SAIs.

Values: Innovation, Diversity, Impact

IDI Strategy

Strategic Priorities: What value creation of SAIs will the IDI contribute to?
SP1. Contribute to strengthening the accountability, integrity and transparency of government and public entities
SP2. Demonstrating ongoing relevance to citizens and other stakeholders
SP3. Leading by example

IDI Outcomes: What outcomes will the IDI aim for in creating value for SAIs?
IO1. Effective SAI capacity development programmes
IO2. Global Public Goods used by stakeholders
IO3. Stronger regional bodies, networks and communities
IO4.Scaled up and more effective support to SAIs

IDI Service Delivery Model: How will the IDI achieve its outcomes?
Partnership Model, Approaches to service delivery, resourcing and funding, core principles
IDI Capacity Development Model

IDI Capacity: What capacity does IDI need to achieve excellence in service delivery?
IC1. Good Governance
IC2. Effective resource management
IC3. Professional team
IC4. Strong stakeholder relations and partnerships

Executive Summary

This strategic plan for 2014-2018 is the IDI's third strategic plan. This plan seeks to take forward the work done in the previous plans.

The IDI mandate had not been changed formally since the organisation's inception in 1986. This strategic plan contains a revised mandate that reflects the changes in the IDI's role and environment in which it operates. During the last strategic plan the IDI mainly focused on supporting organisational and professional staff capacity development. In this strategic plan period the IDI will also support institutional capacity development of SAIs. The IDI's portfolio will expand to include bilateral support programmes in limited cases. While continuing to support SAIs through global, regional and sub regional capacity development programmes, the IDI will provide bilateral support only in rare cases where SAIs in fragile countries do not have other providers of support.

In a significant departure from previous strategic plans, this plan contains the IDI Results Framework which distinguishes between SAI Outcomes and IDI Outcomes. The SAI outcomes are based on the INTOSAI's Value and Benefits Framework. While the SAI outcomes are the values created at SAI level that the IDI hopes to contribute to, the IDI outcomes are those through which the IDI will create value for SAIs. The IDI will be responsible only for achieving the IDI outcomes. The IDI has described its service delivery model and SAI capacity development model for the first time in this strategic plan document. The service delivery model describes IDI partnership approach, its approaches to capacity development, resourcing and funding and also core principles. The SAI capacity development model explains the IDI'sunderstanding of the aspects and framework for SAI capacity development.

INTOSAI also identified implementation of the ISSAI framework as one of its key priorities in the INTOSAI Strategic Plan 2011-2016, and gave IDI the responsibility for supporting ISSAI implementation in SAIs of developing countries. The IDI will continue to support SAIs through the ISSAI Implementation Initiative (3i Programme) and craft long term strategies for ISSAI implementation support.

In 2009, INTOSAI signed a Memorandum of Understanding with 15 development partners to foster closer collaboration between INTOSAI and the Development Community. This led, in 2010, to the Steering Committee of the INTOSAI-Donor Cooperation appointing the IDI as a Secretariat for such Cooperation. The objectives and outcomes of the INTOSAI –Donor Secretariat have been integrated in a common results framework defined for the IDI.

Magnus Borge
Director General

Mandate

The IDI is an INTOSAI body that supports Supreme Audit Institutions in developing[1] countries, in their efforts to sustainably enhance performance, independence and professionalism.

The IDI provides support to SAIs by facilitating
- Implementation of international standards, including the ISSAIs
- Development of institutional, organisational and professional staff capacities
- Knowledge sharing and implementation of good practices
- Scaled up and more effective support to SAIs through partnerships with stakeholders

Using a client centred approach the IDI facilitates SAI development initiatives at global, regional, sub regional and SAI level; including limited bilateral support on a needs basis. The IDI may also provide capacity development support for developed[2] country SAIs on cost recovery basis.

Vision

Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the benefit of citizens

Mission

The INTOSAI Development Initiative is an INTOSAI body, which supports Supreme Audit Institutions in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. The IDI provides this support by facilitating and co-ordinating effective SAI capacity development programmes; developing and disseminating Global Public Goods; strengthening regional bodies, networks and communities; and mobilizing scaled up and more effective support to SAIs.

Values

The IDI's Values are shared beliefs that define its organisational ethos. They also serve as guiding principles by steering the way the people within the IDI think and act while striving to fulfil the organisation's Mission and achieve its Vision. The IDI Values form a firm foundation on which stands all the strategies formulated and implemented by the IDI.

Innovation

The IDI constantly strives to find new ways to improve and meet stakeholder needs with great-

er effectiveness. For it, change is an opportunity rather than a threat. The IDI encourages creativity and is not afraid to take informed, responsible risks.

Diversity

The IDI respects and encourages diversity in its various forms, including diversity of ideas, diversity across cultures and gender diversity. It recognises the value of different perspectives and diverse experiences. Diversity is reflected in the IDI's staffing as well as in the way it operates to meet the diverse needs of its different stakeholders.

Impact

In spending the public funds at its disposal the IDI is committed to deliver expected results in a cost efficient manner. The underlying aim of all its efforts is to deliver products and services that promote desirable change in and for those who receive support from the IDI. The IDI endeavours to facilitate outcomes by weaving in ownership and sustainability measures throughout all its activities.

1 Countries per the OECD – Development Assistance Committees' (DAC) list
2 Countries that are not on the OECD's DAC list

Strategic Priorities

- SP1. SAIs contributing to strengthening the accountability, transparency and integrity of government and public sector entities
- SP2. SAIs demonstrating ongoing relevance to citizens and other stakeholders
- SP3. SAIs leading by example

Strategic Priorities

The strategic priorities of the IDI describe the areas of SAI performance and capacity that the IDI will contribute to. They reflect the broad themes or focus areas for the IDI's capacity development work during this strategic plan period. They are based on the principles enunciated in the INTOSAI's Value and Benefits Framework. The strategic priorities describe outcomes at the SAI level. As such they are mainly the responsibility of the SAI. The IDI can only support the SAI and contribute to the achievement of these outcomes. During this strategic plan period the IDI will work together with other INTOSAI bodies and stakeholders i.e. INTOSAI committees, INTOSAI working groups, INTOSAI regions, professional bodies, donors and multilateral institutions to support SAIs in delivering the following value and benefits to its stakeholders.

SP1. SAIs contributing to strengthening the accountability, transparency and integrity of government and public sector entities

The main role of a SAI is to help people hold to account those charged with public sector governance. A SAI strengthens accountability, transparency and integrity through its core business – auditing public sector operations and reporting on its findings without fear or favour. In order to carry out this core business effectively a SAI must have the required mandate and independence; should be capacitated to fulfil its mandate and carry out audits as per applicable professional standards; must report publicly on its findings in a timely manner; and provide required assistance to enable those charged with governance to ensure that SAI's recommendations are implemented.

In this strategic plan the IDI will support SAIs in this aspect by:

- Helping SAIs in enhancing their Independence and legal framework – The IDI will work with, both, the SAI and its stakeholders, to contribute to enhancing SAI independence and legal framework. The IDI will act as an enabler by advocating the cause of SAI independence and by building capacity of SAIs and their stakeholders to understand and lobby for stronger SAIs. This support can be provided through regional, sub regional, SAI level programmes or as bilateral support as per applicable criteria.
- Supporting SAIs in implementing ISSAIs – The IDI will continue to support SAIs in implementing the ISSAI framework.

- SAI- Stakeholder Relations - The IDI will facilitate SAIs' in enhancing their capacity to engage with their stakeholders, mainly parliaments and respective committees, media and civil society for ensuring implementation of SAI recommendations leading to greater audit impact.

SP2. SAIs demonstrating ongoing relevance to citizens and other stakeholders

To stay continually relevant in a fast changing public sector landscape a SAI must have a good understanding of developments in the wider public sector and expectations of its stakeholders. This enables the SAI to proactively contribute to emerging issues and support public sector improvement. The SAI can contribute to emerging issues by having systems to keep abreast of topical and significant issues and by taking them up through the audit programmes of the SAI. A SAI can also demonstrate its relevance by having in place mechanisms for measuring and reporting on its own performance. Effective communication with stakeholders is essential for better appreciation of the SAI's role, responsibilities, work and results. A SAI also needs to advocate the cause of transparency and accountability in the public sector. The SAI should be a credible source of independent and objective insight and guidance to support beneficial change in government and public entities.

The IDI will contribute to supporting SAIs in demonstrating ongoing relevance by:
- Supporting SAIs in auditing new and emerging areas by conducting research, providing guidance, expert support, knowledge sharing platform and support for pilot audits.
- Continuing to coordinate the development and piloting of the SAI Performance Measurement Framework (SAI PMF).
- Contribute to the development of guidance on evaluations of SAI capacity development programmes

SP3. SAIs leading by example

SAIs' credibility as independent oversight bodies depend on being seen as competent, independent and publicly accountable for their operations. In order to ensure their credibility SAIs must lead by example. This includes ensuring appropriate transparency and accountability, ensuring good governance, complying with a code of ethics, striving for service excellence and quality and promoting learning, knowledge sharing and capacity building. In this strategic plan period the IDI will support SAIs in their efforts towards leading by example through:
- Helping SAIs develop and implement performance measurement and reporting systems
- Support SAIs in strengthening SAI leadership and governance e.g. strategic planning, implementation of code of ethics and resource management
- Supporting implementation of level 3 and level 4 ISSAIs (auditing principles and detailed guidelines) that would lead to enhanced professional audit practices in SAIs, providing guidance and support for better resource management practices and providing guidance and support for learning, knowledge sharing and capacity development.

IDI Outcomes

IDI Outcomes - What are the IDI outcomes that will create value for its client SAIs ?

• IO1. Effective SAI capacity development programmes

• IO2. Global Public Goods used by stakeholders

• IO3. Stronger regional bodies, networks and communities

• IO4. Scaled up and more effective support to SAIs

IDI Outcomes

IO1. Effective SAI Capacity development programmes

During the last strategic planning period 2007-2013 the IDI has been designing, developing and delivering comprehensive capacity development programmes for enhancing organisational and professional staff capacities of SAIs. These programmes are partnerships with INTOSAI working groups, committees, regions and professional bodies. The IDI has been working across the four goal areas of INTOSAI and worked in cooperation with the INTOSAI Professional Standards Committee and its sub committees, INTOSAI Capacity Building Committee, various working groups under the INTOSAI Knowledge Sharing Committee and the INTOSAI Finance and Administration Committee. The IDI assists in coordination between INTOSAI Committees and Working Groups and SAIs. The IDI capacity development programmes help in creating awareness and develop capacity for the implementation of the products of other INTOSAI bodies. The IDI programmes also help SAIs in implementing the standards, guidance and good practices developed by INTOSAI Working Groups and Committees. During this strategic planning period the IDI will continue to partner with INTOSAI bodies and regions to deliver effective capacity development programmes for SAIs of developing countries.

While continuing to design and deliver client centred capacity development programmes, the IDI will also focus on the following new areas

- Besides supporting SAIs in developing organisational and professional staff capacity, the IDI will also focus its support on institutional capacity development of SAIs. This would involve working in the area of supporting SAIs in strengthening their independence and legal framework. The programmes will support both the creation of SAI capacity to advocate its own cause and providing SAIs a platform for greater interaction and communication with their key stakeholders. SAIs communications and relations with parliaments and respective committees, audited entities, media and civil society organizations will be emphasised.

- The IDI will enhance its system for programme selection, programme planning and reporting by putting in place a system for collecting baseline data, better documenting of needs, monitoring and evaluation of programme outcomes.

- Recognizing the importance of leadership in all aspects of SAI development and performance, the IDI will also focus on support for leadership and management development.

- In the long run ISSAI Implementation at SAI level will be possible only through a professional workforce. The IDI will partner with other INTOSAI and professional bodies to explore a range of accreditation options for SAI staff and management

working in different audit streams.

- Support for implementation of ISSAIs and development of institutional capacity will also entail greater IDI programme engagement at SAI level. In cooperation with regional partners, the IDI will attempt to reach out to different levels of management in the SAI to create a critical mass that can take forward the capacity development in their SAI.

- The IDI will setup its own learning management system through which a portfolio of e-learning courses can be offered to SAIs on a regular basis. Such courses will be a part of larger capacity development programmes to ensure effectiveness at the organisational level. They will also reduce the IDI's carbon footprint.

- Based on the needs reflected by client SAIs, regions and INTOSAI stakeholders, the IDI programmes will also support SAIs in developing their capacity to proactively deal with emerging issues e.g. audit of extractive industries through research and development activities.

- The IDI will continue to promote and support gender equality by endeavouring to empower women in its capacity development programmes. While continuing to seek gender balance in both the resource teams and beneficiaries of IDI programmes, the IDI will also encourage SAIs to empower women through their own policies and practices and also through their audit work.

- In keeping with its mandate, the IDI has developed and implemented capacity development programmes for the benefit of SAIs of developing countries. While the IDI will continue to prioritise SAIs in developing countries, it will also endeavour to respond to demand from SAIs in developed nations, on cost recovery basis subject to resource availability. This will enable greater outreach in the INTOSAI community.

During this strategic planning period, the IDI will also provide bilateral support to SAIs in developing countries. This support will be considered on a case to case basis and will depend on the needs of the SAI, nature of requested support, IDI capacity to provide such support and availability of alternative providers. The IDI Service Delivery Model further elucidates the criteria for providing such bilateral support.

IO2. Global public goods used by stakeholders

In the context of this strategic plan, global public goods can be defined as products and tools that help in global knowledge creation for capacity development of the SAIs. These products and tools are freely available to the SAIs and all other stakeholders involved in SAI capacity development, and members of public at large, such that the use by one party does not preclude use by another. The IDI will facilitate the use of global public goods at SAI level by:

- Disseminating and providing capacity development support to SAIs for use of global public goods created by INTOSAI committees and working groups e.g. ISSAIs, CBC guidance, guidance produced by working groups under the INTOSAI Knowledge Sharing Committee; by regional bodies and other stakeholders.

- Creating global public goods to help SAIs implement in-

nation of these goods. The IDI will also create global public goods in cooperation with INTOSAI regions. Cooperation with the regions will help in incorporating in the regional perspective and avoid duplication of efforts, thereby creating economies of scale. Cooperation with INTOSAI committees and working groups will help in the dissemination of international good practices to all SAIs.

In this strategic plan period, a research function is planned to be set up in the IDI. This function will provide the basis and support for development of global public goods. The IDI will also put in place a quality assurance and maintenance programme, so as to ensure quality and regular updating of global public goods.

ternational best practices and providing capacity development support for the use of these global public goods to SAIs. A large number of guidance documents, handbooks and toolkits have already been produced as a part of the IDI capacity development programmes. These documents are mainly based on the global good created by INTOSAI committees and working groups.

The IDI will continue to create global goods in different areas of interest for the SAIs as a part of its capacity development programmes. In order to ensure greater outreach of these goods, a greater emphasis will be placed on making them available and easily accessible through the web to all SAIs, stakeholders and public at large. Making available these goods in all four IDI languages[3] will also be a part of the outreach agenda.

The IDI will also facilitate client SAIs in using global public goods through learning, knowledge sharing and support for piloting the global public goods in the SAIs.

While global public goods will be universally available, they will be mainly tailored to meet the needs of SAIs in developing countries. Resource persons for client SAIs will be involved in both the creation and dissemi-

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3 Arabic, English, French and Spanish

IO3. Stronger regional bodies, networks and communities

INTOSAI's regional bodies are the IDI's strongest and preferred partners in its capacity development programmes. A strong regional body can facilitate the building of a SAI community and peer to peer networks (including SAIs in developing countries providing support to other SAIs in developing countries) that promote and support each other in capacity development. Over the years the IDI has worked towards enhancing regional infrastructure and resources by partnering with regions to create pools of training specialists and champions in different areas. Through the systematic approach to training, the regional bodies have been encouraged to use participatory, learner centred approaches to capacity development. In recent years, the IDI has endeavoured to encourage regional bodies in using cost effective blended solutions for programme delivery. The IDI has also participated in and supported regions in the development of their strategic plans and in accessing funding from donors in the implementation of their plans. In this strategic plan period the IDI will continue to support INTOSAI regions by

- Creating pools of regional champions and resource persons in audit, management, capacity development, quality assurance and other SAI areas e.g. Stakeholder relations etc. These champions will help the regional bodies in taking forward initiatives in various audit and other SAI related areas.

- Supporting regional bodies in developing and implementing strategic plans
- Encouraging regional bodies to design develop and deliver comprehensive capacity development programmes, using a facilitation approach.
- Partner with regional bodies to design, develop and delivery comprehensive capacity development programmes
- Help regional bodies in accessing funding for their programmes and fostering effective partnerships.
- The IDI will use its web based portal for fostering knowledge networks and communities of practice that bring together practitioners from SAIs, professional bodies, international organizations and other stakeholders.

IO4. Scaled-up and More Effective Support

The IDI will continue to facilitate scaled up and more effective support for SAIs through the INTOSAI Donor Cooperation. The INTOSAI Donor Secretariat, within the IDI, cooperates with a wide range of INTOSAI bodies, the donor community and SAI stakeholders to achieve the following ten outcomes.

Increased support for SAI capacity development: through the INTOSAI-Donor Cooperation, the IDI advocates for increased focus on, and financial support for, SAIs as key pillars of effective country systems, good governance, accountability and transparency. The IDI currently works with 20 international donor organizations that are signatories to the Memorandum of Understanding of the INTOSAI-Donor Cooperation as well as other international stakeholders and observers to the INTOSAI-Donor Steering Committee. Together with the chair of the CBC, the IDI represents INTOSAI in international development fora, such as the High Level Forum on Aid Effectiveness and the OECD-DAC. Specific activities intended to help scale-up

support include administering Global Calls for Proposals across the SAI community that are presented to potential providers of support for funding, as well as efforts to establish a multi-donor trust fund for SAI capacity development.

Effective SAI capacity development: The IDI will better measure the effectiveness of its own initiatives, in terms of outcomes as well as longer term impact, and will encourage and support others to do the same through the INTOSAI-Donor Cooperation. Through doing so, the IDI aims to contribute to learning on SAI capacity development.

Better allocative efficiency of support: as a core principle, IDI promotes ownership of SAIs by ensuring that all new initiatives respond to the expressed demands of SAIs in developing countries, bringing them together with the capacity development demands as perceived by IDI, INTOSAI committees, regional bodies, development partners and other stakeholders. This is imple-

mented through the process for selecting new IDI programmes, the Global Call for Proposals (where proposals are originated by the SAIs), and through training on good practices provided to the INTOSAI and donor communities. In addition, the INTOSAI-Donor Secretariat is supporting a number of interested donors to establish a global SAI capacity development fund, through which funds would be allocated to SAI capacity development proposals through a process which

seeks to compare the potential value for money of different proposals, thus enlarging the spectrum of SAI support beyond donors' priorities.

Better coordination and alignment: to strengthen coordination of support provided from the INTOSAI and donor communities, the IDI maintains a SAI Capacity Development database, which provides information on all SAI capacity development programmes and is actively used, particularly at the point of initiating new support, to ensure better coordination of support. In addition, the IDI encourages all providers to align their support behind country-led strategies and plans: this principle is followed in IDI programmes and is emphasized in the Global Call for Proposals, SAI Capacity Development Fund templates, and training provided to SAIs and donors.

SAI-led strategies: IDI has developed guidance on capacity building needs assessments and strategic planning as global public goods, and run capacity development programmes for many SAIs in cooperation with INTOSAI regions. The IDI will continue to roll-out strategic planning programmes in countries and regions where SAIs and regions express such needs, will keep relevant global public goods up to date, and will continue to develop and promote public goods in a way which contributes to more effective SAI strategy development (e.g. iCATs and the SAI PMF).

Increased peer-to-peer and south-south support: In addition to the cooperation with the supply side of SAI support, the IDI will continue to use and promote peer-to-peer and south-south cooperation. Both are perceived by SAIs as preferable forms of support by utilizing the experiences of SAIs that have recently gone through similar development challenges. This preference was confirmed from the results of the 2010 stocktaking of the SAI community. In answering these demands, IDI ensures broader ownership of capacity development efforts.

More informed donor engagement with SAIs: working with donors through the INTOSAI-Donor Cooperation enables IDI to contribute to donor harmonization by ensuring that INTOSAI-Donor Steering Committee members and other development partners are more informed about SAI capacity development. While this provides an entry point into the central policy functions of donors, more is required to build the capacity of all donor staff engaged in SAI capacity development. The IDI will develop and repeatedly deliver a training course for donor staff focused on understanding SAIs and contributing to more effective SAI capacity development. In addition this will contribute to better designed capacity development projects, and better monitoring and evaluation.

Continually improving providers: support for SAI capacity development comes from many sources, including SAIs, INTOSAI regional bodies, IDI, INTOSAI committees and working groups, donors, professional finance and account-ancy bodies, consultancy firms and individual consultants. By partnering with established as well as emerging providers the IDI facilitates continuous learning and knowledge exchange with these providers. In cooperation with the INTOSAI Capacity Building Committee and regions, IDI supports the SAI supply-side community, facilitating a holistic overview of the supply side landscape, and encouraging emerging providers to gain, and learn from, experience by partnering with established providers.

Better design of support: The IDI will apply recognized good practices in the design of capacity development support in its own programme design, and contribute towards others doing the same, e.g. through the Global Call for Proposals, SAI Capacity Development Fund templates, donor training, and a SAI research and evidence programme.

Better monitoring and evaluation of support: Better monitoring and evaluation of SAI capacity development support will help identify clear goals and measure results. This will facilitate acceptance of the im-

reporting on performance. In addition, the IDI is contributing to development of guidance on evaluations of SAI capacity development programmes, undertaking periodic stock takes across the INTOSAI community, will undertake a synthesis of evaluations on completed SAI projects, and will commission an impact assessment of the INTOSAI-Donor Cooperation.

portance of monitoring and evaluation; and provide a measurement tool and evaluation framework to SAIs for monitoring and evaluating their performance. The IDI is coordinating a task team set up by INTOSAI under the Working Group on the Value and Benefits of SAIs to develop a SAI Performance Measurement Framework (SAI PMF). This will provide a tool to enable measurement and monitoring of SAI performance over time, and contribute to better SAI

The IDI's Service Delivery Model

- IDI Service Delivery Model
- A partnership model for strengthening SAI performance and capacity
- The IDI Approach
- Resourcing of the IDI
- IDI Core Principles
- The IDI's SAI Capacity Development Model

The IDI's Service Delivery Model

This model describes how the IDI will achieve the outcomes that it has committed to in this strategic plan.

The IDI supports SAIs (predominantly in developing countries), through a client centred facilitation approach, in their efforts to sustainably enhance their performance, professionalism and independence, and thereby contribute to SAIs making a difference in the quality of public sector governance and public service for the benefit of their citizens.

The following service delivery model has been developed to guide the implementation of the 2014-2018 IDI Strategic Plan. It comprises of the IDI partnership model, IDI approach, IDI sources of resourcing and funding as well as IDI's key principles for delivery.

A partnership model for strengthening SAI performance and capacity

The IDI seeks to support SAIs in strengthening their performance and capacity through the 1) direct provision of capacity development programmes through partnerships, and by 2) supporting and strengthening the efforts of partners in enhancing SAI performance and capacity

The IDI provides needs based, effective and sustainable capacity development programmes targeting developing country SAIs globally. The programmes

IDI Service Delivery Model

Mission: Support Supreme Audit Institutions in developing countries in their efforts to sustainably enhance performance, independence and professionalism

Partnership Model

SAIs

IDI
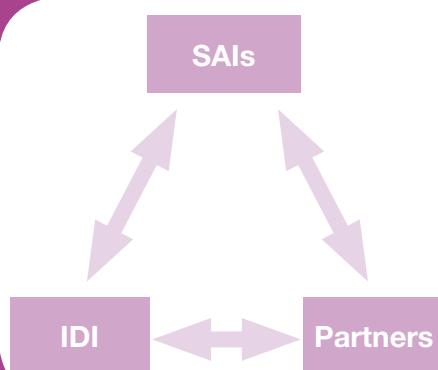
Partners

Partners
- INTOSAI Comitees & Working Groups
- INTOSAI Regions & other groups of SAIs
- UN Agencies & OECD
- Donors
- Providers of support to SAIs
- Civil Society

IDI Approach

1. Collaborate with partners in global and regional initiatives to facilitate improvement in performance and capacity in groups of SAIs in developing countries
2. Provide bilateral support to SAIs in developing countries to help improve capacity and performance
3. Provide capacity development assistance, on cost recovery basis, to SAIs (including developed country SAIs*)

Source of Funds & Resources

- INTOSAI Membership Fees
- SAI in-kind support
- INTOSAI Regions in-kind support
- Donor core funding
- Donor ear marked funding (including for bilateral projects)
- Direct Parliamentary Contributions
- Provision of cost recovery services

* Where there are positive externalities for SAIs in developing countries.

Delivered Following the IDI Core Principles

1. Responsive to SAI needs
2. Facilitate capacity developpment
3. Empower beneficiary SAIs
4. Build partnerships
5. Hold ourselves accountable

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    ┌────────┐
    │  SAIs  │
    └────────┘
     ↗      ↖
┌──────┐  ┌──────────┐
│ IDI  │←→│ Partners │
└──────┘  └──────────┘
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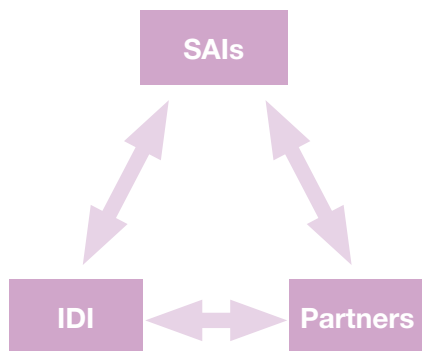
are delivered in partnerships with INTOSAI Committees and Working Groups, the INTOSAI regions and other stakeholders. The IDI approach facilitates peer-peer, south-south and triangular cooperation and partnerships. In addition to peer-peer support being documented as the preferred modality of support by the SAI community, it leverages support between SAIs and INTOSAI regions and contributes to the establishment of long lasting and innovative partnerships between SAIs that face comparative development challenges and opportunities. The IDI seeks to adopt a flexible, inclusive, innovative and responsive approach to SAI capacity development. This involves working in four languages[4], with emerging issues where SAIs can make a difference, strengthening SAI leadership, and focusing on institutional, organizational and professional staff capacity development.

Recognizing that there are a number of other providers of SAI capacity development support, including the INTOSAI regions, SAIs, donors and private sector service providers, the IDI also seeks to enhance

the performance of partners in terms of delivering effective and sustainable capacity development support for the benefit of the SAI community. The IDI does this by building sustainable partnerships with regions and other stakeholders, sharing knowledge across stakeholders by drawing on its role as a global INTOSAI entity, its close collaboration with the SAI and INTOSAI community, donors and other service providers, as well as its substantial experience in SAI capacity development. To support effectiveness and value for money in capacity development interventions, guidance material and best practices developed by the IDI are made available to the SAI community and other stakeholders as public global goods. The IDI also contributes to the coordination of support provided by hosting of the SAI Capacity Development Database.

The IDI also seeks to support the strengthening of the INTOSAI regional structures as key partners of their SAI members. This is done by contributing to capacity development of the regions through joint planning and implementation of capacity development programmes, by leveraging knowledge experiences and materials across the INTOSAI regions, by facilitating the regions in accessing resources and through the development of pools of capacity building expertise that are used by the SAIs, regions, INTOSAI globally as well as other partners providing support, and which as such have a multiplier effect on SAI capacity development.

The operations of the IDI also enhance the value of the work done by the INTOSAI Committees and Working Groups by providing a vehicle for dissemination and implementation of these products in the SAI community, and for ensuring that the INTOSAI committees and working groups are informed about the needs, challenges and opportunities facing the SAI community.

While the IDI seeks to support partners in terms of ensuring sustainable, effective and needs based capacity development support for the benefit of the SAI community, this is a mutually beneficial relationship that also enhances the performance and capacity of the IDI to deliver on its mandate. The IDI benefits from a high level of in kind support from the SAI community, the INTOSAI regions and the INTOSAI Committees and Working Groups, including the provision of resource persons and experts, the hosting of events and the provision of standards and guidance material that provides a key component of the IDI programmes. Donors, UN agencies and civil society organizations also form key partners in terms of leveraging support for the IDI capacity development support.

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4 Arabic, French, English and Spanish. IDI materials are also sometimes made available in other languages such as Portuguese and Russian.

The IDI Approach

Collaborate with partners in global, regional and sub regional initiatives to contribute to enhancing capacity and performance of groups of SAIs in developing countries

The IDI has throughout its existence had the mandate to work with developing SAIs across the world through a clustered approach where the capacity development initiatives are delivered to groups of SAIs. The beneficiary group comprises around 140 SAIs in developing countries that are members of INTOSAI and/or an INTOSAI region. The clustered approach entails support targeting SAIs with similar capacity development needs within a region, or through global programmes that cut across the INTOSAI regions provided in different languages. This approach adds value by providing economies of scale and cost efficiency in that it reaches a large group of SAIs, addresses SAIs with similar needs and challenges, contributes to building regional-SAI partnerships, peer to peer learning and south-south and triangular cooperation, strengthens the regional structures, and effec-tively utilizes the knowledge and close interaction that the regional structures have with their members.

In using a sub regional, regional or global approach the IDI has also provided for SAI level rollouts. Within an SAI the IDI programmes also address top management, senior management, operational management and SAI staff.

The sub regional, regional and global approach for the benefit of SAIs in developing countries will continue to form the main basis for the IDI capacity development interventions through the 2014-2018 IDI Strategic Plan.

Provide bilateral support SAIs in developing countries

SAIs operate in different political and economic environments and face varied constraints and opportunities. While the large majority of developing SAIs participate in, and benefit from, the regional and global programmes, a substantial number of SAIs also require more extensive bilateral support to sustainably develop their capacity and performance. There are also SAIs, for instance in fragile countries, that currently are at a stage of development where they are not in a position to actively participate in and benefit from the regional and global programmes on offer.

INTOSAI has a strong tradition of bilateral peer-peer support, and a large number of SAIs in developing countries are currently involved in bilateral capacity development programmes. There are also a large number of SAIs that receive donor support and support provided by private sector providers.

While the IDI predominantly has worked through the clustered approach, there have been examples of support provided directly at the SAI level[5]. The IDI receives many requests for bilateral support, predominantly from the SAIs, but also from the regions and donors. Recognizing that support to SAIs needs to be tailored to the environment in which they operate in, and that access to bilateral capacity development support is constrained, the IDI has decided that it will also work at the bilateral level with SAIs in developing countries.

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5 For four SAIs in CREFIAF

The bilateral support of the IDI will be considered on a case-by case basis, considering among other things the needs and nature of the required support, the IDI capacity to provide support (without negatively impairing the ability to provide regional and global support), the availability of alternative providers that could be used and the perceived value the IDI could contribute. Priority will be given to support, on a needs basis, SAIs in fragile countries and SAIs that currently are non recipients of peer-peer bilateral support. Prior to entering into any support arrangements, the IDI will check whether there are other SAIs or regional bodies that equally can provide the support, to ensure that it does not crowd out other suppliers.

Provide capacity development assistance to SAIs in developed countries

While the IDI mandate has been, and will continue to be, focused on supporting SAIs in developing countries, IDI products have been available to all SAIs across the INTOSAI Community. This includes the availability of resource materials developed through the IDI

programmes, the use of (and training in) tools[6] that support capacity development efforts, access to knowledge portals and communities of practice, and the role of the IDI as a knowledge and competence centre on SAI development which provides guidance and support to all INTOSAI members on a needs basis.

The demand for the IDI capacity development programmes is substantial, and also encompasses SAIs from developed countries. This has in particular been the case for the ISSAI Implementation Initiative, but also applies to other areas of development. Recognizing the demand, the experience of the IDI in facilitating SAI strengthening efforts, and the potential value this could add, the IDI Board has in principle agreed that the IDI, going forward, also could provide services, on a full cost recovery basis, to SAIs in developed countries. This could entail including developed country SAIs in regional and global programmes (as space permits), re-run pro-

grammes for developed country SAIs, or launch separate programmes targeting developed country SAIs. Support could be provided using the clustered approach, or be done on a bilateral basis.

A key principle in providing such services is that it should not be done at the cost of the support provided to developing country SAIs. It would have to be fully self-funded and not utilize human resources in the IDI that otherwise would be utilized to support developing country SAIs. In providing such support the IDI will also seek positive externalities for developing country SAIs, e.g.

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6 Such as the SAI Performance Measurement Framework and ISSAI Compliance Assessment Tools

through development of resource experts who commit to supporting future programmes in developing countries.

Resourcing of the IDI

The operations of the IDI are supported through the provision of funding, human resources and other resources from a number of key partners. The following provides the main sources of funding and other resources.

Financial resources

The IDI has a number of loyal and long term donors that provide core funding for the IDI. The funding is provided through different modalities for different parts of the IDI operations. When taking on the hosting of the IDI in Norway, a parliamentary decision was taken that Norway would provide the funding for the costs of the IDI Secretariat as long as it is hosted in Norway. Norway therefore provides core funding for the costs of the IDI Secretariat based on this parliamentary decision. A number of other donors also provide core funding for the IDI programmes and the INTOSAI-Donor Cooperation Secretariat.

Increasingly, the IDI is also supported by earmarked funds. It can be in the form of earmarking for specific programmes, for specific regions or for specific income levels. Going forward, this may also entail funding for bilateral support programmes.

The IDI also benefits from funding through INTOSAI, where 5% of the annual INTOSAI membership fees are allocated to the IDI as support. A number of SAIs have also made voluntary financial contributions to the IDI.

In implementing the new Strategic Plan, the IDI will continue to seek core funding as its most preferred funding modality. The IDI will also apply additional measures that include pursuing new funding modalities such as earmarked support for bilateral support programmes, and to provide services on a cost recovery basis. Providing services on cost recovery basis may include partial cost recovery – where the direct costs are borne by the participating SAIs or full cost recovery – where all programme costs are borne by participating SAIs.

The IDI will explore different sources of funding, including introducing a fee for participation in IDI programmes, look into the possibility of direct parliamentary appropriations from the Norwegian Parliament for the work of the IDI, and to bid for capacity building contracts.

Other resources

The IDI's client centred approach of facilitating capacity development enables the IDI to get substantial in kind contribution from SAIs in the INTOSAI Community. Both developed and developing SAIs, INTOSA regions and other INTOSAI bodies provide in kind support through making resource persons available for IDI programmes, hosting IDI events and providing administrative support to IDI projects.

The IDI will explore the option of getting in-kind support from SAIs in the form of long term secondees , who are remunerated by their SAI.
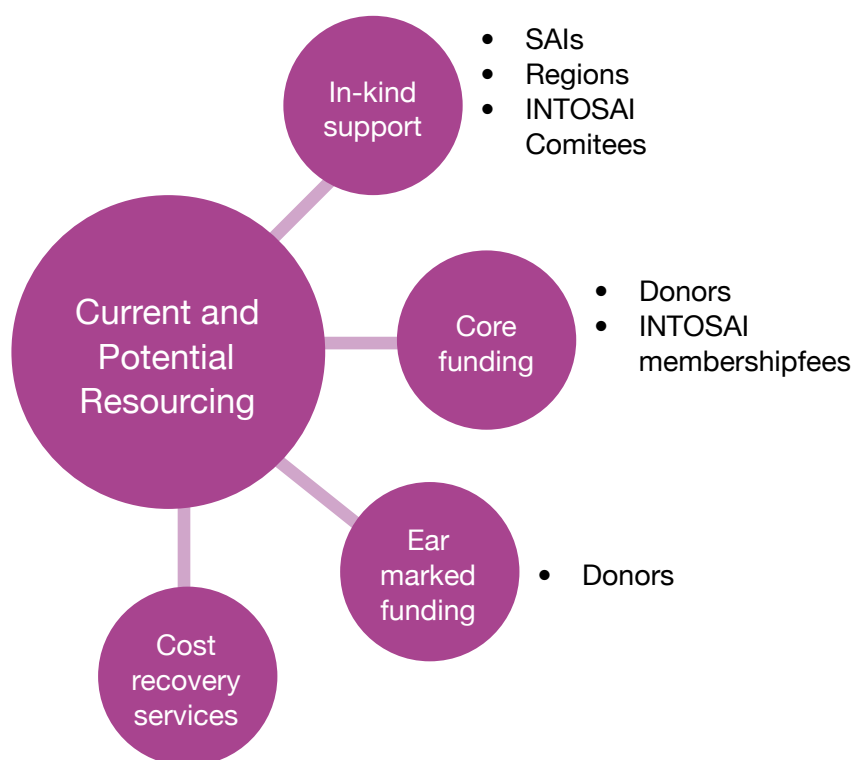
IDI Core Principles

The following five key principles permeate every IDI effort.

Responsive to SAI needs – All IDI efforts are driven by the capacity development needs of its main clients i.e. SAI's of developing countries. These needs are ascertained through consultations at regional or international forums. The IDI also receives requests from regions as well as individual SAIs. IDI endeavours to ensure as many requests as possible are met, either by IDI or other partners.

Facilitate Capacity Development – The IDI plays a 'facilitator' role rather than a 'supplier' role regarding capacity development of SAIs. This means that the IDI endeavours to support SAIs in enhancing their own capabilities to strengthen their capacities. For example, rather than providing an external expert to write the strategic plan or audit manual for a SAI, the IDI through its capacity development programmes would develop SAI teams so that they write their own strategic plan or audit manual. For the IDI, training alone does not constitute capacity development. While training is an important

element in all capacity development programmes, capacity development needs to integrate aspects of institutional capacity, organisational capacity and professional staff development. This is explained further in the IDI's SAI Capacity Development Model

Empower beneficiary SAIs – In all IDI capacity development programmes, beneficiary SAIs are equal, active partners not passive recipients. The programme design and outcomes are determined in consultation with beneficiary SAI leadership. Programmes products are designed, developed and delivered by resource persons from beneficiary SAIs. This facilitates both ownership and sustainability of capacity development efforts.

Build Partnerships – All IDI programmes are partnerships with either INTOSAI Committees, Working Groups, SAIs, or international organisations e.g. UN and/or donors. The IDI will continue

to consolidate existing cooperation and seek to build new partnerships for supporting the capacity development efforts of SAIs.

Hold ourselves accountable - The IDI is accountable to its clients and stakeholders, in the implementation of this strategic plan and reporting on achieved outcomes against defined performance indicators. The IDI is also accountable for spending its funds wisely and in compliance with IDI policies and procedures.

The IDI's SAI Capacity Development Model

The IDI subscribes to working in a integrated fashion with the following three aspects of capacity development.

Institutional Capacity Development involves working within the institutional and legal framework within which a SAI operates. It is a combination of formal laws, regulations and procedures on the one hand, and informal conventions, customs and norms on the other, within which the SAI operates. **The organisational systems capacity** of a SAI include the processes and structures within the organisation to enable a more effective and efficient achievement of the desired objectives. These include systems in the core business area of a SAI – audit – as well as overall governance and support systems e.g. setting up IT audit unit, establishing a human resource management system,

developing audit manuals, and developing a management information system. **The professional staff capacity** of a SAI is the ability of the SAI management and staff to function effectively together as per their job requirements. It includes the knowledge and skills of SAI employees.

A SAI's capacity is its institutional, organisational and professional ability to deliver key audit results both in terms of its audit products and contribution to accountability, good governance and service delivery. In order to be able to deliver these value and benefits the SAI needs adequate capacity in the following six areas or domains 1. Independence & legal framework 2. Leadership & Internal Governance 3. Human Resource 4. Support Structures & Infrastructure 5. External

stakeholder relations and 6. SAI Core Processes – Audit & Other Processes

While the first domain forms the institutional framework of the SAI, domains such as human resources, leadership and internal governance, administrative support and external stakeholder relations all contribute to the organisational and professional capacity of the SAI. All these domains ultimately facilitate the core business process of the SAI – which is the sixth domain of SAI Core Processes – Audit & Other Processes, thereby leading to achievement of value and benefits i.e. the seventh domain in the framework. While developing capacity it is necessary to consider and link the impact of strategic changes and interventions on the core business process – audit and the achievement of audit results.

SAI Capacity Development Framework
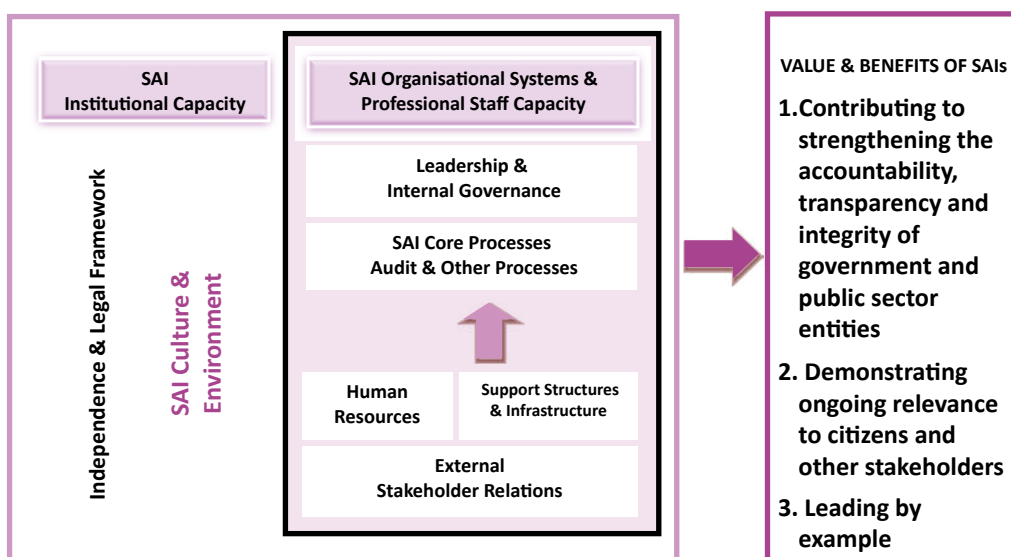
IDI Capacity

IDI Capacity – What capacity does IDI need to achieve excellence in service delivery?

• IC1. Good Governance

• IC2. Effective resource management

• IC3. Professional team

• IC4. Strong stakeholder relations and partnerships

IDI Capacity

In order to achieve the IDI outcomes that are set out above and deliver high quality service to its clients and stakeholders, the IDI itself has to be a well capacitated organization. During this strategic plan the IDI will take up the following initiatives to enhance its capacity to achieve excellence in service delivery

Good Governance – In order to enhance governance mechanisms, the IDI will:

- Review and restructure the IDI Board to ensure increased engagement of Board members, increased participation of beneficiary SAIs, increased representation of women, better reporting to the Board and more transparent working of the Board.
- Review and restructure the IDI Secretariat to be able to better deliver IDI outcomes.
- Enhance policies and procedures related to planning, monitoring, reporting and evaluation of IDI projects, both internal and external.

Effective resource management – In order to ensure effective resource management, the IDI will

- Endeavour to diversify sources of funding by continuing to engage with stakeholders and donors. Having a stronger needs assessment and evaluation mechanism will also enable the Secretariat to project its requirements and the results of the work done in a better light.
- Introduce a comprehensive resource management system that includes costing, budgeting and monitoring all IDI resources.
- Offer more programmes on cost recovery basis.
- Create in-house capacity for delivering web based learning and knowledge solutions

The IDI will require additional resources to effectively meet the demands of its new tasks.

Professional Team – Having a sufficient, highly motivated, multidisciplinary, professional team is critical for the achieving the ambitions of this strategic plan. The IDI will introduce a continuous professional education programme for its staff. The IDI will continue to ensure that beneficiary SAIs are adequately represented in the IDI Secretariat team. The IDI is also committed to promoting gender equality.

Strong Stakeholder relations and partnerships - The IDI's comprehensive, participatory and client centred approach to capacity development is its unique selling point. In this strategic planning period the IDI will work towards having better communications and performance measurements systems in place to communicate the value and benefits of this approach to its stakeholders and clients. The IDI hopes to continue the excellent partnerships it has with other INTOSAI bodies and to foster new partnerships with professional bodies and international organisations to enhance SAI capacity development.

IDI Results Framework and Performance Indicators

The IDI results framework will mainly measure the achievement of IDI outcomes stated in this strategic plan. The framework will also endeavour to ascertain SAI outcomes, which describe the value and benefits delivered by SAIs. IDI Capacity is considered to be enabling conditions for delivering IDI outcomes. As such, while the results under IDI capacity will be internally monitored and evaluated, they will be reported upon to external stakeholders only to the extent that they affect the IDI outcomes.
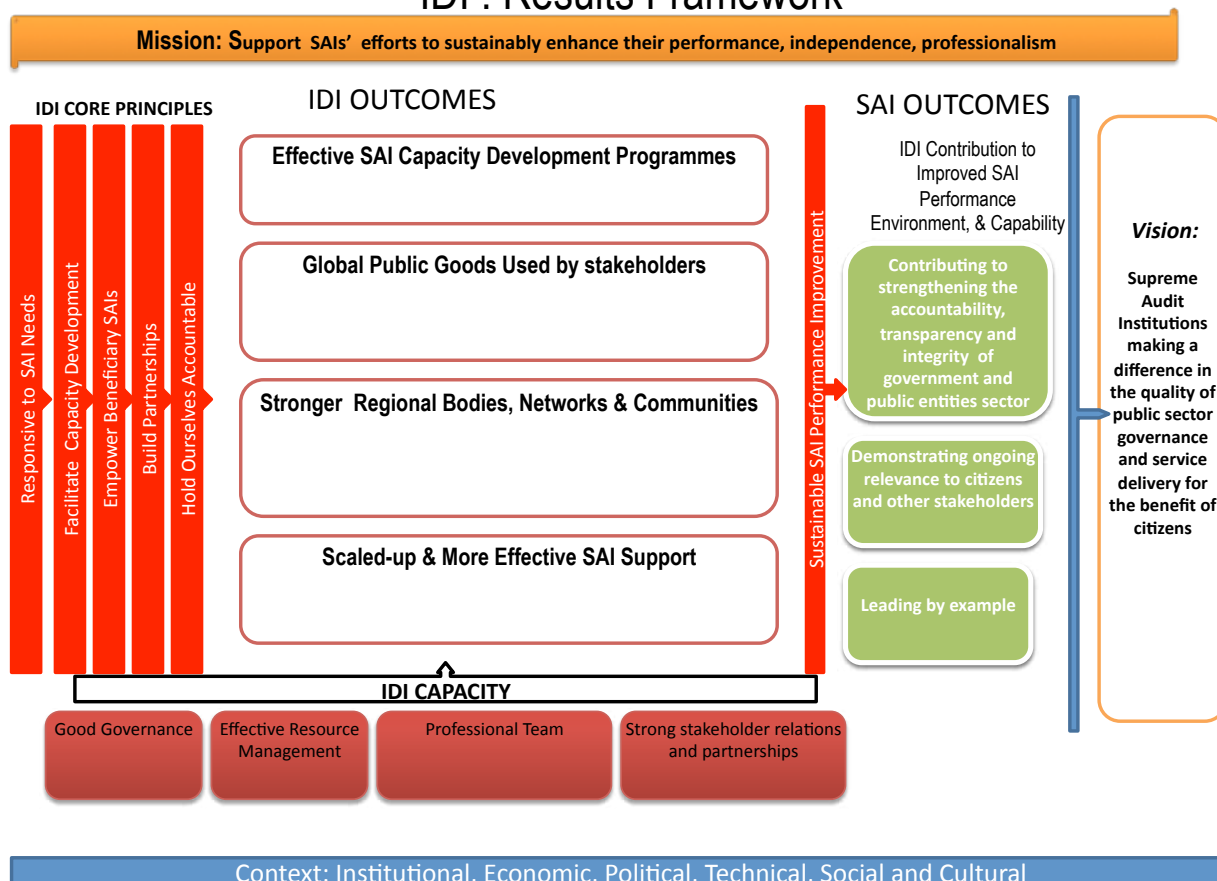
The IDI outcomes are the results achieved in the four main areas of IDI strategy – effective capacity development programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The measures in these areas would indicate the degree of success achieved by the IDI in the implementation of this strategic plan. While the IDI is fully responsible for the nature and extent of capacity development efforts, the IDI only has influence on outcomes that largely lie within the control of the SAIs. **SAI Outcomes** are the results of the three aspects of SAI priorities. They are SAI outcomes which the SAIs are responsible for and which are determined by a number of contributing factors. They have been included in the IDI's results framework because these are the ultimate ends to which all IDI programmes aim to contribute, even though these changes may go beyond the scope of influence of the IDI and SAIs' performance cannot be fully attributed to IDI's outcomes.

The IDI will use the following 16 performance indicators to measure IDI outcomes and SAI outcomes . The detailed description of each indicator and the sources for data collection are listed in Annex 3.

IDI : Results Framework

Mission: Support SAIs' efforts to sustainably enhance their performance, independence, professionalism

IDI CORE PRINCIPLES

- Responsive to SAI Needs
- Facilitate Capacity Development
- Empower Beneficiary SAIs
- Build Partnerships
- Hold Ourselves Accountable

IDI OUTCOMES

- Effective SAI Capacity Development Programmes
- Global Public Goods Used by stakeholders
- Stronger Regional Bodies, Networks & Communities
- Scaled-up & More Effective SAI Support

Sustainable SAI Performance Improvement

SAI OUTCOMES

IDI Contribution to Improved SAI Performance Environment, & Capability

- Contributing to strengthening the accountability, transparency and integrity of government and public entities sector
- Demonstrating ongoing relevance to citizens and other stakeholders
- Leading by example

Vision:

Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the benefit of citizens

IDI CAPACITY

- Good Governance
- Effective Resource Management
- Professional Team
- Strong stakeholder relations and partnerships

Context: Institutional, Economic, Political, Technical, Social and Cultural

SAI Outcome indicators

SO1	SAIs issue their annual audit reports within the established legal timeframe
SO2	SAIs publish their main audit reports in a timely manner
SO3	SAIs have in place ISSAI compliant provisions and practices related to independence, transparency and accountability, code of ethics and quality
SO4	SAIs implement financial, performance and compliance Audit ISSAIs
SO5	SAIs discharge their audit mandate in financial, compliance and performance audit

IDI Outcome indicators

IO 1	**Effective SAI Capacity Development Programmes**
IO 1.1	IDI Service Delivery Model implemented
IO 1.2	IDI Programmes achieve intermediate outcomes and are delivered to time and budget
IO 2	**Global public goods used by stakeholders**
IO2.1	Global public goods created and/or disseminated by IDI are actively used by SAIs and other stakeholders
IO 3	**Stronger regional bodies,networks and communities**
IO 3.1	Pools of expertise created in different areas for the benefit of SAIs and regions
IO 3.2	IDI helps INTOSAI regions in enhancing service delivery of capacity development support
IO 3.3	Active knowledge networks and communities of practice
IO 4	**Scaled up and more effective support to SAIs**
IO 4.1	Increased financial support to SAIs in developing countries
IO 4.2	Support aligned behind SAI-led strategies
IO 4.3	Measurement of results and use of evaluations in capacity development programmes
IO 4.4	Competency of providers of support to SAIs

Key Success Factors

The success of implementation of this strategic plan depends on the following factors

- **Buy in from SAI Leadership** – SAI leaders are the key drivers of capacity development and performance in the SAI. As such success of IDI efforts in achieving outcomes depends heavily on the buy in of the SAI leadership and their willingness to keep programme commitments. The IDI encourages this buy in by giving SAI leadership a decisive role in programme planning & implementation and by seeking documented commitments specifying roles and responsibilities.

- **Enabling SAI environment and resources** – IDI outcomes are also affected by sudden changes in the SAI environment or lack of resources in the SAI.

- **Readiness of key partners** – IDI programmes are delivered in partnership with INTOSAI Committees, Working Groups and regions. As such it is critical that IDI partners are ready with required resources and in-kind support. The IDI engages in continuous dialogue with its partners and agrees on terms of cooperation to mitigate this risk.

- **Stable funding:** To be successful, the IDI needs access to financial resources from a broad range of funding agencies and institutions. Retaining the support of current SAIs and donors and widening the support base to the extent necessary are critical to ensure adequate and stable funding over the lifetime of the new strategic plan

Annex

- Annex 1 - IDI Portfolio of Capacity Development initiatives
- Annex 2 - About the IDI
- Annex 3 - IDI Results Framework and Performance Indicators
- Annex 4 - SWOT Analysis based on internal and external stakeholder feedback and emerging issues
- Acronyms

Annex 1

IDI Portfolio of Capacity Development Initiatives

The IDI will achieve the stated IDI outcomes and contribute to SAI outcomes by successfully implementing the capacity development programmes that have already been started and by taking up a number of new initiatives that are linked to SAI and IDI outcomes. Given the expanse of this strategic plan, such efforts will require significant scaling up of IDI activities. In order to focus its efforts and achieve the results framework articulated in this plan, the IDI will use the following criteria in selecting and prioritising programmes

- IDI mandate from INTOSAI
- Alignment with INTOSAI and IDI's strategic priorities and outcomes
- Consistent with documented needs and priorities of SAIs in developing countries , regions and INTOSAI bodies
- Balanced regional coverage
- Availability of sufficient funding and other resources within the IDI and key partners
- Readiness of beneficiaries to receive support
- Availability of alternative providers to effectively deliver the work
- Perceived value addition and value for money of the programme

The IDI will develop a system detailing the decision making criteria, process and procedures to be followed for selection and prioritisation of capacity devel-

opment programmes at global, regional and bilateral level.

The IDI is currently running the following programmes that will continue into the new strategic planning period

1. ISSAI Implementation Initiative – Phase 1
2. IDI-CBC Cooperation Programme
3. Trans regional Programme for Strengthening Borrowing and Lending Frameworks
4. INTOSAI – Donor Cooperation
5. Train the Trainers Programme for ARABOSAI

The IDI will conduct a global survey in 2013 to ascertain the capacity development needs of SAIs and regions. Potential focus areas based on the strategic priorities and IDI strategy in this strategic plan are listed below

1. Institutional Capacity Development for SAIs – Independence and Legal Framework

2. Support for ISSAI Implementation
3. Leadership Development
4. SAI - Stakeholder Relations
5. Strategic Planning
6. SAI Performance Measurement and Reporting
7. Supporting SAI Professionalization through accreditation programmes
8. IDI-Regional Exchange Forum
9. Creation of IDI Community Portal
10. Support to KSC Working Groups in disseminating global public goods – Public Debt Audit, IT Audit, Environment Audit etc
11. Support to SAIs in auditing emerging areas – audit of extractive industries
12. Bilateral SAI Capacity Development Programme – SAI Somalia

Annex 2

About the IDI

History

The IDI was established by resolution of the INTOSAI Congress (INCOSAI) in 1986, and was hosted by the SAI of Canada from 1986 to 2000. At the XVI INCOSAI in 1998, the General Assembly approved to transfer the IDI Secretariat from Canada to Norway by 1 January 2001. The establishment of the IDI in Norway had been approved by the Norwegian Parliament by decision of 29 October 1998 based on the proposal by the Office of the Auditor General of Norway (OAGN). An important prerequisite for OAGN to take on the role of hosting the IDI was the favourable commitment of the Norwegian Government (the Ministry of Foreign Affairs) to provide an annual grant in the budget for international development cooperation as a long-term arrangement to provide a platform for financially stable operations of the IDI Secretari-

at. In 2010 the IDI also became the Secretariat for the INTOSAI-Donor Cooperation.

Organisation

The IDI is a non profit organisation, organised as a foundation according to Norwegian laws. The organisation comprises the IDI Board, the IDI Secretariat and the IDI Advisory Committee.

IDI Board

The IDI Board is responsible for ensuring that the foundation is run in accordance with the resolutions and conditions laid down by the Norwegian Parliament. The Board consists of nine members, four from the Office of the Auditor General of Norway and five from other SAIs (Canada, Netherlands, Sweden, United Kingdom and Zimbabwe). The Chairman of the Norwegian Board of Auditors General acts as Chairman of the Board of IDI. In addition, the Secretary General of INTOSAI, and the Chairman of the INTOSAI Capacity Building Committee are observers to the IDI Board.

IDI Secretariat

The IDI secretariat is responsible for implementing the decisions of the IDI Board. As at 31 December 2012 the secretariat had 29 members of staff, where 22 were located in the IDI secretariat in Oslo, and 7 were based in the INTOSAI regions. The IDI is an equal opportunities employer that is conscious

of its social responsibility to promote gender balance, and by 31 December 2012, the IDI staff comprised of 18 women and 11 men. The secretariat divides its work between administrative, programme-related tasks and the INTOSAI-Donor Cooperation and operates in four official languages: English, French, Spanish and Arabic. While the IDI traditionally has been delivering capacity building to the SAIs of developing countries, the scope of its operations was expanded in 2010 to also include the role as secretariat for the INTOSAI-Donor Cooperation. The IDI Secretariat shares premises with the Office of the Auditor General of Norway in Oslo.

IDI Advisory Committee
The IDI Advisory Committee comprises representatives of INTOSAI, representatives of INTOSAI regional groups including AFROSAI-E and CREFIAF, IDI Board members and donor country SAIs. Besides the members, the IDI also invites its donors and other stakeholders as observers to the IDI Advisory Committee meeting. The meeting takes place on the eve of each triennial INTOSAI Congress to review activity plans and reports and make suggestions and recommendations to other issues that the IDI Board may wish to raise.

Social Responsibility Statement:
The IDI is an Equal Opportunities Employer with a zero tolerance approach to discrimination and harassment. This means that no discrimination on the grounds of gender, marital status, ethnicity, disability, age, sexuality, religious belief or political opinion is acceptable.

The IDI strives to have a gender balanced staff in the organisation and member composition of the IDI Board.

The IDI gives high priority to creating a positive working environment. This means that employees receive development opportunities and recognition for their contribution to the organisation as a whole.

Health is prioritised in the IDI through offering time and equipment for exercising, annual checks at an Employment Health Service and follow-up of employees' individual absence levels. The IDI offers safe working environment and follows applicable safety regulations.

The IDI supports the community by encouraging its employees to share their personal resources through voluntary work and donations to those in need in the local community.

The IDI is an environment-focused organisation and work on implementing environmental initiatives both in its internal operations and its external activities. The IDI has implemented, and is committed to, its environmental policy.

Annex 3

IDI Results Framework and Performance Indicators

The IDI results framework will mainly measure the achievement of IDI outcomes stated in this strategic plan. The framework will also endeavour to ascertain SAI outcomes, which describe the value and benefits delivered by SAIs. IDI Capacity is considered to be enabling conditions for delivering IDI outcomes. As such, while the results under IDI capacity will be internally monitored and evaluated, they will be reported upon to external stakeholders only to the extent that they affect the IDI outcomes.

IDI Outcomes – The IDI outcomes are the results achieved in the four main areas of IDI strategy – effective capacity development programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The measures in these areas would indicate the degree of success achieved by the IDI in the implementation of this strategic plan. The dimensions and indicators formulated attempt

to not only measure the end results in quantitative terms but also seek to ensure that the IDI's capacity development efforts are aligned to its professed values and approach. While the IDI is fully responsible for the nature and extent of capacity development efforts, the IDI only has influence on outcomes that largely lie within the control of the SAIs.

Anticipated data sources for this outcome level include: project and programme reports, annual progress report of the IDI, triennial IDI Global survey, programme evaluations and results of triennial external review of the IDI

SAI Outcomes – These are the results of the three aspects of SAI priorities. They are SAI outcomes which the SAIs are responsible for and which are determined by a number of contributing factors. They have been included in the IDI's results framework because these are the ultimate ends to which all IDI programmes aim to contribute, even though these changes may go beyond the scope of influence of the IDI

and SAIs' performance cannot be fully attributed to IDI's outcomes. There are many other factors in the clients' political economy that would be needed to be taken into account in this regard. However, the IDI's vision "SAIs making a difference in the quality of public sector governance and service delivery for the benefit of citizens" stipulates not only the monitoring of IDI's contribution to improved SAI environments, capabilities and performance, but also the monitoring of a sustainable improvement of SAI performance per se.

The indicators grouped under "SAI outcomes" should demonstrate examples of the Value and Benefits of Supreme Audit Institutions. They are in no means covering the entire scope of the contribution of SAIs in making a difference to the lives of citizens, but rather highlighting aspects of SAI performance.

SAI Outcome Indicators

SO 1	Percentage of SAIs that issue their annual audit reports within the established legal time frame
SO 2	Percentage of SAIs (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.
SO3	Percentage of SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions are generally implemented in practice • ISSAI 10 – SAI Independence • ISSAI 20 – Principles of Transparency and Accountability • ISSAI 30 – Code of ethics • ISSAI 40 – Quality Control of SAIs
SO 4	Percentage of SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: • Financial audit: ISSAI 200 & 1000-2999 • Compliance audit: ISSAI 400 & 4000-4999 • Performance audit: ISSAI 300 & 3000-3999
SO 5	Percentage of SAIs meeting the following 'audit coverage' criteria for each audit discipline: • Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) • Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% of the audited entities within the SAI's mandate were subject to a compliance audit in the year • Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing

IDI Outcome Indicators

IO 1	**Effective SAI Capacity Development Programmes**
IO 1.1	Percentage of IDI capacity development programmes delivered in the past three years, for which an evaluation finds that the IDI Service Delivery model is implemented in full, as follows: • Programmes are selected on the basis of criteria defined by the IDI • Beneficiary SAI leadership is actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of IDI programmes • Each programme delivers a results framework that integrates at least two of the three aspects of capacity development i.e. institutional capacity, organisational capacity and professional staff capacity. • Wherever feasible and economically viable, web based solutions are blended with face to face interventions. • Regional/global networks of resource persons, structured courseware and global public goods are developed • IDI core values and principles are respected • IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions
IO 1.2	Percentage of IDI programmes completed in the past three years, for which a post-programme evaluation finds that: a. The programme fully or substantially achieved its defined intermediate outcomes b. Programme expenditure did not exceed the final budget by more than 10% c. Programme was completed no more than three months after the planned/revised completion date
IO 2	**Global Public Goods used by stakeholders**
IO 2.1	Average percentage of relevant global public goods (or tools tailored or developed from these global public goods) actively used by SAIs in the past three years, according to survey response rates. Percentage of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used the following in the past 3 years: a. SAI PMF b. Training for donors on working with SAIs
IO 3	**Stronger regional bodies, networks and communities**
IO 3.1	Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) (i) certified and (ii) used a. ISSAI Facilitators b. SAI PMF Facilitators c. IDI Certified Adult training specialists d. MDP facilitators e. IT Facilitators f. PDA Champions g. Donor staff understanding of working with SAIs

IO 3.2	No. of INTOSAI regions benefiting from IDI support to: a. Strategic plan development b. Strategic plan implementation c. Access external funding d. Cooperation in design, develop and delivery of comprehensive capacity development programmes e. Web based platform for exchange of ideas, information and regional products
IO 3.3	Status of virtual knowledge networks & communities of practice a. 3i Community Portal b. SAI supply side community of practice
IO 4	**Scaled up and more effective support to SAIs**
IO 4.1	Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries
IO 4.2	Support aligned behind SAI-led strategies: • Percentage of SAIs with a strategic plan • Percentage of SAIs with a development action / operational plan currently in place • Percentage of country level SAI capacity development support initiatives taken forward by IDI and/or under the INTOSAI-Donor Cooperation in which all support to the SAI is coordinated and aligned behind the SAI's strategic plan
IO 4.3	Percentage of capacity development initiatives taken forward under the INTOSAI-Donor Cooperation which: • Have results frameworks which include at least three measurable indicators at the outcome level with baselines and targets • (For projects exceeding US $500 000) are subject to an external post-evaluation of achievement of program purpose
IO 4.4	Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support

Baseline data for each indicator will be collected in 2013 through an IDI Global Survey

Milestones for 2016 and 2019 and target for 2022 will be based on baseline data

The following main sources will be used to collect evidence on achievements against indicators

- IDI Global Survey to be conducted every three years starting 2013
- SAI PMFs[7] conducted in SAIs, as and when they are conducted
- iCATs conducted by SAIs
- results of PEFA assessments
- Aggregated information from IDI Project, Programme and Progress Reports
- IDI Programme Evaluations conducted for each programme
- External Evaluation of IDI, conducted every three years

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7 The Supreme Audit Institutions Performance Measurement Framework (SAI PMF)'s aim is an objective assessment of SAI performance and capabilities against the International Standards for Supreme Audit Institutions (ISSAIs) and other established international good practices for SAIs. A SAI PMF assessment will provide SAIs with a solid basis for communicating their value and benefits to society and will help them identify their strengths and weaknesses for further improvement.

Annex 4

Strengths

- Mandate from INTOSAI
- Good reputation in the community
- Comprehensive client centred approach
  to capacity development
- Flexible, responsive and innovative
- Focus on SAIs of developing countries
- Strong links with other INTOSAI bodies
  and INTOSAI regions
- In kind contribution from the community
- Network of trainers and champions
- Body of resource material
- Multicultural and multidisciplinary staff
- Committed funding for IDI Secretariat

Weaknesses

- Lack of adequate systems of comprehensive
  needs assessment and outcome evaluation.
- Need to enhance use of information
  and communication technologies
  for communicating with stakeholders
  and knowledge sharing
- Need for strengthening IDI Governance
- In sufficient staff contingent
- Need to strengthen internal protocols
- Lack of a performance measurement
  framework and system for the IDI
- Need to work with institutional
  capacity development
- Need to reach out to a critical mass
  at SAI level
- Need to enhance programme sustainability
- Need for a revised mandate

Opportunities

- Supply side perspective on capacity
  development due to appointment
  as secretariat for INTOSAI Donor Cooperation
- Holistic perspective due to mandate
  to support ISSAI Implementation
- Availability of number of IT tools
  and open sourced software in the market
- Greater IT readiness in SAIs
- IDI Certification programmes are
  in high demand in the community
- Demand from non eligible SAIs for IDI's
  capacity development programmes
- Partnerships with other professional bodies
- Participation in new strategic plan
  of the INTOSAI

Threats

- Scarcity of funding available for capacity
  development programmes
- Earmarked funding which may lead
  to supply driven approach
- Capacity constraints at regional
  and SAI level in taking forward
  capacity development initiatives.
- Attrition in created pools of trainers
  and champions.

Acronyms

AFROSAI-E	African Organisation of Supreme Audit Institutions in English-speaking Africa
CREFIAF	African Organisation of Supreme Audit Institutions in French- speaking Africa (Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne)
CBC	Capacity Building Committee
iCAT	ISSAI Compliance Assessment Tool
IDI	INTOSAI Development Initiative
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAIs	International Standards for Supreme Audit Institutions
LTRTP	Long Term Regional Training Programme
MDP	Management Development Programme
MoU	Memorandum of Understanding
OAGN	Office of the Auditor General of Norway
OBI	Open budget Index
ODA	Official Development Assistance
OECD – DAC	Organisation of Economic Cooperation and Development – Development Assistance Committee
PDA	Public Debt Audit
PEFA	Public Expenditure and Financial Accountability Framework
SAI	Supreme Audit Institution
SAI PMF	Supreme Audit Institutions' Performance Measurement Framework
3i	ISSAI Implementation Initiative