PERFORMANCE AND ACCOUNTABILITY REPORT
APPENDIX
2019

FINAL APPROVED VERSION

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Introduction

The appendix to the Performance and Accountability Report 2019 presents the detailed reports for 2019 across IDI's six strategic priority areas. Each area reports against the IDI Operational Plan 2019 that was approved by the IDI Board in November 2018, noting cases where plans were amended and approved during the year. Each strategic priority area is dividing into several components, under which sit a number of initiatives. Each report is structured to provide the following information:

- Permanent information about the strategic priority (work stream, bilateral support of global foundations), including objective, link to global and SAI-capacity output indicators, link to other IDI strategic priorities, how the work stream contributes to IDI's vision, and high-level risks preventing IDI's work from contributing to improvements in SAI performance
- Details of the SAIs participating in each component and initiative
- Partners and resources for implementation
- An Annual Performance Report setting out planned and actual results for each component and initiative, details of key risks that emerged and reasons for performance deviations
- Details of the outreach in terms of planned and actual numbers of SAI staff and SAIs supported under specific initiatives
- A summary of lessons learned in 2019

Each report in linked to and draws on, but does not repeat, information contained in the IDI Results Framework and IDI Risk Register. See the PAR 2019 section 8 for further details on these. The full IDI Results Framework, setting out targets for 2019-23 and results for 2019, can be found in Annex 3 to this document. Note that the results framework is a living document. The attached version 2.0 shows the results against indicators and targets approved and published as part of the IDI 2020 Operational Plan document, in November 2019.

Under Global Foundations, the report also presents a summary of performance against the INTOSAI-Donor Cooperation 2019 planned activities, as well as the IDC results framework, populated with 2019 results.

1. Independent SAIs Work Stream

Objective: To advocate for and support the independence of SAIs to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

Link to Global SAI Capacity and Output Indicators: As this work stream is related to the enhancement of the institutional capacity of the SAI and becoming stronger institutions, it is linked to Global SAI Capacity and Output Indicators 1,2,3 of the IDI results framework.

Link to other IDI Strategic Priorities: Strongly linked to the well-governed SAIs work stream, bilateral support, and Global Foundations. Strong links with the SAI PMF and SPMR initiative, where the results of SAI PMF assessments can serve as a catalyst to institutional reform processes. Similarly, the bilateral support may identify reform of the SAI legal framework as a key area of focus. The Global foundations Unit is also a natural partner as the INTOSAI-Donor Cooperation (IDC) is an advocacy forum for SAI independence where we can reach both INTOSAI leadership and development partners. Once secured, the independence must be supported by the improved quality and relevance of the SAIs work. This opens up for greater interaction with the work streams on relevant and professional SAIs. In addition, the work stream is linked to IDI's cross-cutting priorities – gender, stakeholder relations and SAI leadership. SAI leadership is driving the process, and we interact continuously with leadership to gauge their commitment to increase the likelihood of success. In addition to ensuring gender balance in participation, the focus will be on gender and Inclusiveness which is addressed from different angles at the implementation level. Stakeholder engagement is a key component of the work stream and impacts our work both at the global, regional and country level.

Work Stream Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: The work stream seeks to mitigate the risk of inadequate SAI independence which can impair the credibility and effectiveness of the SAI and thus its ability to provide credible audits and delivering benefits to citizens. IDI works with SAIs and its relevant stakeholders both at the country and global level to continuously raise awareness on the issue and coordinate support to address the challenges posed by limited SAI independence.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: Lack of SAI leadership commitment and willingness to advocate for SAI independence in its national context and potentially be at odds with critical stakeholders. The constraints posed by the political economy in the countries where we engage can also be a critical factor.

IDI is providing support for the benefit of SAIs of the following countries and territories.

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
Component 1: Support and Advocate Globally for SAI Independence			
Rapid advocacy mechanism	As per requests	4 SAIs. Chad, Somalia, North Macedonia, Ecuador	N/A
Component 2: Provide Targeted Support to SAIs for Independence			
SAI-level support to SAIs from the SAI independence Pilot	SAIs of Gabon and Suriname	SAIs of Suriname and Gabon	N\A

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
Regional Workshops for the development Advocacy strategies	Not planned in 2019 OP	10 SAIs. SAIs of Papua New Guinea, Federated States of Micronesia, Yap, Kosrae, Pohnpei Republic of Marshall Islands (PASAI), Gabon, Madagascar, Chad, Guinea (CREFIAF)	We adopted a Regional approach in both CREFIAF and PASAI to develop advocacy strategies which led to us working with a larger number of SAIs.
Independence support to SAIs under IDI's Bilateral Support	Not planned in 2019 OP	SAIs of Somalia, the Gambia, South Sudan	The support was initiated based on the demand by the SAIs
Component 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence			
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	Mapping independence challenges: SAIs in two INTOSAI regions	As part of Regional workshops on advocacy strategy CREFIAF and PASAI were supported in mapping the challenges faced by their members and develop strategies to advocate at a regional level	We adopted a Regional approach in both CREFIAF and PASAI to develop advocacy strategies which led to us working with a larger number of SAIs and representatives from Regional Secretariat.

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

Partners and Resources

Delivery of IDI's work in this area is made possible through partnerships with organisations within and outside INTOSAI, and the financial and in-kind support of donors, SAIs and INTOSAI bodies. The following table shows the partner organisations involved in delivering and resourcing this work and their respective roles.

Component and Initiative	Partner	Role (Brief Description)
Independent SAIs Work Stream	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	State Audit Bureau Qatar, Irish Aid, European Union	Earmarked funding for SAI Independence
Component 1: Support and Advocate Globally for SAI Independence		
Demonstrating the Value and Benefits of independent SAIs	INTOSAI KSC, INTOSAI General Secretariat, INTOSAI regions, IDC, Transparency International	INTOSAI General Secretariat (strategic partner) main responsibility for relationship with the UN. IDC (strategic partner) providing a platform for advocacy and coordination of initiatives. KSC and INTOSAI regions are delivery partners. Transparency International provides a platform for advocacy and can potentially be a delivery partner

Component and Initiative	Partner	Role (Brief Description)
Set up and manage the knowledge centre on SAI independence	PASAI	Delivery partners and in-kind support.
Rapid advocacy mechanism	INTOSAI General Secretariat, INTOSAI regions, EC	Delivery partners, working collaboratively in reporting and responding to the threats
	IDC	Strategic partner, through which we inform the donors and coordinate our response
Component 2: Provide Targeted Support to SAIs for Independence		
SAI-level support to SAIs from the SAI independence Pilot (Gabon, Suriname)	CAROSAI, CREFIAF	Strategic partner and in-kind support
Independence support to SAIs under IDI's Bilateral Support	CREFIAF, AFROSAI-E	Strategic partner and in-kind support
Component 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence		
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	IDC	Strategic partner
	INTOSAI regions	Delivery partner and in-kind support
	EC and NMFA	Delivery Partners for EC and Strategic partner for NMFA in Somalia, in-kind support
	International Budget Partnership (IBP)	Strategic partner and in-kind support

Annual Performance Report

The Independent SAIs work stream has demonstrated the value and benefits of independent SAIs through a variety of methods in 2019. It has established partnerships with key global and regional players to ensure that the topic of SAI independence grows in prominence on the global agenda. It has partnered with the Global Foundations Unit (GFU) to provide input to the first annual IDI-IDC strategic dialogue and planned and hosted two webinars for development partners on SAI independence, in order to identity needs and opportunities for promoting SAI independence at the country level. The work stream has also supported IDI staff as they promoted SAI independence at numerous meetings and conferences throughout the year, including the CAROSAI Congress, the Ecuador Conference, a meeting of the Inter-Parliamentary Union, meetings with SECO, and meetings with IDI core supporters.

Thanks to increased donor support, the work stream was able to secure funding for a new SAI independence position in the 2020 budget. The end of 2019 also saw a temporary increase in staff to prepare new knowledge management and awareness-raising activities.

Given the vast amount of material on SAI independence and related topics that already exists, it was necessary to first engage in extensive mapping to develop a clear picture of what resources current exist, what needs remain to be filled, and how IDI can best use its own and external resources to advocate as effectively as possible for SAI independence. A knowledge management system was developed which analyzed and mapped the SAI independence landscape from social, political, and academic perspectives. The technical groundwork was laid for the SAI Independence Resource Center, an external outlet for disseminating information on SAI independence and resources on the topic for in-country donor representatives, local parliamentarians, journalists, and NGOs/CSOs. This system includes a monitoring function to identify and monitor the global SAI independence environment, and mark at an early stage any potential threats to SAI independence.

Up to now, IDI has responded to threats to independence in an ad hoc manner. It was therefore a priority in 2019 to develop and refine the Rapid Advocacy Mechanism (RAM). At the close of the year, the work stream has successfully developed the four main stages of the RAM, including details of threat analysis procedures and a toolbox of potential responses. Feedback from donors and INTOSAI partners on the Rapid Advocacy Mechanism has begun to come in and will continue to be received and processed going into 2020.

Elements of the RAM were tested during IDI responses to immediate risks to SAI independence in North Macedonia and Somalia. These statements built on the lessons learned following the 2018 statement on SAI Chad. The joint IDI-INTOSAI General Secretariat statement on North Macedonia provided international support to SAI North Macedonia's strong effort to secure a new Auditor General appointment from its Parliament. IDI's statement on Somalia, advocating for improving the content of the draft audit bill, received broad national media attention and has put additional pressure on the Somali government to improve SAI independence.

The independent SAIs work stream was also active on the ground, nearly doubling its expected engagement with SAIs through a shift to a regional approach. A regional workshop for Northern Pacific SAIs brought together SAI Papua New Guinea, SAI Federated States of Micronesia (as well as three state-level SAIs), and SAI Marshall Islands. Another regional workshop in CREFIAF saw participation from SAI Chad, SAI Gabon, SAI Guinea-Conakry, and SAI Madagascar and culminated in the develop of advocacy strategies for the SAIs and the regions. Looking to the future, the work stream also refined IDI methodology for selecting SAIs that will receive additional SAI-level support on independence in the future.

SAI independence advocacy cannot succeed if it remains an INTOSAI-only effort. The Independent SAIs work stream therefore sought external partnerships with like-minded organizations. The work stream met with the Extractive Industry Transparency Initiative to discuss potential synergies in support SAIs with various types of audit work in the CREFIAF region. In addition, plans were made to host a joint panel with Transparency Initiative at the upcoming International Anti-Corruption Conference being held in June 2020.

The following table sets out the main activities and results that were planned for 2019 under each initiative, and what was actually achieved.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 1: Support and Advocate Globally for SAI Independence					
1.1 Demonstrating the Value and Benefits of independent SAIs	2,3,4	Failure to reach out to actors outside the INTOSAI and the Donor community	Establish partnerships with key global & regional players to keep SAI independence on the global agenda	Contribution to the implementation of IDC strategy through interaction with GFU which led to: • Provision of input to the first annual IDI-IDC strategic dialogue • Webinars for DP in-country staff to identify potential needs	N/A
	2,3,4	None	Present on SAI independence at	Main events where independence was presented in 2019:	N/A

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
			relevant global & regional events	- CAROSAI Congress - Ecuador Conference - IPU - SECO - IDI Core funding meeting - IDC Steering Committee Meeting - IDI-IDC Annual Strategic dialogue	
1.2 Set up and manage the knowledge centre on SAI independence	4	None	Mobilise funding to recruit new staff on SAI independence	Funding secured, new position for SAI independence included in 2020 budget, hired short term staff from November 2019	N/A
	4	None	Establish knowledge function on SAI independence to support the Resource centre	Key activities under this task led to: Development of ToRs for the Knowledge function and input solicited from Donors Development of a dedicated site for the SAI Independence Resource Centre Began initial work to populate the content of the SAI Independence Resource Centre	N/A
1.3 Rapid advocacy mechanism	5	Failure to communicate widely about the mechanism within and outside INTOSAI	Enhance engagement with Donors around design of rapid advocacy mechanism	Developed TORs of the Rapid Advocacy Mechanism Process and receive input from Donors	N/A
	5	Lack of dedicated resources limited our progress	Enhance environmental scanning to detect potential threats to SAI independence	Mapping function established to monitor and document global SAI independence environment	N/A

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
	5	Coordination and communication challenges limited our ability to respond rapidly	Respond rapidly to emerging SAI independence threats	Issued statements in 2019 for SAI North Macedonia and Somalia	N/A
1.4 Guidance "Towards Greater Independence"	4		Expose the V0 of the Guidance and publish the V1 of the Guidance	Internal review of the V0 and decision to converted into several articles that will feed into the Resource Centre	Internal review of the V0 highlighted two issues: 1.The references and approach in the draft guidance were outdated (as the draft was developed in 2016) and all needed to revised 2.Institutional support is context specific, hence the value of a generic tool on the topic is somewhat limited. Therefore, a decision was taken to convert the draft guidance into several documents which will feed into the knowledge centre
Component 2: Provide Targeted Support to SAIs for Independence					
2.1 SAI-level support to SAIs from the SAI independence Pilot (Gabon, Suriname)	1,3	Lack of responsiveness from SAI Gabon	Follow-up with SAI Gabon on the institutional support provided in 2018 and provide support if requested	Update on the legal process and revision of the advocacy strategy of SAI Gabon	N/A
	1,3	None	Follow-up with SAI Suriname on the institutional support provided in 2018 and	Provision of In-country strategic support prompted by the adoption of the New Act for the SAI and which led to the revision of the	N/A

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
			provide support if requested	Strategic Plan to align it to the new legal framework	
	1,3	Challenges in responding to the increasing demand for support at the SAI level	Advocacy support for Northern Pacific SAIs and Audit Offices	Regional workshop for three Northern Pacific SAIs (Papua New Guinea, FSM National, Marshall Islands) and three audit offices (Kosrae, Pohnpei and Yap) through which advocacy strategies for independence were developed for all participating SAIs	Failure to make significant progress with SAI PNG and demand for institutional support from Northern Pacific SAIs involved in SPMR led to a shift of focus and the adoption of a sub-regional approach to include a greater number of SAIs. This approach was adopted following the internal IDI four-monthly review.
	1,3	None	Advocacy support for CREFIAF SAIs and Region	Regional workshop for 4 SAIs from CREFIAF (Chad, Gabon, Guinea, Madagascar) and representatives from the Region (CRRI and AFROSAI GS) which led to the development of advocacy strategies for SAIs and CREFIAF	Existence of various venues (PAP-APP, SI, SPMR) through which we are providing Institutional support in the Region highlighted the need for a stocktaking exercise and the establishment of a CREFIAF approach to advocate for SAI independence. Those changes were made following the four-monthly review.
	1,3	None	Revise IDI approach for selecting SAIs for SAI-level support on Independence	Approach refined, through identification of various engagement tracks	N/A
2.2 Independence support to SAIs	1,3	None	Technical and advocacy support to selected SAIs	Input to legal processes in The Gambia, Somalia and South Sudan	N/A

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
under IDI's Bilateral Support					
Component 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence					
3.1 Facilitate effective partnerships and stakeholder engagement in support of SAI independence	4	None	Support two INTOSAI Regions in mapping independence status and challenges faced by SAIs and present results to relevant stakeholders	Regional workshop held with CREFIAF and AFROSAI representatives which led to a high-level mapping of independence challenges and status of members and identification of strategies to engage and present to relevant stakeholders	N/A
		None	Establish relationships with accountability institutions with a specific interest on SAI independence, with the objective of coordinating our efforts through joint initiative	Preliminary engagement with Transparency International and Extractive Industry Transparency Initiative which led to: Joint submission (IDI-TI) for a panel discussion for 2020 IACC Meeting with EITI Secretariat to identify potential synergies in supporting SAIs in CREFIAF	N/A

* As per IDI Results Measurement System

IDI Professional and Organisational Capacity Development: the Numbers

The following table records IDI's outreach on professional and organisational capacity against the targets in the 2019 Operational Plan.

	Professional Capacity		Organisational Capacity		Explanation (Changes to IDI Plans or Reason for Performance Variance)
	Target	Actual	Target	Actual	
Cumulative No. of SAI leaders and staff supported in enhancing professional capacity in strategizing for independence	20	37	N/A	N/A	Adoption of a Regional approach enable us to reach out to a broader audience
Female Participation Rate	44%	46%	N/A	N/A	
Donor representatives attending webinars on strategies for promoting SAI independence	Not planned in the OP	13			IDI-IDC Annual Strategic Dialogue identified the need to engage with in-country donor representatives to understand needs and

					opportunities for donor advocacy for SAI Independence
Female Participation Rate	Not planned in the OP	62%			
Cumulative number of global\regional events at which IDI presents value of SAI independence	N/A	N/A	3 events	8 events	In addition to Regional events IDI targeted international conferences with attendees from around the world
Cumulative number of SAIs provided SAI-level support on independence under IDI's independence work stream during 2019-2023	N/A	N/A	3 SAIs	5 SAIs	Targets where exceeded due to increase in the demand
Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	N/A	N/A	1 SAI	10 SAIs	Changes in the delivery approach and synergies with other IDI initiatives (SPMR, Bilateral and PAP-APP) enabled us to reach out to a greater number of SAIs

Key Lessons Learnt (Transferable)

Commitment of SAI Leadership

Engaging SAI leadership in capacity development activities and strategy development has proved to be a catalyst for the successful implementation of activities. It has created the necessary buy-in and provided the needed direction and involvement for top management. For instance, the AG of Somalia proactively asked the IDI to get involved in the process and provided the necessary leadership and direction throughout the process.

IDI Delivery Model

Moving to workstream increases our ability to create impact at the country level, as our interventions can complement each other and be logically sequenced. This has been very effective for our advocacy efforts which were strongly linked to stakeholder engagement and organizational support. For this to be effective we need to be flexible in the sequencing of our intervention as it may vary from one engagement to the other, and we need to be agile in mobilizing internal resources to provide timely support. For instance, the synergies between the independent and well-governed workstreams has been very in providing in-country support to SAI. Similarly, the synergies between the independent workstream and the bilateral unit allowed us to provide timely and adequate support to SAIs Somalia, South Sudan and the Gambia.

Advocacy for SAI Independence

There is a large community of international development, financial transparency, pro-democracy and civic engagement organizations that would be natural allies for SAI independence, but who at the moment appear to have little to no knowledge of this topic or of SAIs in general. Advocacy for SAI independence therefore needs to be broadened beyond the current INTOSAI and donor communities, and this advocacy must be structured to provide new potential partners with a general introduction to the work of SAIs and how it relates to larger transparency and democratization efforts.

Mobilising and Developing Appropriate Expertise

There is a large academic community studying issues directly related to SAI independence. As of yet IDI has done little to engage with this community. If we hope to leverage the knowledge and information available in the academic community on the benefits of SAIs and specifically SAI independence, IDI must begin to explore opportunities for engagement with various academic communities, either through direct contacts with research institutions or through partnerships with think tanks or other research communities.

2. Well-Governed SAIs Work Stream

Permanent Information

Objective: To support SAIs in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their operations.

Link to Global SAI Capacity and Output Indicators: As this work stream is related to the enhancement of the organisational capacity of the SAI and improving the governance of SAIs, it is linked to the Global SAI Outputs 4, 5 and 6 in the IDI results framework.

Link to other IDI Strategic Priorities: Linked to all IDI strategic priorities, as a dedicated component - engagement with stakeholders – is part of the cross-cutting priorities. It is also linked to the work streams on Independent SAIs through measurement of SAI independence in the SAI PMF and support for strategic management and relevant SAIs on facilitating audit impact. The work stream also promotes gender equality through prompting SAIs to consider and assess their approach to diversity in their recruitment practices when carrying out a SAI PMF. Moreover, the SPMR include efforts to make SAIs engage on the topic of gender as a strategic priority. Gender is highlighted within one of the four strategic management principles, that is, inclusiveness. Moreover, in undertaking the stakeholder assessment, it is stressed that gender has to be taken into account.

Work Stream Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: The work stream addresses the risk of inadequate legislature support to SAIs, to some degree SAI independence challenges through SAI PMF and SPMR, and to the risks of SAIs not leading by example and having inadequate SAI strategic planning processes. The work stream addresses the risks by providing support to SAIs based on their needs and context through support in strengthening the strategic management of SAIs including their stakeholder relations and credibility through ethical behaviour.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: A key risk involves potential lack of SAI buy in, acceptance and willingness to share results of the SAI PMF or ISSAI 130 assessments. Another risk relevant across all work stream initiatives pertains to situations in which participating SAIs do not produce the expected outputs within the agreed timeframes and to the expected quality. This may have to do with limited resources in the SAI, insufficient absorption capacity or change in their priorities. Related to the latter, a high-level risk is also the lack of actual commitment of SAI leadership during the implementation of an initiative. This includes the risk that the SAI is not proactive in terms of engaging with external stakeholders, including on the topic of fighting corruption. Finally, a high-level risk concerns situations in which the IDI advice is not sufficiently tailored due to a potential lack of understanding of the cultural and political context in which the SAI is operating.

SAI Participation

In 2019, support through SAI PMF benefitted 52 SAIs, out of which 39 through the integration of SPMR activities in the SPMR initiative. Throughout 2019, SPMR was launched globally in six INTOSAI regions, following piloting in CAROSAI and PASAI. Currently, the SPMR supports 43 SAIs. 20 SAIs from three INTOSAI regions (AFROSAI-E, ASOSAI, EUROSAI) got enrolled in SPMR in the first part of 2019, while for the remaining SAIs the initiative started in the second part of the year. As regards SES, 15 SAIs from the CREFIAF Region had their plans reviewed and approved by their respective SAI heads in 2019. For those SAIs whose SES strategies and action plans were approved in 2018, the initiative provided support for implementation, including through a lesson learnt workshops that brought together participants from 33 different SAIs from the ARABOSAI, AFROSAI-E and CAROSAI Regions to share their experiences. A total of 64 participants from AFROSAI-E (19), ARABOSAI (24) and CAROSAI (21) attended the lesson learnt workshops.

Within the SFC initiative, a total of 51 SAIs were supported in 2019 in all the INTOSAI regions. Some SAIs participated in both of the components offered as part of the initiative (Cooperative Audit of Institutional Frameworks for Fighting Corruption and ISSAI 130 Implementation), while other SAIs attended only one of the two components. As a result, 41 SAIs were supported in completing the cooperative audit (11 in ARABOSAI, 14 in CREFIAF, 12 in OLACEFS and 4 in PASAI), and 46 SAIs were provided support in completing assessments of their SAIs practices in implementing SAIs Code of Ethics (ISSAI 130) (3 in AFROSAI-E, 9 in ARABOSAI, 5 in ASOSAI, 1 in CAROSAI, 12 in CREFIAF, 4 in PASAI and 12 in OLACEFS).

In total, 107 SAIs were supported under all three components in 2019.

IDI is providing support for the benefit of SAIs in the following countries and territories.

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
Component 1: Enhance the Measurement of SAI Performance			
SAI PMF advanced training (global outreach)		15 SAIs. SAIs of Bhutan, Belize, Bolivia, Chile, Costa Rica, Cuba, Dominican Republic, El Salvador, Guatemala, Honduras, Malawi, Nicaragua Paraguay, Peru, Tunisia 3 Others: IADB, PASAI Secretariat, Consultants	None As the operational lead, IDI functions as the knowledge centre on SAI PMF. A majority of the support has a global outreach and entails that several activities are planned but do not target specific SAIs in the planning phase (OP). This means that 1 advanced training was planned but not the exact SAI participation.
SAI PMF IR training (global outreach)		3 SAIs. SAIs of Bhutan, Brazil, Indonesia Others: Consultants, IDI, PASAI Secretariat, CAAF	None See comment above.
PASAI facilitated programme	4 SAIs: SAIs of Northern Mariana Islands, Fiji, Kiribati, Vanuatu	5 SAIs. SAIs of Chuuk, Fiji, Kiribati, Northern Mariana Islands, Vanuatu	One additional SAI signed up for the programme
ASOSAI facilitated programme	3 SAIs: Indonesia, Lao PDR, Myanmar	1 SAI. SAI of Lao PDR	Implemented in combination with the SPMR Initiative in ASOSAI. Indonesia and Myanmar decided to participate in the whole SPMR initiative and their participation is therefore reported below under Component 2.
Component 2: Strengthen Strategic Management and Ethical Behaviour in SAIs			
SAI Strategy, Performance Measurement and Reporting	CAROSAI (5 SAIs): SAIs of Cayman Islands, Jamaica, Guyana, Trinidad and Tobago, Suriname	None	The planned workshop was postponed to 2020 as the proposed dates were not possible for three out of the five participating SAIs
	CREFIAF (1 SAI): SAI of Djibouti	None	Djibouti was supported on SAI PMF in 2018. SAI Djibouti was invited to join SPMR as continuation of the 2018 support, but decided not to join.
	PASAI (12 SAIs): SAIs of Cook Islands, FSM National, Guam, Kosrae (FSM), PNG, Pohnpei (FSM), Republic of Marshall Islands, Samoa, Solomon Islands, Tonga, Tuvalu, Yap (FSM)	11 SAIs. SAIs of Cook Islands, FSM National, Kosrae (FSM), PNG, Pohnpei (FSM), Republic of Marshall Islands, Samoa, Solomon Islands, Tonga, Tuvalu, Yap (FSM)	SAI Guam did not participate in the last phase of the SPMR pilot as they had completed their monitoring and reporting framework together with the operational plan
	45 SAIs in global roll-out	43 SAIs. SAIs of Botswana, eSwatini, Ghana, Kenya, Mozambique,	Two SAIs that originally signed up did not participate because of difficulties

		Iraq, Kuwait*, Libya, Morocco, Oman*, Palestine, Syria, Tunisia, Bangladesh, Bhutan, Indonesia, Malaysia, Maldives, Mongolia, Myanmar, Pakistan, Philippines, Thailand, UAE*, Azerbaijan, Bulgaria*, Georgia, Kazakhstan, Kyrgyzstan, Serbia, Central African Republic, Cameroon, Cape Verde, Chad, Comoros, Côte d'Ivoire, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Paraguay, Peru	obtaining visas in one case, and in another due to ongoing consultancy support in strategic and operational planning
SAIs Fighting Corruption: Audit of Institutional Frameworks for Fighting Corruption	ARABOSAI (11 SAIs): SAIs of Iraq, Jordan, Kuwait*, Libya, Morocco, Oman, Palestine, Saudi Arabia*, Sudan, Syria, Tunisia	11 SAIs. SAIs of Iraq, Jordan, Kuwait*, Libya, Morocco, Oman, Palestine, Saudi Arabia*, Sudan, Syria, Tunisia	None
	CREFIAF (14 SAIs): SAIs of Benin, Burkina Faso, Burundi, Cameroon, Comoros, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea, Madagascar, Mali, Niger, Togo	14 SAIs. SAIs of Benin, Burkina Faso, Burundi, Cameroon, Comoros, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea, Madagascar, Mali, Niger, Togo	None
	OLACEFS (10 SAIs expected to join)	12 SAIs. SAIs of Argentina, Bolivia, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Panama, Paraguay, Peru	More interest than anticipated for the initiative in OLACEFS
SAIs Fighting Corruption: SAI Leading by Example in ISSAI 130 Implementation	AFROSAI-E (4 SAIs): SAIs of Liberia, Sierra Leone, Tanzania, Zambia	4 SAIs. SAIs of Liberia, Sierra Leone, Tanzania, Zambia	None
	ARABOSAI (10 SAIs): SAIs of Iraq, Jordan, Kuwait*, Libya, Morocco, Palestine, Saudi Arabia*, Sudan, Syria, Tunisia	9 SAIs. SAIs of Iraq, Jordan, Kuwait*, Libya, Morocco, Palestine, Saudi Arabia*, Sudan, Tunisia	SAI Syria committed to the ISSAI 130 component but did not participate in the training workshop due to the political and security circumstances.
	ASOSAI (8 SAIs): SAIs of Afghanistan, China, Kyrgyzstan, Malaysia, Maldives, Nepal, Pakistan, Thailand	5 SAIs. SAIs of Kyrgyzstan, Maldives, Nepal, Pakistan, Thailand	SAI Afghanistan, China and Malaysia committed to all the 3 components[1] but did not nominate participants for the ISSAI 130 component.
	CAROSAI (2 SAIs): SAIs of Cayman Islands*, Jamaica	1 SAI. SAI of Jamaica	SAI Cayman Islands committed to all the 3 components but did not nominate participants for the ISSAI 130 component.
	CREFIAF (16 SAIs): SAIs of Benin, Burkina Faso, Burundi, Cameroon, Chad, Comoros, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea, Madagascar, Mali, Niger,	12 SAIs. SAIs of Benin, Burkina Faso, Cameroon, Comoros, Chad, Democratic Republic of Congo, Ivory Coast, Djibouti, Gabon, Guinea, Madagascar, Niger	SAI Burundi, Mali, Sao Tome & Principe and Togo committed to all the 3 components but did not nominate participants for the ISSAI 130 component.

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[1] SFC initiative components as per the implementation strategy are: 1. Cooperative audit of institutional frameworks for fighting corruption, 2. SAI leading by example in ISSAI 130 Implementation, and 3. SAI-Stakeholders Platform for Fighting corruption

	Sao Tome & Principe, Togo		
	EUROSAI (3 SAIs): SAIs of Albania, Georgia, Kazakhstan	None	SAI Albania, Georgia, and Kazakhstan committed to the SFC initiative for all the 3 components but did not nominate participants for the ISSAI 130 component.
	OLACEFS (10 SAIs expected to join)	12 SAIs. SAIs of Argentina, Bolivia, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, México, Panamá, Paraguay, Perú	More interest than anticipated for the Initiative in OLECEFS
	PASAI (4 SAIs): Fiji, Samoa, Solomon Islands, Vanuatu	4 SAIs. SAIs of Fiji, Samoa, Solomon Islands, Vanuatu	None
Component 3: Support SAIs in Strengthening Engagement with Stakeholders			
SAIs Engaging with Stakeholders - Lesson Learnt and Review Workshop	AFROSAI-E (15 SAIs): SAIs of Botswana, Ghana, Kenya, Liberia, Malawi, Namibia, Rwanda, South Africa, Tanzania, Zambia, Zimbabwe, Gambia, Lesotho, Sierra Leone, Uganda	AFROSAI-E (12 SAIs). SAIs of Botswana, Ghana, Kenya, Liberia, Malawi, South Africa, Tanzania, Zambia, Zimbabwe, Gambia, Sierra Leone, Lesotho	SAIs from Rwanda, Uganda and Namibia could not participate as they delayed submitting their progress reports which was the criteria for participation.
	ARABOSAI (10 SAIs): SAIs of Palestine, Jordan, Mauritania, Oman*, Kuwait*, Tunisia, Qatar*, Iraq, Morocco, Saudi Arabia*	ARABOSAI (10 SAIs). SAIs of Palestine, Jordan, Mauritania, Oman*, Sudan, Kuwait*, Tunisia, Qatar*, Iraq, Morocco, Saudi Arabia*	None
	CAROSAI (11 SAIs): SAIs of Antigua & Barbuda, Curacao, Dominica, Grenada, Jamaica, Montserrat, Saint Lucia, Saint Vincent & the Grenadines, Suriname, Belize, Haiti	10 SAIs. SAIs of Antigua & Barbuda, Curacao, Dominica, Grenada, Jamaica, Montserrat, Saint Lucia, Saint Vincent & the Grenadines, Suriname, Belize	No progress report was received from SAI Haiti which formed the basis of the selection.
	CREFIAF (15 SAIs): SAIs of Benin, Burkina Faso, Burundi, Cameroon, Comoros, Congo Brazzaville, Congo Republic Democratic, Djibouti, Gabon, Guinea, Madagascar Sao Tome & Principe, Niger, Togo, Chad	15 SAIs. SAIs of Benin, Burkina Faso, Burundi, Cameroon, Comoros, Congo (Republic), Democratic Republic of Congo, Djibouti, Gabon, Guinea, Madagascar Sao Tome & Principe, Niger, Togo, Chad	None
SAIs Engaging with stakeholders: SAI-level support for implementation of stakeholder engagement strategies	Up to 15 SAIs to be provided support on a demand basis	Only 2 SAIs were supported. SAI Gambia and Suriname under the initiatives PAP-AP and SAI Independence respectively.	This support was to be offered to SAIs based on demand and only 5 SAI requests were received, out of which 3 requests fell outside the planned IDI support areas as the they focused on the provision of funding to implement activities whilst the IDI planned for technical support only.

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

Partners and Resources

Delivery of IDI's work in this area is made possible through partnerships with organisations within and outside INTOSAI, and the financial and in-kind support of donors, SAIs and INTOSAI bodies.

SAI PMF is funded mostly through IDI core funding. SAI Qatar is providing earmarked funding for SAI PMF in ARABOSAI, which is implemented under SPMR.

SPMR receives support and resources from several partners, most notably SECO which provides earmarked funding for SPMR as a whole. As mentioned, the State Audit Bureau of Qatar supports the initiative with earmarked funding for the activities in the ARABOSAI region and the Inter-American Development Bank provides through direct payments consultancy support for the OLACEFS region. In addition, the initiative receives support in terms of resource persons and additional assistance in delivery of activities from some regional secretariats and SAIs.

Global Affairs Canada provides earmarked funding for SFC and SES. In addition, both initiatives supported by INTOSAI regions, some other development partners (through core funding). Moreover, SAIs provide resource persons and in-kind support to the initiative.

The following table shows the partner organisations involved in delivering and resourcing this work and their respective roles.

Component and Initiative	Partner	Role (Brief Description)
Well-Governed SAIs Work Stream	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	SECO (Switzerland)	Earmarked funding for SAI Strategy, Performance Measurement and Reporting
	Global Affairs Canada	Earmarked funding for SAIs Engaging with Stakeholders and SAIs Fighting Corruption
	State Audit Bureau Qatar	Earmarked funding for SAI PMF in ARABOSAI
	Irish Aid	Earmarked funding for SAI PMF (Global)
	Inter-American Development Bank	In-kind support for SPMR in OLACEFS through engagement of a consultant
Component 1: Enhance the Measurement of SAI Performance		
Enhance the measurement of SAI performance through SAI PMF	INTOSAI CBC SAI PMF Independent Advisory Group	Strategic partner: provision of strategic guidance and advice
	SAIs of Brazil, Georgia, Norway, Tunisia, PASAI secretariat	Provision of resource persons as in-kind support and support related to conducting Independent Reviews
	SAIs of Fiji, Peru, Vanuatu	Hosting events as in-kind support
Component 2: Strengthen Strategic Management and Ethical Behaviour in SAIs		
SAI Strategy, Performance Measurement and Reporting	ASOSAI Capacity Development Administrator, PASAI Secretariat, CEDEIR Commission on Performance Assessment in OLACEFS, CREFIAF Secretariat, ARABOSAI Secretariat, AFROSAI-E Secretariat	Strategic and delivery partners
	SAIs of Serbia, Bangladesh, UAE, Laos, Botswana, Tunisia, Paraguay, Cameroon, AFROSAI-E Secretariat	Provision of in-kind support through hosting events
	PASAI and AFROSAI-E Secretariats, CEDEIR Committee, SAIs of Guam, Cayman Islands, Bhutan, Indonesia, El Salvador, Kenya, Tunisia	Provision of resource persons as in-kind support
SAIs Fighting Corruption	Secretariats of ARABOSAI, CREFIAF and OLACEFS	Delivery Partners

Component and Initiative	Partner	Role (Brief Description)
	SAIs of Tunisia, Saudi Arabia, Oman, Maldives, Thailand, Cameroon, Ivory Coast, Mali, Senegal, Argentina, El Salvador, Uruguay	Provision on in-kind support through hosting of events
	AFROSAI-E Secretariat, SAIs of Morocco, Iraq, Tunisia, Egypt, Saudi Arabia, Oman, Lebanon Maldives, Thailand, Benin, Burkina Faso, Burundi, Cameroon, Djibouti, Senegal, Hungary, Chile, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Paraguay, Perú	Provision of resource persons as in-kind support
Component 3: Support SAIs in Strengthening Engagement with Stakeholders		
SAIs Engaging with Stakeholders	INTOSAI Regions (AFROSAI-E, CREFIAF and CAROSAI)	Strategic and Delivery Partners
	SAI Morocco), AFROSAI-E , Chad	Hosting events
	SAIs of Sierra Leone, Jamaica, Kuwait, Jordan, Oman, Tunisia, Sudan, Morocco, Palestine, Burkina Faso, Cameroon, Gabon	Provision of resource persons as in-kind support

Annual Performance Report

Component 1: Enhance the Measurement of SAI Performance

The SAI PMF programme supported the realisation of the SAI PMF Implementation Strategy 2017-2019. The 5 functions as described below have been established to meet the two strategic outcomes described in the strategy.

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

2019 has been a year of high activity and has seen an increase in the uptake of SAI PMF in most INTOSAI regions. This has in large been due to the integration of SAI PMF in the SPMR initiative, reported under Component 2 of the Work Stream. This implies that SAI PMF is well on its way in becoming a globally recognized tool for holistic assessment of SAI Performance. To date 61 assessment reports have been finalised, including 4 repeat assessments. The target of 65 first assessments and 10 repeat assessments finalised was not reached. However, the 39 assessments initiated in 2019 mitigates this, and will result in a high number of finalised reports in 2020, including 10 repeat assessments.

So far, 12 SAIs have decided to publish their finalised reports with two new reports published in 2019 (SAIs of Guam and Colombia). This is below the target of 15 published assessments. The publication of SAI PMF reports is lagging behind, as recognized in the updated SAI PMF Strategy 2020-2022. Additional efforts to increase the number of published reports is planned for 2020.

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

Seven independent reviews have been finalised this year with several reports currently being reviewed. This indicates that the independent review function is relevant, and that quality of reports is taken seriously. Several SAI PMF assessments are conducted through the SPMR initiative which entails that the participating SAIs receive more extensive support from IDI and resource persons in conducting the assessments. This also contribute to increased quality. In 2019 efforts have also been dedicated to revising the SAI PMF Implementation Strategy (2017-2019) to extend its validity until 2022, develop internal staff capacity on SAI PMF as well as developing external SAI PMF experts that will assist in the SAI PMF implementation. Additionally, efforts have been made in revising, updating and developing several guidance materials.

The following table sets out the main activities and results that were planned for 2019 under each initiative, and what was actually achieved.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 1: Enhance the Measurement of SAI Performance					
Enhance the measurement of SAI performance through SAI PMF	All SAI PMF functions 1-5 are also linked to the SAI PMF Strategy	None	SAI PMF function 1 - Strategic governance and advice: Update the SAI PMF implementation strategy 2017-2019 under strategic lead by CBC to extend validity until 2022 Initiate process on revising the SAI PMF framework under strategic lead by CBC	SAI PMF strategy 2020-2022 endorsed at the XXII INTOSAI. Advice CBC on the approach, process and timeline for revising the 2016 version of the SAI PMF framework.	N/A
		None	SAI PMF function 2 – Conduct SAI PMF assessments: This falls under the governance of the individual SAIs as assessment owners as the decision whether to undergo a SAI PMF assessment is voluntary. IDI continually works on developing internal staff capacity to be able to support assessments under this function	Four additional staff in IDI have been trained in the SAI PMF methodology and have also acquired practical experience in supporting assessments.	N/A
	4	IDI not informed when assessments are being conducted which has in some cases led to a lower quality of assessments and SAI PMF reports	SAI PMF function 3 - Support of Assessment Quality and Global Monitoring: develop and refine guidance material, deliver trainings, support assessments, develop SAI PMF pool of experts, monitor SAI PMF implementation	Refinement of guidance for assessors, draft update of frequently asked questions (FAQ) and draft guidance for conducting a repeat SAI PMF assessment developed. One advanced training and one basic training delivered. Additionally, six basic training courses and three review workshops delivered under SPMR (see Component 2) Training material for IR workshop updated, material for SAI PMF review workshop developed Support to assessment teams on demand	One additional training on request from the AfDB. The training was fully funded by AfDB.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
				Further development of SAI PMF experts in English, Spanish, Arabic, French and Russian. Survey sent out to monitor SAI PMF implementation at a global level	
	4,5	None	SAI PMF function 4 - Facilitate SAI PMF assessments and use of assessment results: Facilitated regional programmes in six INTOSAI regions reported under Component 2 - SPMR. PASAI facilitated programme (4 SAIs) The PASAI secretariat has been the main party delivering the programme. IDI contribution has been to facilitate the workshops and providing ad hoc support.	The PASAI facilitated programme delivered as planned. This includes 1 SAI PMF planning workshop, 1 SAI PMF review workshop and the SAI PMF assessments of the participating SAIs are in the finalising stages.	1 additional SAI signed up for the PASAI facilitated programme with a total of 5 SAIs participating
	4	In many cases the independent review (IR) process takes a long time. This is in several cases due to delayed process in addressing the findings from the IR.	SAI PMF function 5 - Independent Review of Assessments: arrange and conduct reviews of SAI PMF assessments, issue IR statements, develop guidance for independent reviewers	Completed IRs: SAIs of Armenia, Finland, Guyana, Pohnpei, Cape Verde, Colombia, Guam Draft guidance on IR completed One IR training delivered	

Component 2: Strengthen Strategic Management and Ethical Behaviour in SAIs: SPMR

In 2019, SPMR implementation entered into a crucial phase with the launch of the initiative in six INTOSAI regions (AFROSAI-E, ASOSAI, ARABOSAI, CREFIAF, EUROSAI, OLACEFS), next to the pilot regions PASAI and CAROSAI. SPMR currently counts 43 SAIs in the global roll-out and 16 SAIs in the pilot phase. To enable this roll-out, the SPMR team focused on finalising the methodological and training foundations needed, such as development and translation of workshop materials and training of resource persons. In most regions, both activities and expected results have been realised as planned. A total of 12 workshops and 14 SAI in-country visits were conducted by the SPMR team, next to a two-week training for SPMR resource persons. In addition, the team did 10 webinars focusing on SAI PMF methodology

and stakeholder assessment. As a result, by the end of 2019, 10 SAI teams completed their draft SAI PMF assessment reports, and 11 finalised an analysis of their stakeholders' views and expectations. Both products are key inputs for SAIs when entering into the strategic planning phase of SPMR.

In 2019, there were a few deviations from the IDI Operational Plan. Most significantly, the SAI strategic management handbook, planned to be completed in 2019 as per the IDI Protocol for Quality Assurance of Global Public Goods, was only finalised in a draft stage. Public exposure is scheduled for early 2020. The reason for the delay was twofold: on the one hand, the global launch of the initiative significantly constrained the time availability of the SPMR team; on the other hand, the experiences from the piloting and from the training of SPMR resource persons provided useful inputs in making the handbook more relevant and practical. The guidance on strategic management for INTOSAI regions also experienced delays due to time constraints. IDI decided that this guidance will no longer be prepared as per the GPG protocol, due to its narrow scope. Two events planned for 2019 were also postponed. In the CAROSAI

> **Supporting performance assessments and improvement in the PASAI region**
> Since 2015, IDI has been cooperating with the PASAI Secretariat on four interlinked initiatives that currently fall under the Well-Governed SAIs Work Stream. This includes three rounds of a facilitated SAI PMF programme capturing a total of 17 SAIs in the region, as well as the pilot SPMR building on SAI PMF results. This collaboration with the PASAI Secretariat and the willingness and eagerness of the Pacific SAIs to test out new delivery approaches and methodologies has benefitted both the IDI and the SAIs.
> The experience from the first two rounds of the SAI PMF facilitated programme in 2015-2017 fed into the revision of the approach that is currently applied not only during the third phase in PASAI, but also globally. Piloting SPMR in PASAI has also enabled IDI to capitalise on the available SAI PMF assessment results. Pacific SAIs could conversely receive and actively shape a revised and refreshed strategic management approach. This has led to the development of evidence- and needs-based strategic plans and to the adoption of new practices on operational planning, management and reporting among SAIs.
> One example of this collaboration is the progress achieved by SAI Guam, which not only published its SAI PMF assessment report, but also developed a new suite of strategic and operational planning tools and documents. A key SAI Guam staff member that participated in the SPMR initiative pilot in PASAI is currently involved as a resource person for SPMR in another INTOSAI region, supporting a very large SAI.
> The fruitful collaboration with the PASAI Secretariat and the SAIs from the region demonstrates the importance of nurturing continuity and synergies between work stream initiatives towards better delivery models and results.

region, the planned Monitoring and Reporting workshop was shifted to 2020 due to difficulties in finding suitable dates for the involved SAIs and IDI staff. A strategic planning workshop for EUROSAI scheduled for November 2019 was also postponed on short notice to January 2020 due to political unrest in the host country and associated travel risk.

Component 2: Strengthen Strategic Management and Ethical Behaviour in SAIs: SAIs Fighting Corruption: The SAI Fighting corruption initiative, which commenced in 2017, is overall on track as regards to its implementation strategy and the commitments taken by IDI with the SAIs. In English-speaking regions (AFROSAI-E, ASOSAI, CAROSAI, EUROSAI and PASAI), SAIs were supported in finalizing both the Cooperative Audit on Institutional Frameworks for Fighting Corruption and the Assessment of implementation of SAIs Code of Ethics (ISSAI 130). The same support was provided in ARABOSAI, CREFIAF and OLACEFS respectively, where it commenced with some delays. In OLACEFS, the implementation of SFC was particularly effective, with the two above-mentioned components being rolled out and finalised during 2019. There were two changes to the 2019 Operational Plan, through the rescheduling of two activities to 2020. First, an Independent Quality Review of the cooperative audit for 9 SAIs in English speaking regions was postponed due to the unavailability of resource people (IDI quality reviewers). Second, an audit review meeting of the cooperative audit in OLACEFS was postponed from December 2019 to January 2020.

Component 2: Strengthen Strategic Management and Ethical Behaviour in SAIs					
Component and Initiative	Link to IDI Supported SAI	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or

	Output Indicator*				Reason for Performance Variance)
SAI Strategy, Performance Measurement and Reporting	4,5,6,7	Lack of time to complete the SAI strategic management handbook in accordance with requirements in the IDI GPG Protocol	SPMR Methodological foundations and management: develop strategic management handbook; develop & deliver eLearning material; maintain, tailor & deliver face to face training material	Draft strategic management handbook completed in accordance with IDI GPG protocol, all training and eLearning material developed, tested, revised and translated	Guidance on strategic management for regions delayed due to time pressures. Guidance for regions will no longer be a GPG due to limited relevance beyond regional bodies.
	4,5,6,7	Some SAIs did not submit the agreed deliverables	SPMR PASAI pilot: Monitoring and reporting workshop and in-country support to three SAIs in the North Pacific	Delivered as planned	Samoa, Tonga, Cook Islands and RSM did not submit their strategic plans. For the first three, a main reason seems to be lack of leadership commitment
	4,5,6	Long period of time between the operational planning and monitoring and reporting workshop. In addition, self-funding SAIs found it challenging to mobilise funds for participation in the second workshop	SPMR CAROSAI pilot: Monitoring and reporting workshop	Rescheduled to 2020	Scheduling difficulties due to impossibility of three out of the five participating SAIs to attend on the proposed dates. Planned for May 2020.
	4,5,6,7	In some regions, the initial discussions and agreements with leadership took longer than expected	Global launch of SPMR in all remaining INTOSAI regions	Launched in February-March 2019 for EUROSAI (6 SAIs), ASOSAI (11 SAIs) and AFROSAI-E (5 SAIs), in May in CREFIAF (6 SAIs) and in November-December in ARABOSAI (8 SAIs) and OLACEFS (7 SAIs)	N/A
	4,5,6	Some assessment teams experienced significant delays in the production of draft reports, mostly due to time pressure and in some cases, lack of leadership commitment despite the signed commitment	Support for SAI PMF assessments (workshops, remote and in-country support)	Provided to all participating SAIs from May to December 2019. In total 6 SAI PMF basic training and planning workshops and 3 SAI PMF review and finalisation workshops. 12 SAIs received in-country support during the assessment phase. 10	10 out of 20 assessments where a complete draft was expected by the end of 2019 are still to be submitted for IR

				completed draft SAI PMF reports for independent review by end 2019	
	6,9	None	Support for carrying out a stakeholder assessment	Delivered as planned. Provided in October-December 2019 to participating SAIs from the ASOSAI, AFROSAI-E and EUROSAI regions. 11 stakeholder analyses finalised.	N/A
		None	Support for strategic planning	Strategic planning workshops in ASOSAI and AFROSAI-E, in-country support to strategic planning in Suriname Finalised strategic plans in Solomon Islands, Yap, Guam, Papua New Guinea, Kosrae, Pohnpei, FSM National	The strategic planning workshop in EUROSAI planned for November 2019 rescheduled to January 2020 due to civil unrest in the host SAI country
SAIs Fighting Corruption: Audit of Institutional Frameworks for Fighting Corruption	17,21	Non delivery on commitments by 1 SAI	ARABOSAI: Support 12 SAIs in finalising audit of Institutional Framework for Fighting Corruption, & submit reports for QA (under professional SAIs work stream)	11 SAIs supported in finalising their audit reports and independent QA provided	SAI Yemen attended the training but did not produce an audit plan and was not invited to remaining activities
	21	None	CREFIAF: Support 14 SAIs in implementing audit of Institutional Framework for Fighting Corruption	Delivered as planned: 14 SAIs supported in finalising their audit reports	N/A
	21	None	OLACEFS: deliver adapted eLearning Course on Auditing Institutional Frameworks for Fighting Corruption, and support 10 SAIs in carrying out this audit	eLearning Course on Auditing Institutional Frameworks for Fighting Corruption delivered to participants from 11 SAIs, and same number of SAIs supported in planning and conducting the audit	More interest than anticipated in OLACEFS
SAIs Fighting Corruption: SAI Leading by Example in ISSAI 130 Implementation	8	None	Translate courseware on implementing ISSAI 130 into Arabic, French & Spanish	Courseware on implementing ISSAI 130 translated into Arabic, French & Spanish	N/A
	8	None	OLACEFS: Support 10 SAIs in completing assessments of their practices in implementing SAIs Code of Ethics (ISSAI 130)	12 SAIs supported in completing assessments of their practices in implementing SAIs Code of Ethics	More interest than anticipated for this component of the initiative in OLACEFS
	8	Non delivery on commitment by 1 SAI due to national circumstances	ARABOSAI: Support 10 SAIs in completing assessments of their practices in	9 SAIs supported in completing assessments of their practices in implementing SAIs Code of Ethics	Syria committed to the ISSAI 130 component but did not

			implementing SAIs Code of Ethics		participate in the workshop due to political situation and unrest
	8	None	CREFIAF: the plan was to train the SAIs in 2019 and to support them in completing assessments of their practices in implementing SAIs Code of Ethics in 2020	12 SAIs supported in completing assessments of their practices in implementing SAIs Code of Ethics	ISSAI 130 Assessment Review Meeting happened earlier than anticipated.
	8	None	OLACEFS: Support 10 SAIs in completing assessments of their practices in implementing SAIs Code of Ethics	11 SAIs supported in completing assessments of their practices in implementing SAIs Code of Ethics	More interest than anticipated in OLACEFS

* As per IDI Results Measurement System

Component 3: Support SAIs in Strengthening Engagement with Stakeholders

The delivery of the SES Initiative as compared to the implementation strategy developed is largely on track. The training interventions (including development of strategy and action plans) were scheduled to be completed in 2018, and this was achieved for SAIs from AFROSAI-E, ARABOSAI, CAROSAI, PASAI and ASOSAI. Due to SAI absorption considerations, IDI support for the CREFIAF SAIs from CREFIAF was extended to 2019 and this was done as per plan. The plans for 2019 focussed on the support to SAIs in implementing their strategies and action plans developed after going through the various training stages. The support was delivered through face to face workshops that brought together SAIs from the INTOSAI regions a to share their experiences in the implementation of their action plans.

The finalisation and translation of the SES Guidance (GPG) was also scheduled for 2019. Based on the lessons learned from the initiative, a decision was made to reclassify the guidance from GPG to SES training guide to reflect the purpose for which it was intended. Parts of the SES Guidance is included in the SPRM Handbook. Another deviation was the limited SAI level support provided under SES, the reasons where limited number of request and the requests we got were for funding. This was the major shift to the 2019 Operational Plan.

The wide-ranging effects of a Stakeholder Engagement Strategy

Since its start in 2017, the SES initiative has supported SAIs from all INTOSAI regions in improving their performance through better engaging with their stakeholders. In the true cross-cutting nature of SES, the initiative has enabled SAIs to achieve wide-ranging positive results. These range from successfully advocating for independence, through obtaining donor support, to establishing relationships with civil society organisations and supporting the development of stronger demand for accountability.

SAI Suriname participated in the SES initiative in 2017-18. The SES strategy the SAI prepared focused heavily on advocacy for a new law for the SAI. Based on this strategy, SAI Suriname, with further support through the IDI Independence work stream, was able to put the issue on the legislative agenda. In 2019, the law that gives the SAI more financial and organisational independence was approved and is currently pending publication.

For SAI Lesotho, which participated in the SES initiative in 2017-18, the SES strategy was key tool to obtain donor support through the African Development Bank. The availability of dedicated funding for SES strategy implementation enabled a range of positive results for the SAI, most notably improved relations and coverage of audit reports by the media, as well as collaboration with CSOs to promote the demand for accountability at the grassroot level.

In SAI Chad, the SES strategy was instrumental in strengthening the relationship with the auditees to enable a better workflow of the SAI's audit work. The SAI is collaborating with all the ministerial departments for the identification of its litigants and the constitution of their permanent files. A team is set up in the SAI and focal points are designated with the departments to serve as a relay in the communication of documents.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
SAIs Engaging with Stakeholders - CREFIAF Review workshop	9	None	SES Strategy and Action Plans Review workshop-CREFIAF for 15 SAIs	Workshop conducted as per plan with 15 SAIs	N/A
	9	Failure by SAIs to make use of the guidance	Update and translation of SES Guidance	Guidance updated considering the lesson learnt workshop held. It will further be updated after the completion of other scheduled lesson learnt workshop planned in 2020	Considering the content and purpose of the SES guidance, a decision was made to reclassify the SES guidance from GPG to a training guide. It was further decided to integrate this guide in the SPMR Handbook
SAIs Engaging with stakeholders – Lesson Learnt Workshop (AFROSAI-E, CAROSAI and ARABOSAI)	9	Significant number of SAIs that fail to submit progress reports on the implementation of the plans	2 Lesson Learnt Workshops-AFROSAI-E, CAROSAI and ARABOSAI	2 workshops completed as planned and Lesson Learnt reports compiled and shared with participating SAIs	The workshops were done as planned and only 2 SAIs could not participate due to failure to submit progress report.
SAIs Engaging with stakeholders: SAI-level support for implementation of stakeholder engagement strategies	10	SAIs requesting support beyond the scope planned by IDI	Onsite support to up to 15 SAIs (on demand) for implementing stakeholder engagement strategies or action plan, on demand	Two SAIs were provided support through other IDI initiative namely PAP-APP (SAI Gambia) and SAI Independence (Suriname) - SES Strategies and Actions plans for SAIs were directly linked to these initiatives	Limited demand for support and some SAIs requests for support was of monetary which fell outside the planned support level

* As per IDI Results Measurement System

IDI Professional and Organisational Capacity Development: the Numbers

The following table records IDI's outreach on professional and organisational capacity against the targets in the 2019 Operational Plan.

	Professional Capacity		Organisational Capacity		Explanation (Changes to IDI Plans or Reason for Performance Variance)
	Target	Actual	Target	Actual	
Supreme Audit Institutions Performance Measurement Framework (SAI PMF)	150	80	15	13	The figures do not include SPMR participants and SAIs supported which are counted under SPMR. If those are included, the total professional capacity figures would be 188 and organisational capacity would be 52
Strategy Performance Measurement and Reporting (SPMR)	100	199	20	53	Figures are higher due to inclusion of participants in the SAI PMF phase of SPMR
SAI Engaging with Stakeholders (SES)	108	104	36	52	The number of participants was just under the planned figures by 4 whilst SAI participation increased as more SAIs were able to demonstrate implementation the implementation of their action plans developed through

					submission of progress reports and participated in the lesson learnt workshop
SAI Fighting Corruption (SFC)	130	201	46	54	More interest than anticipated
Total Well-Governed SAIs	488	584	117		
Female Participation Rate	44%	43%	N/A	N/A	

Key Lessons Learnt (Transferable)

SAI willingness to share sensitive results is greater than anticipated: In both the SAI PMF and SFC initiatives, the willingness of SAIs to carry out an assessment of their practices and share the results within a group of peers and in some cases also externally was stronger than anticipated. This is encouraging, particularly given the potentially sensitive character on aspects such as integrity and performance. Under SPMR, several SAIs have committed to publishing their assessments.

Principles for participation in initiatives need to be continuously repeated: Although all SAIs sign a statement of commitment for participation in an initiative, the practice has shown that commitments are often not clearly understood by the participating teams. This is reinforced by repeated situations in which commitment forms are signed by SAI management but not even shared with the teams. Principles of participation, expectations, support possibilities and clear communication agreements need to be spelled out at the start of an initiative and continuously repeated throughout delivery to ensure smooth implementation.

Need for better information sharing and management of resource persons involved in delivery: IDI's delivery model relies heavily on in-kind support from SAI resource persons. This enables not only the breadth of our initiatives, but also supports the development of regional expertise. In practice, however, there is limited information sharing on the agreements with resource persons within the various initiatives and across work streams. This leads to difficulties in delivery and, also, sometimes results in overreliance on the same resource persons. On the other hand, in 2019 there have been several cases in which new potential resource persons were identified and continuously supported towards becoming involved in delivery.

Involvement of IDI managers across work stream initiatives has enabled more flexibility and synergies within the work stream: 2019 was a transition year for the work stream, which was still delivered largely as separate initiatives. Nevertheless, the teams recognized early on the need for developing their skills across the various initiatives. This has increased skills, capacity, cooperation and flexibility to respond to various work stream needs. In addition, beyond the work stream, cooperation and sharing of experiences with the Independent SAIs and Bilateral Support Unit has brought positive results.

3. Professional SAIs Work Stream

Permanent Information

Objective: To support SAIs in enhancing their professionalism and delivering high quality audits by moving towards ISSAI compliance.

Link to Global SAI Capacity and Output Indicators: This work stream contributes to global SAI capacity and output indicators 8-20,26 in the IDI results framework. These indicators relate to audit quality and coverage of financial, performance and compliance audits conducted by SAIs, and SAI use of gender assessments.

Link to other IDI Strategic Priorities: The work stream is connected to all other work streams, Global Foundations and the cross-cutting priorities of IDI. SAIs' ability to enhance professionalism by moving towards ISSAI compliance is dependent on SAIs having appropriate mandates and enabling institutional and legal frameworks. SAI governance practices impact organisational systems and professional staff capacities of the SAI to implement ISSAIs. Besides following standards, SAI audits need to be relevant to emerging issues e.g. 2030 Agenda, take into consideration impact of innovation and technological advancement on audit practice, and most importantly have an impact for benefit of citizens. Innovative approaches to education e.g. digital education, affect the way professional education is designed and delivered for SAI auditors and SAI Young Leaders. Use of data analytics can enhance audit quality. IDI's cross cutting priorities related to SAI culture and leadership, SAI communication and stakeholder management and inclusiveness and gender are relevant for all components of the professional SAIs work stream. E.g. Professional Education for SAI Auditors (PESA-P) pilot and SAI Young Leaders endeavour to build SAI auditors' competencies in these areas.

Work Stream Contribution to Key Risks that Prevent Achievement of IDI's Vision: This work stream addresses the risk of SAIs not having capacity to fully implement the ISSAIs, lack of robust mechanisms to ensure audit quality and lack of professionally qualified public sector audit professionals. The professional SAI workstream endeavours to address these risks by working together with SAIs and stakeholders to support SAIs in their professionalisation journey. This includes cooperation with standard setters in INTOSAI to write application guidance, supporting SAIs in assessing current levels of needs and compliance by using iCATs, piloting a professional education for SAI auditors (PESA-P) initiative and SAI Young Leaders, support to SAIs in implementing ISSAI compliant financial, performance and compliance audit practices and an enhanced focus on quality control and quality assurance systems to provide evidence-based assurance on ISSAI compliance. ISSAI implementation is also embedded in all IDI work streams.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: The absence of a common understanding of ISSAI compliance, lack of a regulatory mechanism for ISSAI compliance, serious capacity and resource constraints in SAIs, emerging threats in SAI environments, absence of professional institutions, cultural norms and lack of commitment and interest of SAI leadership are some high level risks that could undermine the results of this work stream.

SAI Participation:

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
Component 1: Supporting SAIs in Determining ISSAI Implementation Needs			

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
IDI- ASEANSAI ISSAI Implementation Needs Assessment for FA	Not planned in OP 2019	5 SAIs. SAIs of Cambodia, Lao, Philippines, Indonesia and Thailand	Change in plans. Please see details under Annual Performance Report
Component 2: Facilitate SAI Capacity Development for Implementing the ISSAIs			
SAI Young Leaders 2019-2020	Selected 25 SAI Young Leaders from 21 SAIs (India, Pakistan, Malaysia, Maldives, China, Philippines, Tunisia, Botswana, The Gambia, Liberia, Jamaica, Kosovo, Turkey, Fiji, PNG, Costa Rica, Oman, Estonia, Finland, Hungary, Kuwait)	24 SAI Young leaders from 20 SAIs	1 SYL from SAI Kuwait who participated in the first workshop and some activities he has left his SAI
IDI-ASEANSAI Cooperative Financial Audit	8 SAIs. SAIs of Lao PDR, Cambodia, Vietnam, Thailand, Malaysia, Indonesia, Philippines, Myanmar	8 SAIs. SAIs of Lao PDR, Cambodia, Vietnam, Thailand, Malaysia, Indonesia, Philippines, Myanmar	None
PESA-P Educators	12 PESA-P Educators	7 PESA-P Educators. SAIs of China, Cayman Islands, South Africa, Jamaica, Lithuania, India	Performance audit stream content development postponed to 2020, awaiting PA Handbook.
Component 3: Enhanced Audit Quality Arrangements			
Create pool of QA facilitators	15 QA facilitators from one region	17 QA Reviewers from 14 SAIs SAIs of Argentina, Bhutan, Brazil, Costa Rica, Chile, El Salvador, Georgia, Ghana, Indonesia, Jamaica, Paraguay, Philippines, Thailand and Uganda	We changed our approach from creating regional pools of QA facilitators to establishing QA panels for each cooperative audit and training QA reviewers in the panel
QA Reviews of IDI-Supported Cooperative Audit on preparedness for implementation of SDGs.	15 SAIs	17 SAIs. English speaking: SAIs of Bhutan, Georgia, Ghana, Indonesia, Malaysia, Maldives, Philippines, Slovakia and Uganda Spanish speaking: SAIs of Argentina, Costa Rica, Ecuador, Guatemala, Honduras, Peru, Mexico and Uruguay	None
QA review of IDI-ASEANSAI ISSAI Based Cooperative Financial Audit	8 SAIs (Lao PDR, Cambodia, Vietnam, Thailand, Malaysia, Indonesia, Philippines, Myanmar)	8 SAIs. SAIs of Lao PDR, Cambodia, Vietnam, Thailand, Malaysia, Indonesia, Philippines, Myanmar	None
QA review of performance audit of Institutional Framework for Fighting Corruption	29 SAIs: Iraq, Jordan, Kuwait, Libya, Morocco, Oman, Palestine, Saudi Arabia, Sudan, Syria, Tunisia, Afghanistan, Malaysia, Maldives, Pakistan, Thailand, Fiji, Samoa, Solomon Islands, Vanuatu, Sierra Leone, Liberia, Zambia, China, Nepal, Cayman Islands, Jamaica, Albania and Kazakhstan	21 SAIs. SAIs of Iraq, Jordan, Kuwait, Libya, Morocco, Oman, Palestine, Saudi Arabia, Sudan, Syria, Tunisia, Afghanistan, Malaysia, Maldives, Pakistan, Thailand, Fiji, Samoa, Solomon Islands, Vanuatu	QA Review meeting for 9 SAIs (Sierra Leone, Liberia, Zambia, China, Nepal, Cayman Islands, Jamaica, Albania and Kazakhstan) rescheduled to 2020 due to unavailability of resource people (IDI QA reviewers).

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

Delivery of IDI's work in this area is made possible through partnerships with organisations within and outside INTOSAI, the financial and in-kind support of donors, SAIs and INTOSAI bodies. The following table shows the partner organisations involved in delivering and resourcing this work and their respective roles.

Component and Initiative	Partner	Role (Brief Description)
Professional SAIs Work Stream (General)	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	Global Affairs Canada, European Union	Earmarked Funding for Professional SAIs Work Stream (ISSAI Implementation)
Component 1: Support SAIs in determining ISSAI implementation needs		
Development and maintenance of iCATs	INTOSAI PSC FAAS, PAS, CAS SAIs of Georgia, Bhutan, Philippines, Jamaica, Namibia, UAE, Brazil	Strategic partner Strategic and Delivery partner In kind support
FA-ISSAI Implementation Needs Assessment	ASEANSAI SAIs of Cambodia and Philippines	Strategic and Delivery partner In kind support
	SAI Thailand	Hosting of events
Component 2: Facilitate SAI Capacity Development for implementing ISSAIs		
Development and maintenance of ISSAI Implementation Handbooks	INTOSAI PSC FAAS, PAS, CAS SAIs of USA, UK, Norway, Sweden for PA Handbook SAIs of Georgia, Bhutan, Philippines, Jamaica, Namibia and UAE for FA Handbook, European Court of Auditors (ECA), SAIs of Maldives, Lithuania, South Africa and Norway for CA Handbook	Strategic partner Strategic and Delivery partner In- kind support
SAI Young Leaders 2019-2020	PASAI Secretariat, AFROSAI-E Secretariat, SAIs of Austria, Costa Rica, Finland, Estonia, Brazil, Chile, Malta, India, South Africa, USA, and Jamaica	In kind support
	SAI South Africa	Hosting events
Professional Education for SAI Auditors – Pilot (PESA-P)	TFIAP, INTOSAI PSC, FAAS, PAS and CAS	Strategic partner
	IIA, ECA, SAIs of India, South Africa, Lithuania, Jamaica, China, Cayman Islands, Australia, Estonia, Norway, Tunisia, Brazil, Finland, Georgia, Uruguay, FIPP (SAI of Norway and SAI of Denmark), PASAI Secretariat and AFROSAI-E Secretariat	In kind support
	SAI of India	Hosting events
Cooperative audit support: IDI ASEANSAI CFA	ASEANSAI	Strategic and Delivery partner
	SAIs of Philippines, Indonesia, Malaysia, Laos PDR and Cambodia	In kind support
Component 3: Enhanced Audit Quality arrangements		
Quality Assurance: IDI ASEANSAI Cooperative Financial Audits	SAIs of Cameroon, ECA, Fiji, Trinidad and Tobago	Resource People
	SAI of Cambodia	Hosting events

Component and Initiative	Partner	Role (Brief Description)
Quality Assurance: Performance Audit on preparedness for implementation of SDGs	SAIs of Argentina, Bhutan, Brazil, Chile, Costa Rica, El Salvador, Georgia, Ghana, Indonesia, Jamaica, Paraguay, Philippines, Thailand and Uganda	Resource People In kind support
	SAIs of Peru and the Philippines	Hosting events
Quality Assurance of SFC Audits	SAIs of Maldives, Bhutan	Resource People
	SAI Maldives	Hosting events

Annual Performance Report

In 2019, we had planned to publish version 1 of global public goods (iCATs, ISSAI Implementation Handbook and QA Tool and guidance), train pools of facilitators for ISSAI Implementation needs assessment and quality assurance, launch the second round of SYL, support cooperative audits, design and develop contents for PESA-P digital education and facilitate quality assurance reviews of audits supported by the IDI. We also planned to reflect on lessons learned and start a fresh round of SAI Level ISSAI Implementation support (SLIIS) by selecting 3 countries.

Our plans changed considerably during the year and our targets were updated. The updated targets were published in the operational plan of 2020 which was approved by the board. These changes occurred for a number of reasons principally:

- External drivers;

- Our own internal learning connected to new approaches in the Strategic Plan; and

- Managing Quality risks (prioritisation of resources to areas where quality risks developed).

This section provides details of our performance in 2019 what we did as per plans, the targets we achieved, the changes we made, reasons for changes and the targets we did not achieve. The second round of SYL, and support for cooperative audit in ASEANSAI and quality assurance reviews went ahead as per plans.

One of the major changes in 2019 was our decision to discontinue SLIIS in its current format. During the year we reflected on the SLIIS model in light of the lessons learned from the pilots and conclusions of IDI discussions on SAI level support. The lessons learned showed us that SLIIS was extremely resource intensive for both IDI and the SAIs, questions related to adoption and compliance needed to be addressed and that a more focused and flexible approach was necessary. As such, rather than going into an individual SAI for support, we found that a sub-regional approach with a smaller group of SAIs, with onsite support, could be feasible for both the IDI and SAI. This was less resource intensive and enabled us to reach more SAIs. Adopting a sub-regional or regional approach also enabled us to keep the important component of peer to peer exchange, learning and networking and allowed us to be flexible and focused as per SAI needs. Based on these reflections we decided to discontinue with the SLIIS model and we provided ISSAI Implementation support in other ways. The ISSAI Implementation Needs Assessment (IINA) initiative in ASEANSAI is an example of such support.

While we discontinued SLIIS we continued to support the SLIIS pilots in SAI Tonga and SAI Bhutan, already committed to. SAI Bhutan launched its Revised Financial Audit Manual in July 2019. The IDI provided technical support in the revision of the manual, which was based on IDI's ISSAI Implementation Handbook-Version 1. The experiences from two pilot audits and QA review reports of these audits, which were part of IDI's SAI level support to SAI Bhutan provided useful inputs to the revision. SAI Tonga rolled out the IDI methodology used in the pilot audits to Financial Statement Audits for 2020. Pilot audits for Performance Audit and Compliance Audit were completed in 2019 and reports are finalised but have not yet been issued. IDI has supported this process throughout 2019. SAI Tonga has faced challenges in maintaining the team for these audits.

We had planned to create generic pools of IINA Facilitators. On further reflection we realised that training such pools may not give them the practical experience required to support the IINA in the SAI. As such we decided to directly train SAI teams in specific audit streams, just before they conducted IINA for their SAIs. We tried this out successfully by training five SAI IINA teams to conduct the needs assessment for financial audit ISSAI implementation in ASEANSAI.

In case of the global public goods, we revised our ambition to having four GPGs ready by end of 2019.

In 2019 the FA iCAT version 1 was made available on IDI website in Arabic, French, Spanish and English. We developed ISSAI Implementation Handbook for Compliance Audit and Compliance Audit iCAT in 2019. Both the FA and CA iCAT reflect on adoption of standards as a part of the overall needs assessment for ISSAI implementation. We decided to postpone the publishing Performance Audit iCAT and ISSAI Implementation Handbook for Performance Audit. The PA iCAT was postponed due to our need to reallocate staff resources to the auditing SDGs initiative. In case of the handbook we decided to work in close cooperation with PAS to ensure quality of the handbook. As per the new work plan drawn as per IDI protocol, the handbook will be finalised in 2020. The FA ISSAI Implementation Handbook that was published in 2018 (V1 English) has been used as a basis for the ASEANSAI ISSAI based cooperative financial audit in 2019. SAI Bhutan has also updated its Financial Audit Manual based on the newly published Handbook.

We started out in 2019 by planning to complete the design and development of digital contents for PESA- P pilot during the year. On further discussions with the selected digital education vendor, we realised that we had vastly underestimated the effort involved in designing and developing high quality digital content. Consequently, we set revised our targets to completing the design of 4 out of 17 papers and development of 1 paper on cross cutting competency in 2019. We are quite pleased with the way the education content is shaping up and with the way gender and other inclusiveness considerations are reflected in the design of the digital education. Besides design and development IDI created awareness about PESA-P and professional education at number of INTOSAI and other forums. This included INCOSAI 2019. As we thought through and worked further on both, PESA-P's Education Assessment Reflection (EAR) framework and syllabus, we also suggested changes in INTOSAI Competency Framework, which have been included in the updated version of the framework.

SAI leaders are key drivers of any SAIs journey towards greater professionalisation. Recognising the significance of SAI leadership education, the IDI launched the SAI Young Leaders initiative in 2017. The first batch of 20 SYLs graduated in 2018. Based on enthusiastic support for continuation of this initiative SYL 2019-2020 was launched. The IDI invited all SAIs to nominate candidates) and selected 25 candidates based on two rounds of screening. The first international interaction for SYLs and SYL coaches was held in Cape Town. SYL will continued its focus on core elements like addressing the entire leadership chain, leadership education in four clusters – Discover self, discover universe, grow people and create Value, SYL integrated plan and implementation (including a ME plan, coaching plan, exposure plan and SAI change strategy), focus on change in the individual and change in the SAI and SYL Award for best change initiative. The delivery format of the initiative was updated based on lessons learned from the delivery of the pilot. The new format included subject matter mentors, an increased focus on reflection as a learning tool, additional time for implementation and the use of webinars. In 2019 three webinars were delivered to SYLs, firstly, an introductory webinar, secondly a webinar on risk management and finally a webinar on design thinking.

SYL will continue to aim at growing SAI Young Leaders who lead positive change in their SAIs. In 2019 SYLs from 20 SAIs began implementation of 24 change strategies

No.	SAI	Change strategy
1	Maldives	Reaching out to Citizens
2	Maldives	Audit Quality Upheld by Keeping up with Evolving Environment
3	Turkey	Developing an Efficient Communication Strategy
4	Kosovo	Three Elements Strategy - Communication, Impact and Integration
5	P. R. China	Promoting Thematic-oriented audit methodology in Real-time Audit of the Implementation of Major National Financial Policy Measures
6	Tunisia	Enhancing the quality of reports, to more relevant and professional audit results
7	Tunisia	Follow up reports to maximize the added value for stakeholders
8	Malaysia	Selecting Performance Audit Topic through Big Data Analysis
9	Philippines	Managing Audits for Results
10	Finland	Relevant SAIs – SDGs in NAOF's Action Change Programme

No.	SAI	Change strategy
11	Costa Rica	Use of the GROW model and other coaching principles in the audit process to generate changes and promote efficiency through the empowerment of public officials
12	India	Strategy for Audit of Targets Under SDG 14: Life Under Water
13	Oman	Staff Development System
14	The Gambia	Developing a Management and Task Time Allocation System
15	Hungary	Broaden our Horizon - New Method of Risk Based Audits as a Capacity Development Tool
16	PNG	Performance Management
17	Pakistan	Deconstructing the stereo-type inclusive budgeting for transgender
18	Botswana	Development of Guidelines for Quantitative Data Collection And Processing: Enhancing the use of quantitative data collection and analysis in performance audit
19	Liberia	Adapting CRM Technology as Client Management Tool
20	Liberia	Strategy to Enhance GAC Audits' Recommendations Implementation
21	Jamaica	Rise with Me SAI Jamaica - Committed to Information Security
22	Jamaica	Measuring SAI Performance: A Compass for Change
23	Fiji	Fostering Information Security Through the Establishment of a Robust Organisational Information Security Policy
24	Estonia	Developing an audit follow-up system for the National Audit Office of Estonia

The SYLs from the 2017-18 iteration of the initiative were still very much in IDIs mind as the SYL prize was awarded at INCOSAI after judges faced a very tough decision selecting from the excellent candidates who applied. (Read more here: https://www.idi.no/en/all-news/idi-news/item/410-2019-winner-of-sai-young-leaders-award)

The SYLs 2017-18 were given the opportunity for Continuing Professional Development (CPD) when they were invited to participate in the design thinking webinar which was co-facilitated by The SYL Prize Winner. IDI has followed up on the SYLs and many have success stories after the SYL journey with at least four receiving promotions within their organisations. The SYLs from 2017-18 have continued implementing change in their SAIs and have contributed to the international community by participating as resource people in IDI initiatives including several who are acting as coaches or mentors for the SYLs of 2019-2020.

When we asked the SYLs of 2017-18 about the progress of their SAI change initiatives. They said					
The Change Strategy is up and running. The audit tools that were introduced are now used by our Performance Audit Team and it's going to be more useful in doing our upcoming audit of SDGs Implementation.	*The change strategy was completed output level since Jun 2018. We apply the improved follow-up procedure as the part of SAI PA manual.*	*The Audit Information Management System (AIMS) is well underway.*	*SAI outcome 1 milestone for 2019 was to use the revised performance audit manual for 67% of the audits but we were able to use it for every audit commenced after August 2018. Hence, this outcome was achieved a year earlier than planned.*	*The implementation of my project has been completed since 2018. Due to the focus on SDGs, I continue to direct projects on the subject, mainly in environmental and energy matters.*	*Change strategy has been successfully implemented and completed: Immediate goals have been achieved.*

IDI met its planned targets in supporting eight SAIs in ASEANSAI to conduct ISSAI based cooperative financial audits. Some of the highlights of this support were

- Use of IDI's Financial Audit ISSAI Implementation Handbook (version 1) English to conduct the cooperative financial audit.
- All eight SAIs completed the audits and issued audit reports
- All eight audits underwent a quality assurance review.
- Regional mentors provided onsite support to SAIs conducting the audit
- IDI staff, mentor team and SAI teams extensively used IDI's online workspace for mentor training, audit support throughout the audit and for quality assurance reviews.

IDI had planned to update the guidance for Quality Assurance during 2019. The guidance should follow current best practice and would be based on International Standards on Quality Management (ISQM 1 and 2), which are being developed by IFAC. IDI was working with the exposure draft of these standards when IFAC indicated that considerable changes were to be made and therefore development was delayed. Based on lessons learned we developed a revised approach to the Quality Assurance (QA) of cooperative audits and piloted it during the year with QAs carried out on cooperative financial and performance audits. Instead of training a pool of QA facilitators, we decided to setup panels of QA reviewers for specific cooperative audits and train the panel instead.

The table below shows the details of activities and achievements under professional SAIs workstream in 2019.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation[2] (Changes to IDI Plans or Reason for Performance Variance)
Component 1: Support SAIs in determining ISSAI implementation needs					
1.1 GPGs: Development and Maintenance of iCATs and mapping tool	12	Quality risks in other initiatives emerging from a changing environment	4 ISSAI Implementation GPGs developed as per IDI protocol [3]	FA iCAT version 1 published CA iCAT version 1 developed PA iCAT version 1 postponed to 2020	Managing Quality Risks (see above)
	12	None	Mapping tools and guidance updated	Mapping for FA is included in IINA material. PA and CA will be covered in 2020.	Internal Learning (see above)
1.2 Creation of a pool of ISSAI Implementation Needs Assessment (IINA) Facilitators	12	None	Conduct regional workshops to create pool of IINA Facilitators	Conduct regional workshops to create IINA teams	Internal Learning (see above)

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[2] All the deviations have been reported in the *in-year report* approved by DG.
[3] As per IDI updated performance measurement framework. This target includes all 9 GPGs for ISSAI Implementation – 3 iCATs, 3 ISSAI Implementation Handbooks and 3 QA tools and guidance.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation[2] (Changes to IDI Plans or Reason for Performance Variance)
1.3 SAI Level support to SAIs in determining ISSAI Implementation Needs	12	None	Select three SAIs for provision of SAI Level ISSAI implementation support	5 SAIs. SAIs of Cambodia, Lao, Philippines, Indonesia and Thailand	Internal Learning (see above)

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 2: FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs					
2.1 GPGs: Development and Maintenance of ISSAI Implementation Handbooks	15	Lack of staff resources	3 ISSAI Implementation GPGs developed as per IDI protocol [4]	ISSAI Implementation Handbook for PA version 1 postponed to 2020 ISSAI Implementation Handbook for CA version 1 developed	Managing Quality risk (see above)
	15	None	Light touch maintenance of ISSAI Implementation Handbook for Financial Audit	Will start in 2021	Too early for effective light touch review
2.2 Professional Education for SAI Auditors (PESA-P) Pilot	13	Time required to select vendor, Time required for a quality assured process for design and development of digital content, Availability of adequate number of competent PESA educators; Lack of basic material for cross cutting competences and lack of definitions of commonly used concepts	Complete Design for 4 from 17 PESA-P Digital Education Papers	Design complete for 4 from 17 PESA-P Digital Education Papers Development of 1 from 17 papers	N/A
	13	None	Explore strategic partnerships for PESA-P and engage in awareness raising on professional education	Strategic partnerships with SAIs, INTOSAI bodies established. E.g. SAI Indonesia.	N/A

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[4] As per IDI updated performance measurement framework. This target includes all 9 GPGs for ISSAI Implementation – 3 iCATs, 3 ISSAI Implementation Handbooks and 3 QA tools and guidance.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
				Awareness raising at various for a including INCOSAI 2019. PESA-P Awareness raising video designed.	
2.3 SAI Young Leaders (SYL)	13, 27	None	Invite SAIs to nominate candidates for SYL (2019-2020) and select 25 candidates	25 candidates from 21 SAIs selected after due process	N/A
	13,27	Inability of selected participants to attend face to face events, SYLs leave SAIs	Conduct SYL (2019-2020) Interactions based on updated format (online and face to face)	SYL interaction format updated 1 face to face and 3 online webinars conducted as per plans SYLs supported in implementing SAI change strategies	N/A
	13,27	None	SYL 2017-18 – Best Change Initiative Award	SYL Award for Best Change Initiative declared and given at INCOSAI 2019	N/A
2.4 ISSAI Based Cooperative Audits	15,26	None	Update IDI cooperative audit support model based on lessons learned	IDI cooperative audit support model updated to include new quality protocols and provision for facilitating audit impact	N/A
	15,26	None	Cooperate with OLACEFS to develop a joint cooperative audit model for delivery in OLACEFS region	Approach agreed with OLACEFS in the context of Cooperative Audit for Sustainable Public Procurement	N/A
	15	None	Support 8 SAIs from ASEANSAI in conducting ISSAI based cooperative financial audits (online and onsite support for planning, conducting and reporting phases)	Achieved as planned	N/A
2.5 SLISS Pilot Audit (SAI Tonga)	15	None	Support for completion of pilot audits for Performance Audit and Compliance Audit.	Pilot audits for Performance Audit and Compliance Audit were completed in 2019 and reports are finalised but have not yet been issued.	N/A

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 3: ENHANCED AUDIT QUALITY ARRANGEMENTS					

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
3.1 GPGs: Development and Maintenance of Quality Assurance Guidance and tools for FA, PA, CA	16	Delay in development of standards	4 ISSAI Implementation GPGs developed as per IDI protocol [5]	Postponed to 2020	Managing Quality risk (see above)
	16	Delay in development of standards	IDI Global Summit on 'Ensuring Audit Quality' delivered for SAIs and stakeholders, in partnership with stakeholders from INTOSAI, INTOSAI regions, professional bodies and Development Partners	Postponed to 2020	External factors (see above)
	16	Delay in development of standards	IDI Global Summit on Ensuring Audit Quality	Postponed to 2020	External factors (see above)
3.2 Creation of a pool of Quality Assurance Facilitators		None	A pool of 15 QA facilitators in one region	Pool of 21 QA Reviewers across regions	Internal learning (see above)
3.3 Support to SAIs in enhancing audit quality	16	None	Conduct a SAI QA needs assessment survey in cooperation with INTOSAI regions	Research questionnaire designed Information collected from SAIs	Plan changed. Decided to collect more detailed information from a small number of organisations. Survey not the right method
3.4 Quality Assurance Reviews in Cooperative Audits	17	None	Finalise IDI QA model for Cooperative Audits based on lessons learned and stakeholder discussions	IDI QA model for Cooperative Audits updated	NA
	17	Challenges in arranging logistics for onsite QA visits	Facilitate QA reviews	17 QARs 8 QARs	9 QARS for SFC rescheduled due to

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[5] As per IDI updated performance measurement framework. This target includes all 9 GPGs for ISSAI Implementation – 3 iCATs, 3 ISSAI Implementation Handbooks, QA Guidance and 3 QA tools.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
		Lack of availability of QA reviewers during the agreed timeframe	15 for Audit of Preparedness for Implementation of SDGs 8 for IDI-ASEANSAI CFA 29 for SAI Fighting Corruption	20 QARs	unavailability of QA reviewers)

* As per IDI Results Measurement System

IDI Professional and Organisational Capacity Development: the Numbers

The following table records IDI's outreach on professional and organisational capacity against the targets in the 2019 Operational Plan.

	Professional Capacity		Organisational Capacity		Explanation (Changes to IDI Plans or Reason for Performance Variance)
	Target	Actual	Target	Actual	
ISSAI Implementation Needs Assessment for Financial Audit	N/A	22	N/A	5	Added during the year
E.g. Professional Education for SAI Auditors pilot: **PESA-P Educators**	12	7	N/A	N/A	Development of PA stream postponed to 2020 awaiting the PA ISSAI Implementation handbook.
E.g. SAI Young Leaders: • **SYLs** • **SYL Coaches**	20 10	25 20	15 SAIs	21 SAIs	N/A
E.g. ISSAI Based Cooperative Audits • **IDI-ASEANSAI CFA**	23	32	8 SAIs	8 SAIs	N/A
E.g. IDI Global Summit 'Ensuring Audit Quality'	30	0	N/A	N/A	Postponed to 2020
E.g. QA Facilitators (one region)	15	21	N/A	N/A	Instead of QA facilitators for one region, we created QA reviewers across regions

Key Lessons Learnt (Transferable)

Partnerships

Strategic Partnerships with SAIs: IDI benefits tremendously from in kind contribution from SAIs. We have tried to expand this cooperation into strategic partnerships with SAIs. The two MOUs signed with SAI Indonesia and SAI Finland, give IDI access to expertise and scaled up resources. IDI will continue to explore such strategic partnerships with SAIs in 2020.

Commitment of SAI Leadership

We need to include commitment to quality assurance reviews as a part of statement of commitments for cooperative audits. Not doing so in the audits of preparedness for implementation of SDGs, led to some SAIs not responding to /agreeing to such QAs later in the process. We have started including commitment for QA in the SAI statement of commitments for cooperative audits.

Besides obtaining commitment from SAI top leadership, we need to ensure buy in and commitment from all levels of SAI leadership associated with achieving the planned result. We have provided for this in the design of SYL and have started providing for it in cooperative audits by involving supervisors in the audit support process.

We can get more effective commitment from SAI leadership if they are more aware of the importance of the subject matter and have an opportunity to engage with stakeholders. Learning from the positive experience in auditing preparedness for implementation of SDGs, we have included a SAI leadership and stakeholder engagement component in the cooperative audit support model.

IDI Delivery Model

We piloted selection of SYLs via video conference rather than a face to face selection process. We found that reducing the time spent with SYLs in this way changed the nature of the relationship developed. In 2020 we will return to face to face selection.

In 2019 we reflected on the SLIIS model. The lessons learned showed us that SLIIS was extremely resource intensive, questions related to adoption and compliance needed to be addressed and that a more focused and flexible approach was necessary. We found that considering the limited staff and other resources in the SAI, it is often challenging for the SAIs to deliver the expected outputs as required in SAI level support. As such, rather than going into an individual SAI for support, we found that a sub-regional approach with a smaller group of SAIs, with onsite support, could be feasible for both the IDI and SAI. This was less resource intensive and enabled us to reach more SAIs. Adopting a sub-regional or regional approach also enabled us to keep the important component of peer to peer exchange, learning and networking and allowed us to be flexible and focused as per SAI needs.

Planning

IDI has a limited number of staff with Arabic, French and Spanish language skills. As all four workstreams need to work in all four languages, we need to find solutions to adequately staff each workstream with all four language competencies.

Cooperative Audits

Based on lessons learned in 2018, IDI updated the QA model for cooperative audits. Introduction of TORs for SAIs, for QA reviewers, training of QA reviewers, and prescribed report format have worked well in the QAs carried out in 2019.

IDI piloted onsite visits for QA review of cooperative audits during 2019. This was resource intensive due to the additional logistical arrangements required. Further it gave IDI less opportunity to support reviews once in progress. We plan to move back to a QA workshop approach, instead of conducting onsite visits.

Mobilising and Developing Appropriate Expertise

While finding an appropriate vendor for digital education for PESA-P we found that contracting out work where IDI does not have internal expertise is a lengthy process. In future we need to start such procurement processes well in advance to allow adequate time for the learning curve.

We have learned that it is important to establish a common understanding amongst PESA educators, IDI staff and vendor team of concepts, process and roles in the design and development of digital education. This is being addressed with current PESA educators and vendor team through dialogue, more face to face meetings and changes in formats. This lesson learned will be applied to development of PA contents in 2020. In 2020, we have also sought dedicated SAI resources for PESA- P e.g. SAI Indonesia has provided one dedicated staff member to work with design and development of digital content for PA.

IDI found a lack of definitions of commonly used concepts for PESA-P. We will need to seek alternative authoritative sources when faced with such situations.

4. Relevant SAIs Work Stream

Objective: To support SAIs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement and facilitating audit impact.

Link to Global SAI Capacity and Output Indicators: This work stream contributes to global SAI capacity and output indicators 7,9,16,23,24,26 in the IDI results framework. These indicators relate to SAIs issuing annual audit reports, SAIs publishing their audit reports, quality of SAI performance audits, SAIs following good practices in communication, SAIs communicating with the public and SAI use of gender assessments.

Link to other IDI Strategic Priorities: The work stream is connected to all other work streams, Global Foundations and the cross-cutting priorities of IDI. By fostering innovation in audit and education practice, IDI supports SAIs in conducting high quality audits of SDG preparedness and implementation. This enhances SAI relevance which is linked to SAI quest for greater independence. This also enhances SAI professionalism as SAIs are required to conduct ISSAI based performance audits and ensure audit quality. Under leveraging technological advancement, digital education is an innovative approach linked to professional education in the professional SAIs work stream. This initiative cuts across IDI work streams as professional education is relevant to developing professional capacity of different staff within a SAI e.g. SAI auditors, young leaders, trainers, and staff working with independence and strategic planning etc. The component on leveraging technological advancement envisages exploring use of data analytics in audits. The purpose is to enhance quality, relevance and efficiency of SAI audits. This has an impact on both independence and professionalism of a SAI. The component on facilitating audit impact is linked to quality audits, stakeholder engagement and communication of key messages. It is impacted by SAI independence and SAI governance. IDI's cross cutting are relevant for all the components of the relevant SAIs work stream. E.g. supporting SAIs in auditing SDG implementation calls for leadership buy in and change in SAI culture to take a whole of government approach to audit, to include multi stakeholder engagement throughout the audit process and to ensure that questions to ensure that no one is left behind are asked in the SDG implementation audit.

Work Stream Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: This work stream addresses the risk of SAIs not having adequate capacity and resources to keep track of emerging issues, leverage on technological advancement and achieving audit impact to stay relevant.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: High level risks include – lack of ability of SAIs in challenging environments to engage with the activities in this work stream, lack of access to technology, lack of willingness of SAI leadership to do things differently, resistance to change in SAIs and lack of sufficient expertise and know how in the community.

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
Component 1: Foster Innovation in Audit and Education Practice			
Performance audit of preparedness for	AFROSAI-E (8 SAIs) Botswana, Ghana, Kenya, Liberia, Sierra Leone, Tanzania, Uganda, Zambia	8 SAIs. SAIs of Botswana, Ghana, Kenya, Liberia, Sierra Leone, Tanzania, Uganda, Zambia	None

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
implementation of SDGs	ASOSAI (15 SAIs) Afghanistan, Bangladesh, Bhutan, Cambodia, China, India, Indonesia, Lao PDR, Malaysia, Maldives, Mongolia, Nepal, Pakistan, Philippines, Sri Lanka	15 SAIs. SAIs of Afghanistan, Bangladesh, Bhutan, Cambodia, China, India, Indonesia, Lao PDR, Malaysia, Maldives, Mongolia, Nepal, Pakistan, Philippines, Sri Lanka	None
	CAROSAI (2 SAIs) Jamaica, St. Lucia	2 SAIs. SAIs of Jamaica, St. Lucia	None
	EUROSAI (4 SAIs)	4 SAIs. SAIs ofGeorgia, Poland, Slovakia, Spain	None
	OLACEFS (16 SAIs and one subnational audit office) SAIS of Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Nicaragua, Mexico, Paraguay, Peru, Venezuela, Uruguay Subnational Audit Office of Bogota (Colombia)	15 SAIs and one subnational Audit office. SAIS of Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Mexico, Paraguay, Peru, Venezuela, Uruguay Subnational Audit Office of Bogota (Colombia)	SAI Nicaragua did not participate in the review meeting
	PASAI (13 SAIs) SAIs of Cook Islands, Fiji, FSM National, FSM Pohnpei, FSM Kosrae, FSM Yap, Palau, Papua New Guinea, Kiribati, Samoa, Solomon Islands, Tonga, Tuvalu	12 SAIs. SAIs of Cook Islands, Fiji, FSM National, FSM Pohnpei, FSM Kosrae, FSM Yap, Palau, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu	SAI Kiribati dropped out of the initiative after the planning meeting
	CREFIAF (16 SAIs) SAIs of Benin, Burkina Faso, Cameroon, Central African Republic, Chad, Comoros, Djibouti, Democratic Republic of Congo, Gabon, Guinea, Ivory Coast, Madagascar, Mali, Niger, Sao Tome, Senegal	14 SAIs. SAIs of Burkina Faso, Cameroon, Chad, Comoros, Djibouti, Democratic Republic of Congo, Gabon, Guinea, Ivory Coast, Madagascar, Mali, Niger, Sao Tome, Senegal	SAIs of Benin and Central African Republic dropped out of the initiative after the planning meeting

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
IDI-UNDESA Leadership and Stakeholder meeting[6]	All SAIs invited. Exact number and SAIs not specified at time of Operational Plan	88 SAIs. SAIs of Antigua and Barbuda, Aruba, Belize, British Virgin Islands, Canada, Curaçao, Democratic Republic of the Congo, Sri Lanka, Dominican Republic, Ethiopia, Nepal, Brazil, Gabon, Georgia, Luxembourg, Samoa, Bhutan, Norway, Saudi Arabia, Tonga, Lao PDR, Libya, Mongolia, New Zealand, Bangladesh, China, Bolivia, Andorra, Albania, Argentina, Austria, Azerbaijan, Cameroon, Chad, Chile, Colombia, Costa Rica, Croatia, Estonia, Fiji, Finland, France, Ghana, Guatemala, Honduras, India, Indonesia, Italy, Kenya, Latvia, Liberia, Maldives, Mali, Malta, Mauritius, North Macedonia, Palau, Peru, Poland, Portugal, Senegal, Sierra Leone, South Africa, Suriname, Gambia, Niger, Philippines, Uganda, Vanuatu, Zambia, Saint Kitts and Nevis, Slovak, Viet Nam, Solomon Islands, Eritrea, Qatar, Oman, Sweden, Russian, Kuwait, Ukraine, Mexico, Tanzania, United States of America	None
IDI-ARABOSAI SAI SDG Advocacy and Awareness Raising Workshop	All SAIs in ARABOSAI invited. We planned for 12 SAIs in the 2019 OP.	16 SAIs participated. SAIs of Algeria, Egypt, Iraq, Jordan, Kuwait, Lebanon, Libya, Mauritania, Morocco, Oman, Palestine, Qatar, Saudi Arabia, Sudan, Syria, Tunisia	The plan has been exceeded
Green Hat Exchange Series Workshop: SAIs and Data Analytics	All SAIs invited. We planned for 30 individual participants in the 2019 OP.	51 participants from 29 SAIs. ASOSAI: SAIs of India, Indonesia, Myanmar, Thailand, Vietnam ARABOSAI: SAIs of Kuwait, Oman, Qatar AFROSAI-E: SAI of Tanzania CAROSAI: SAIs of Cayman Islands, Jamaica EUROSAI: SAIs of Austria, Belgium, Croatia, Czech Republic, Estonia, Finland, Hungary, Latvia, Spain, Sweden, Switzerland OLACEFS: SAIs of Chile, Colombia, El Salvador, Dominican Republic, Peru PASAI: SAI of Fiji	The plan has been exceeded
Green Hat Exchange Series Webinar: Design Thinking	All SAIs invited to participate. We planned for 20 participants in the 2019 OP.	69 participants from 29 SAIs EUROSAI: SAIs of Austria, Belgium, Croatia, Czech Republic, Estonia, Finland, Latvia, Lithuania, Macedonia, Slovenia, Sweden ASOSAI: SAIs of Philippines, Thailand ARABOSAI: SAIs of Kuwait, Libya, Morocco, Syria, Tunisia, Turkey CAROSAI: SAIs of Guyana, Jamaica, St. Marteen, Suriname, Trinidad and Tobago	The plan has been exceeded

[6] Stakeholder participants are from IBP, GIZ, CAAF, UNDESA, UN CEPA, CSOs, Governments from Indonesia, Mongolia and Mauritius

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
		AFROSAI-E: SAI of Botswana CREFIAF: SAI of Cameroon OLACEFS: SAIs of Brazil, Chile, Costa Rica	
Green Hat Exchange Series Webinar: Innovate Use of Authoring Tools	All SAIs invited to participate. We planned for 20 participants in 2019 OP	7 participants from 7 SAIs ARABOSAI: SAIs of Afghanistan and Morocco OLACEFS: SAIs of Argentina and Nicaragua ASOSAI: SAIs of India and Malaysia CAROSAI: SAI of Suriname	Unknown, but could be due to topic being considered very technical or niche by potential participants
Component 2: Leverage on Technological Advancement[7]			
Digital education	30 LMS Administrators from ARABOSAI and CREFIAF	33 LMS Administrators from 20 SAIs CREFIAF 11 SAIs (Benin, Burkina Faso, Burundi, Cameroon, Central African Republic, Chad, Comoros, Gabon, Guinea, Madagascar and Niger) ARABOSAI 9 SAIs (Bahrain, Egypt, Kuwait, Morocco, Palestine, Qatar, Saudi Arabia, Sudan and Syria)	The plan has been exceeded
Digital education	40 eLearning Specialist from ARABOSAI and CREFIAF	41 participants from 22 SAIs CREFIAF 11 SAIs (Benin, Burkina Faso, Burundi, Cameroon, Central African Republic, Chad, Comoros, Democratic Rep. of Congo, Gabon, Madagascar and Niger) ARABOSAI 11 SAIs (Egypt, Iraq, Kuwait, Morocco, Oman, Palestine, Qatar, Sudan, Syria, Tunisia and Yemen)	The plan has been exceeded
Component 3: Facilitate Audit Impact			
Design Meeting for FAI	Small group of key stakeholders	None	Due to difficulties in matching calendars of key stakeholders, design meeting postponed to 2020.

Partners and Resources

Delivery of IDI's work in this area is made possible through partnerships with organisations within and outside INTOSAI, and the financial and in-kind support of donors, SAIs and INTOSAI bodies. The following table shows the partner organisations involved in delivering and resourcing this work and their respective roles.

Component and Initiative	Partner	Role (Brief Description)
Relevant SAIs Work Stream	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	European Union	Earmarked Funding for Relevant SAIs Work Stream
	General Auditing Bureau of Kingdom of Saudi Arabia, Ministry of Foreign Affairs of Estonia, GA Canada	Earmarked Funding Auditing the SDGs

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[7] This component included a Compliance Audit of procurement using Data Analytics in 20 SAIs in ASOSAI and OLACEFS. Based on regional needs and discussions this has now been included as a Performance Audit under Auditing SDG implementation.

Component and Initiative	Partner	Role (Brief Description)
	State Audit Bureau of Qatar	Earmarked Funding for Digital Education / eLearning in ARABOSAI
Component 1: Foster Innovation in Audit and Education Practice		
Green Hat: IDI Innovation exchange series	SAIs of Finland, Malta, Costa Rica, Brazil, India	Resource Person
	Malta	Hosting events
Auditing preparedness for implementation of SDGs	KSC, INTOSAI Chair, and Working Group on SDGs and key national indicators, INTOSAI Secretary General, IBP	Strategic partner
	UNDESA (DPIDG)	Strategic and Delivery partner
	OLACEFS, CREFIAF, ARABOSAI	Strategic and Delivery partner
	SAIs of Benin, Cameroun, Djibouti, Gabon, Senegal	Resource Person
	SAI Ivory Coast and SAI Tunisia	Hosting events
Audit of SDG implementation	KSC, INTOSAI Chair, and Working Group on SDGs and Key National Indicators, INTOSAI Secretary General	Strategic partner
	OLACEFS, ASOSAI, ARABOSAI, PASAI	Strategic & Delivery partner
	UNDESA (DPIDG), UN CEPA, Chair of PAS, UN OIOS, UN Women, Amnesty International, IISD, OECD, SAIs of Finland, India, USA, Indonesia, Malta	Resource Person
	SAI Indonesia	Hosting events
Component 2: Leverage on Technological Advancement		
Digital Education	ARABOSAI, CREFIAF SAIs of Tunisia, Morocco, Lebanon, Oman, Qatar, UAE, Cameroon, Madagascar, Burundi.	Delivery partners In kind support
	SAI Tunisia	Hosting events

Annual Performance Report

During 2019 IDI has focused on completing the deliverables under auditing preparedness phase and launching support for the audit of SDG implementation. The deliverables included an IDI-KSC publication on ' Are nations prepared for implementation of the 2030 Agenda?' , UNDESA-IDI SAI leadership and stakeholder meeting, support to SAIs in CREFIAF and IDI-ARABOSAI workshop, Guidance on performance audit of preparedness for implementation of SDGs and development of IDI's SDGs Audit Model (ISAM). Under the green hat innovation exchange series, IDI planned one workshop and two webinars. The planned targets under digital education included publishing IDI's eLearning handbook, creation of pools of LMS administrators for ARABOSAI and CREFIAF, eLearning specialist's certification programmes in both the regions, maintenance and upgrade of the IDI LMS and support for digital education within IDI and to INTOSAI regions. IDI also planned to partner with ASOSAI and OLACEFS to support a compliance audit of procurement using data analytics. We planned to launch the 'Facilitate Audit Impact' initiative with a design meeting to envision the results of the initiative and the strategy to get there.

We delivered on most of the planned targets, except for three changes in plans. Both OLACEFS and ASOSAI indicated their interest in supporting cooperative audits of SDG implementation. Based on ISAM, these audits are to be conducted by using a performance audit methodology. Based on extensive discussions with key stakeholders and experts, we changed the compliance audit of procurement in OLACEFS to a Cooperative Audit of Sustainable Public Procurement (SDG 12.7). In case of ASOSAI, while it will be an audit of SDG implementation, the audit topic will be

selected in 2020. We also decided to postpone the design meeting for 'Facilitate Audit Impact' Initiative to 2020, due to difficulties in matching calendars of key stakeholders. During 2019 we started exploring eLearning delivered through digitised content. As we explored different ways of delivering digital education, we realised that the IDI's eLearning handbook mainly focused on a mentor led model. We chose to convert it to a textbook for 'eLearning Specialists' to be used as content for the eLearning specialist's certification programme.

Component 1: Foster Innovation in Audit & Education Practice

One of the main initiatives under this component is the 'Auditing SDGs' initiative. As a part of support for audits of preparedness for implementation of SDGs, IDI developed version 1 of the guidance on performance audit of preparedness for implementation of SDGs. During 2019, there were more than 9500 downloads of Version 0 of the guidance. While the guidance has been extensively used by SAIs, IDI is currently considering what to do next, as SAIs move from audit of preparedness to audit of implementation and IDI moves to a pilot version of IDI's SDGs audit model. During 2019, IDI completed its support for audits of preparedness, with a report review meeting for 14 SAIs in CREFIAF. The table below shows the current status of audits of preparedness in 73 SAIs and one subnational audit office.

Relevant SAIs Work Stream (Cooperative Performance Audit of Preparedness for Implementation of the SDGs)	Countries and Territories Status at end of 2019
Cooperative Performance Audit of Preparedness for Implementation of the SDGs finalised[8]	AFROSAI-E (3 SAIs): Botswana, Kenya, Liberia, ASOSAI (4 SAIs): Afghanistan, Mongolia, Nepal, Pakistan OLACEFS (3 SAIs): Bolivia, Paraguay; Venezuela PASAI (3 SAIs): Cook Islands, Papua New Guinea, Samoa, CREFIAF (5 SAIs): Comoros, Djibouti, Democratic Republic of Congo, Ivory Coast, Madagascar
Cooperative Performance Audit of Preparedness for Implementation of the SDGs issued as per legal mandate [9]	AFROSAI-E (5 SAIs): Ghana, Sierra Leone, Tanzania, Uganda, Zambia ASOSAI (11 SAIs): Bangladesh, Bhutan, Cambodia, China, India, Indonesia, Lao PDR, Malaysia, Maldives, Philippines, Sri Lanka CAROSAI (2 SAI): Jamaica, Saint Lucia EUROSAI (4 SAIs): Georgia, Poland, Slovakia, Spain OLACEFS (12 SAIs): Argentina, Brazil, Colombia (Bogota)^, Chile, Colombia, Costa Rica, Cuba, Ecuador, Guatemala, Honduras, Peru, Uruguay PASAI (9 SAIs): Fiji, FSM National, FSM (Pohnpei) ^ , FSM (Kosrae) ^, FSM (Yap), Palau, Solomon Islands, Tonga, Tuvalu CREFIAF (9 SAIs): Burkina Faso, Gabon, Mali, Niger, Sao Tome, Senegal, Guinea, Cameroon, Chad

IDI- ARABOSAI launched the auditing SDGs initiative for SAIs in ARABOSAI in 2019 with a SAI leadership and stakeholder workshop. The participants included 11 heads of SAIs, SAI managers and staff and key stakeholders from government entities and civil society organisations. During the workshop SAIs in ARABOSAI agreed that they would prioritize support on the audit of SDG implementation, instead of auditing SDG preparedness. The audit topic is to be agreed in consultation between IDI and ARABOSAI in 2020.

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[8] Audit finalised and draft report issued to audited entity for comment, awaiting feedback before finalizing report
[9] This includes final reports issued to appropriate authority, reports published as stand-alone audit report, or within consolidated annual audit report.
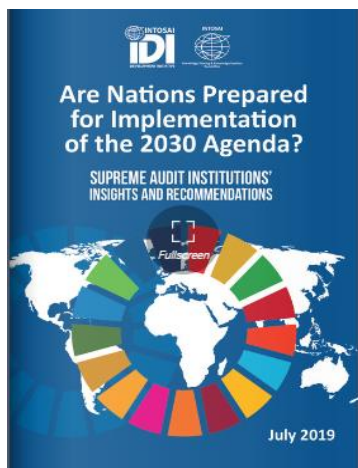
IDI's stakeholder engagement in 2019 considerably exceeded its plans. One of the key activities was the **IDI-UNDESA SAI Leadership and Stakeholder Workshop** from 22 July to 23 July at UN Headquarters, New York. Around 200 people from 88 countries participated, including Heads of SAIs, SAI management and experts, representatives from INTOSAI bodies and regions, IDI Board, representatives from UN bodies, IBP, GIZ, CAAF, civil society, government representatives and other stakeholders. Besides discussing lessons learned from audits of preparedness, participants also discussed audit of SDG implementation.[10] The **IDI-KSC publication 'Are nations prepared for implementation of SDGs – SAI insight and recommendations' was released during this meeting** (http://www.idi.no/en/elibrary/cpd/auditing-sustainable-development-goals-programme) was released during 2019. This publication provides readers with an overview of insights, recommendations and impact of SAI preparedness audits as well as SAI experiences, challenges, lessons learned and future plans for auditing the 2030 Agenda. The results reported till date show that SAIs have urged national governments into action, where there wasn't any, provided independent oversight on the implementation of Agenda 2030 in national context, made recommendations for enhancing preparedness and implementation of Agenda 2030 and contributed to raising awareness amongst citizens and stakeholders on the significance of implementing Agenda 203O. In some instances, SAIs have been consulted in the VNR process.

IDI also actively participated in UN's regional commissions events by organising the side event at Asia Pacific Forum on Sustainable Development (APFSD) in UNESCAP regional meeting and delivering the presentation in Africa Forum on Sustainable Development (AFSD) organised by UN ECA and Arabic Forum on Sustainable Development (ASFSD) organised by UN ESCWA. IDI engaged with P4R network meetings for promoting the role of SAIs in VNR process. IDI presented the IDI SDG Auditing initiative at INCOSAI event, KSC meeting, INTOSAI regional meetings and ASEANSAI assembly in 2019. IDI and SAI Indonesia also jointly organised a seminar on strengthening the role of SAI in auditing SDGs.

Another key activity was the development of IDI's SDG Audit Model (ISAM). Developed by a team of experts and resource persons, ISAM defines IDI's understanding of audit of SDG implementation and provides a practical 'how to' guidance for audit of SDG implementation. One of the key features of ISAM is that it provides guidance on how to examine SDG principles of coherence, integration, leave no one behind and multi stakeholder engagement while assessing progress towards the implementation of nationally owned targets linked to SDGs. The audit process is illustrated by using an illustration of an audit of government efforts for achieving national targets linked to elimination of intimate partner violence against women.

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[10] Please follow this link to read more about the IDI- UNDESA SAI Leadership & Stakeholder Meeting https://publicadministration.un.org/en/News-and-Events/UN-Cooperation-with-SAIs

Leave No one Behind: Audit of SDG Implementation
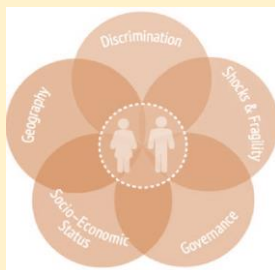
ISAM encourages SAIs to mainstream the principle of leave no one behind in the audit of SDG implementation. The model explains different dimensions of exclusion and encourages SAIs to consider these exclusions in selecting an audit topic as well as in examining progress of implementation of national targets linked to SDG targets. While conducting audit of SDG implementation, SAI Auditors can ask:

  a) How are vulnerable groups and those furthest behind being identified?
  b) Who is being left behind and what are the underlying reasons for their vulnerability?
  c) What disaggregated sources of data are available and what are the data gaps?
  d) What actions are being taken to determine the needs of the vulnerable and furthest behind?
  e) What is being done to support the empowerment of vulnerable groups?

IDI launched the Green Hat: IDI Innovation Exchange Series with a workshop on 'SAIs and Data Analytics'. The workshop brought together SAI leadership, audit experts and data analytics experts from across INTOSAI regions to share challenges, innovative ideas and solutions for using data analytics in SAIs audit practice. An expert from UNDESA also spoke about leveraging data analytics for gender equality. The workshop led to an informal knowledge sharing network set up between participants. Two of the participants (from SAI India and SAI Finland) who lead the informal knowledge sharing network said that the "experiences from Malta's conference are highly positive" and that the IDI Green Hat Event "created a lot of positive synergies and provided inspiration for innovation and for providing greater inputs".

IDI's SAI Young Leader from Costa Rica and a design thinking expert from SAI Brazil conducted a webinar on 'Design Thinking'. The webinar introduced 69 participants from 27 SAIs to the innovative concept of design thinking and its application in an audit process. IDI translated the Design Thinking Toolkit developed by SAI Brazil and has made this available to the INTOSAI community as a part of the innovation library under development. IDI's eLearning team delivered a second webinar on 'Innovative use of Authoring Tools' with in-kind support from an eLearning provider. While we received 35 registrations, only 8 participants attended the webinar, possibly due to the technical nature of the topic.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 1: Foster Innovation in Audit and Education Practice					
1.1 Performance Audit of Preparedness for implementation of SDGs	18	Lack of SAI capacity and environment to complete the audit	Support 16 SAIs in CREFIAF in completing the audit of preparedness for implementation of the SDGs	14 SAIs supported	2 SAIs did not attend the audit report review meeting and dropped out of the initiative

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
	18	None	Advocacy and awareness raising workshop with SAI Leaders in ARABOSAI on the SDG audit implementation	The workshop conducted as planned	N/A
	18	None	IDI-UNDESA SAI leadership and stakeholder meeting	The meeting was conducted as planned	N/A
	18	Lack of timely and sufficient information from SAIs Quality risks due to challenges in analysing available data	Compendium of audit findings and lessons learned from SDG preparedness audits published	IDI Publication titled 'Are Nations Prepared for implementation of the 2030 Agenda: Supreme Audit Institutions' Insights and recommendations' published	N/A
	18	Guidance may have limited utility at this stage	Version 1 of IDI's guidance on performance audit of preparedness for implementation of the SDGs published in English, French, Spanish & Arabic	The version 1 of IDI's guidance developed	N/A
1.2 Audit of SDG implementation	18	Complexity of the audit approach.	Develop IDI SDGs Audit Model (ISAM)	ISAM pilot version developed	N/A
1.3 Green Hat: IDI Innovation Exchange Series	19	Lack of staff resources to follow up and maintain innovation library	Green hat workshop on 'Audit DataNext – Use of data analytics in SAI Audits'	Conducted as planned	N/A
			Green hat webinar on 'Design Thinking'	Conducted as planned (71 participants).	N/A
		Very low participation	Green hat webinar on 'Innovative Use of Authoring Tools"	Conducted as planned (8 participants).	N/A

Component 2: Leverage on technological advancement

The planned targets under digital education included publishing IDI's eLearning handbook, creation of pools of LMS administrators for ARABOSAI and CREFIAF, eLearning specialist's certification programmes in both the regions, maintenance and upgrade of the IDI LMS and support for digital education within IDI and to INTOSAI regions. IDI also planned to partner with ASOSAI and OLACEFS to support a compliance audit of procurement using data analytics.
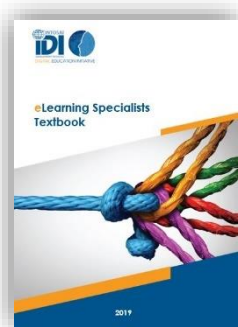
In 2019 IDI continued to enhance eLearning capacities in regions and SAIs through the development of pools of LMS Administrators and eLearning Specialists. We started exploring eLearning delivered through digitised content. As we explored different ways of delivering digital education, we realised that the IDI's eLearning handbook mainly focused on a mentor led model. We chose to convert it to a textbook for 'eLearning Specialists' to be used as content for the eLearning specialist's certification programme. This textbook is available in English, Arabic and French.

A team of IDI staff and regional resource persons adapted the LMS Administrators courseware materials into Arabic and French. IDI trained a pool of 33 LMS administrators in Arabic and French, by using the adapted courseware.

IDI cooperated with ARABOSAI and CREFIAF to conduct the eLearning Specialist Certification Programme in the regions. IDI staff updated course material in English, and these were adapted to Arabic and French by a regional resource team. Based on lessons learned from 2018, IDI strengthened the assessment framework for the certification. This included a terms of reference for invigilators, commitment from participants, and application based online assessment. We also considerably strengthened the practicum for the programme. 41 participants are currently participating.

We changed our plans for supporting cooperative **Compliance Audit of procurement using data analytics initiative** in ASOSAI and OLACEFS. Both the regions were keen to support audit of SDG implementation. As per ISAM such audits are performance audits conducted on nationally agreed targets linked to SDG targets. While OLACEFS region chose to support a Cooperative Audit of Sustainable Public Procurement linked to SDG target 12.7, the topic for audit of SDG implementation in ASOSAI will be selected in 2020. While both these audits involve use of data analytics, they will now be delivered as pilots of ISAM under the auditing SDG initiative in component 1.

Digital Education in ASOSAI and EUROSAI

In 2017 IDI cooperated with ASOSAI to create pools of LMS administrators, eLearning specialists and blended learning specialists in the region. IDI also provided a dedicated eLearning platform for delivery of ASOSAI capacity development programmes. In 2018-2019 ASOSAI used the eLearning platform and the trained pools of resource persons to conduct a capacity development programme on IT Audit. ASOSAI also used IDI courseware and platform to provide continuous professional development for 35 IDI training specialists and ISSAI facilitators by training them in eLearning design, development and delivery. ASOSAI generally uses only IDI certified persons in their capacity development programmes. ASOSAI used the pools of trained LMS administrators and eLearning Specialist certified by IDI when delivering their own eLearning courses. In 2019, IDI provided its eLearning platform and technical support for the delivery of a Performance Audit Methodology eLearning course by EUROSAI. Developed by European Court of Auditors, this course was delivered for 117 people.

Component and Initiative	Link to IDI Supported SAI Output Indicator[11]	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 2: Leverage on Technological Advancement12					
Digital education		None	Publish version 1 of eLearning Handbook	eLearning Specialists Textbook available in English, Arabic and French.	Due to limited applicability to eLearning specialists we decided to publish this document as a textbook rather than a GPG.
		None	30 LMS administrators trained in ARABOSAI and CREFIAF	33 LMS administrators trained in ARABOSAI and CREFIAF	N/A
		Low rate of completion of ELS Course for CREFIAF Region	40 participants trained in eLearning specialists certification programme for ARABOSAI and CREFIAF	41 participants from 22 SAIs being trained. Assessment due in early 2020	N/A
		None	Continued support to INTOSAI regions in setting up and using eLearning and digital education	Support to ASOSAI, CAROSAI and EUROSAI	N/A

Component 3: Facilitate Audit Impact

Recognising the fact that high quality audits alone cannot bring about audit impact, IDI has decided to launch the Facilitate Audit Impact initiative. As per our initial thoughts IDI can support SAIs in achieving greater audit impact by facilitating coalitions to advocate for the implementation of recommendations, helping the SAI in strengthening follow up mechanisms, helping the SAIs in communicating key messages to different stakeholders etc. We have postponed the design meeting for this initiative to 2020 due to difficulties in matching calendars of key stakeholders.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 3: Facilitate Audit Impact					

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[11] While there is no direct link to IDI supported SAI output indicator, this initiative is linked to most of the indicators

12 This component included a Compliance Audit of procurement using Data Analytics in 20 SAIs in ASOSAI and OLACEFS. Based on regional needs and discussions this has now been included as a Performance Audit under Auditing SDG implementation.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
	20	Lack of time and staff resources	Design Meeting for FAI	Postponed to 2020	Difficulty in matching calendars

* As per IDI Results Measurement System

IDI Professional and Organisational Capacity Development: the Numbers

The following table records IDI's outreach on professional and organisational capacity against the targets in the 2019 Operational Plan.

	Professional Capacity		Organisational Capacity		Explanation (Changes to IDI Plans or Reason for Performance Variance)
	Target	Actual	Target	Actual	
Performance Audit of Preparedness for Implementation of SDGs: • CREFIAF	40	38	16	14	Two SAIs did not complete their audits.
Green Hat: IDI Innovation Exchange Series • Workshop on SAIs and Data Analytics • Webinar about Design Thinking • Webinar about Innovation in Authoring Tools	30 20 20	51 69 7	N/A N/A N/A	N/A N/A N/A	Low level of participation in the webinar on authoring tools may be due to the technical nature of the subject
Compliance Audit of Procurement Using Data Analytics	10	0	0	0	Change in plan to PA of Sustainable Public Procurement
Advocacy and awareness raising of ASDGs: • ARABOSAI SAI Leadership and Stakeholder meeting • IDI-UNDESA SAI Leadership & Stakeholders Meeting • IDI – SAI Indonesia Seminar on SDGs • Side event at the 6th APFSD – UNESCAP	30 70 Not planned Not planned	41 203 154 26	12 N/A N/A N/A	16 N/A N/A N/A	N/A
Digital education • LMS Administrators (CREFIAF & ARABOSAI) • eLearning Specialists trained (CREFIAF & ARABOSAI)	30 40	33 41	N/A N/A	N/A N/A	N/A
Total: Relevant SAIs	290	663	28	30	
Overall Female participation[13]	44%	32%	N/A	N/A	

Key Lessons Learnt (Transferable to other workstreams)

Partnerships

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[13] For the cooperative audit the only meeting was in CREFIAF and unfortunately despite encouraging the SAIs to nominate gender balanced team, the female participation was low. In the advocacy events in UN, ARABOSAI and side events, the degree of control that IDI has is limited. In the Green Hat event on data analytics it was again hard to get a gender balance.

Expanding partnerships for audit of SDGs continues to work well for both IDI and SAIs. In 2019 we continued to benefit from our existing partnerships and have been able to expand our partnerships into strategic partnerships with SAIs and cooperation with UN regional commissions and bodies like P4R.

IDI Delivery Model

Training a small pool of LMS Administrators and ELS Specialists for ARABOSAI and CREFIAF as a part of the English edition delivery (2018) enabled us to have adequate human resources to run the subsequent rounds in Arabic and French. We could consider this in the delivery of other initiatives as well.

We have been able to address the risk to integrity in eLearning specialist's certification programmes by strengthening the assessment framework, having written commitments, TORs for invigilators and most importantly an application based, open book online assessment. This is a very valuable learning for future assessments in PESA-P.

Encouraging informal networks amongst participants worked well in continuing the dialogue and knowledge exchange related to data analytics. We could encourage such informal networks in future green hat events as well.

We need to carefully consider the need for developing an IDI global public good for subject specific topics. Given the limited applicability of the guidance, need for flexibility and lack of relevance over a long period of time, it may be better to keep these products out of the IDI GPG portfolio.

Cooperative Audits

Developing the publication on 'Are Nations prepared for implementation of the 2030 Agenda' was extremely time and resource consuming. In future we need to realistically estimate resources required for such projects.

Supporting SAIs in conducting high quality audits alone is not enough. SAIs need support in achieving greater audit impact. The lesson learned will be taken forward in the updated cooperative audit support model and through the FAI initiative.

Mobilising and Developing Appropriate Expertise

There is a need to develop adequate number of IDI staff and SAI resources with deep understanding and expertise in audit of SDG implementation using a whole of government approach. We need to find appropriate resources and opportunities to learn more about different dimensions of audit of SDG implementation.

5. Bilateral Support

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

Link to Global SAI Capacity and Output Indicators: Contributes to a long list of IDI's global SAI capacity and output indicators because support is based on the needs and priorities of the partner SAIs. There is, however, a distinct and crosscutting emphasis on indicator 4 (SAI strategic planning). Due to the holistic nature of the IDI bilateral support, it contributes to all the Global SAI Output indicators.

Link to other IDI Strategic Priorities: IDI`s bilateral support customises and utilises relevant material and approaches of all IDI work streams. This includes having components on auditing (ISSAI implementation) and independence in several projects, and strategic management in most projects. There is also a clear link between the Global Foundations unit in IDI with the work of mobilising providers of support and engaging in partnerships. The bilateral projects give valuable insight into how actual changes can be facilitated at the country level and is contributing to development of other work streams in IDI.

Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: The initiatives included here are designed to address many of the developmental risks identified in the risk register, particularly Leave No SAI Behind, SAI independence, SAIs leading by example, and SAIs strategic planning.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity:

IDI's bilateral support covers a portfolio of agreements with selected country SAIs. Insufficient, unpredictable and/or short-term funding could undermine IDI's ability to support long term capacity development initiatives, especially for the continuation of PAP-APP. Growing demand for IDI interventions means some stakeholder's expectations may not be met, potentially negatively affecting IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact. IDI's partners may not have the same approaches and levels of commitment to ensure contribution towards sustainable change. Therefore, it is imperative that this risk is closely monitored, and corrective action taken in a timely manner. There is a risk that IDI cannot secure the required quantity and quality of in-kind support that it currently relies on to deliver bilateral support.

SAI Participation

IDI is providing support for the benefit of SAIs of the following countries and territories.

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
Component 2: Support to the Office of the Auditor General of the Federal Republic of Somalia			
OAGS Peer-support project 2018-2020	SAI Somalia	SAI Somalia	None
Component 3: Support to the National Audit Chamber of South Sudan			
NAC Peer-support project 2017-2020	SAI South Sudan	SAI South Sudan	None
Component 4: Accelerated Peer-Support Partnership (PAP-APP)			
PAP-APP in AFROSAI-E	SAIs of Eritrea, The Gambia, Sierra Leone, Zimbabwe	SAIs of Eritrea, The Gambia, Sierra Leone, Zimbabwe	None

Component and Initiative	Planned SAI Participation (As per 2019 OP)	Actual SAI Participation	Deviations (Changes to IDI Plans or to SAI Participation)
PAP-APP in CREFIAF	SAIs of Democratic Republic of Congo, Guinea, Madagascar, Niger, Togo	SAIs of Democratic Republic of Congo, Guinea, Madagascar, Niger, Togo	None

Partners and Resources

Delivery of IDI's work in this area is made possible through partnerships with organisations within and outside INTOSAI, and the financial and in-kind support of donors, SAIs and INTOSAI bodies. The following table shows the partner organisations involved in delivering and resourcing this work and their respective roles.

Component and Initiative	Partner	Role (Brief Description)
Bilateral Support	OAG Norway, Sida Sweden, Austrian Development Agency, DFID UK	Core Funding to IDI
	Irish Aid, State Audit Bureau Qatar	Earmarked Funding for Bilateral Support in general
	Ministry of Foreign Affairs, Norway (Embassy Nairobi)	Earmarked funding for support to SAI Somalia
	Ministry of Foreign Affairs, Norway (Embassy South Sudan)	Earmarked funding for support to SAI South Sudan
	Austrian Development Agency Ministry of Foreign Affairs, Iceland Ministry of Europe and Foreign Affairs, France DFID UK	Earmarked funding for the PAP-APP programme
Component 1: Bilateral Support General Management		
Bilateral support general management	INTOSAI CBC – work streams on "auditing in complex and challenging contexts" and "peer-to-peer cooperation"	Provision of guidelines and exchanging experiences
Component 2: Support to the Office of the Auditor General of the Federal Republic of Somalia		
OAGS Peer-support project 2018-2020	AFROSAI-E Secretariat, SAIs of Ethiopia, Uganda	Delivery partners and in-kind support (resource persons)
Component 3: Support to the National Audit Chamber of South Sudan		
NAC Peer-support project 2017-2020	AFROSAI-E Secretariat, SAIs of Kenya and Norway	Delivery partners and in-kind support (resource persons)
Component 4: Accelerated Peer-Support Partnership (PAP-APP)		
PAP-APP	AFROSAI-E Secretariat, CREFIAF Secretariat SAIs of Gabon, Ghana, Namibia, Norway, Senegal, Sierra Leone and Sweden	Strategic & delivery Partners In-kind support (resource persons)

Annual Performance Report

Bilateral Support is representing IDI in the following CBC workstreams:

- Auditing in Complex and Challenging Contexts, where IDI is leading the work on compiling good stories

- Peer-to-peer cooperation, where IDI in 2019 mainly contributed in a joint experience sharing workshop for providers, organized by SAI Netherlands. In 2020 IDI / PAP-APP will contribute to a similar workshop and be responsible to organize training for new providers of support, especially to SAIs in challenging contexts.

There were no new requests for bilateral support projects in 2019, except for SAI South Sudan and the PAP-APP SAIs requesting for scaled-up peer support when the current support is completed in 2020. These requests have been handled by the PAP-APP Steering Committee in partnership with AFROSAI-E and CREFIAF, where it is attempted to mobilize other peers and INTOSAI partners than IDI to most new projects.

Through the PAP-APP programme several experiences and approaches to supporting SAIs in challenged contexts were developed in 2019. These will be systematized in 2020 and shared with a wider audience. Due to extensive workload in the Bilateral Support unit in 2019, sharing and systematizing these experiences were not prioritized in 2019.

The following table sets out the main activities and results that were planned for 2019 under each initiative, and what was achieved.

Component 1: Bilateral Support General Management

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 1: Bilateral Support General Management					
Bilateral support general management		Insufficient human resources	Systematise and share experiences of working with SAIs in fragile contexts (with INTOSAI CBC)	Workstream participation. No new products in 2019.	Collecting good stories from challenged SAIs has been attempted, but was not prioritized in 2019 due to limited human resources.
		Limited interest in tendering for the evaluation	Design, tender and start evaluation of IDI bilateral support (covering bilateral policy, South Sudan and PAP-APP)	Evaluation initiated with involvement of various partners. Inception report approved.	Complex evaluation and short submission time contributed to few offers for the evaluation. Several evaluators confirmed their interest but did not bid due to other commitments.

* As per IDI Results Measurement System

Component 2: Support to the Office of the Auditor General of the Federal Republic of Somalia

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 2: Support to the Office of the Auditor General of the Federal Republic of Somalia					
Goal 1: Audits	22	Out-of country support impractical and time-consuming for the SAI Delays in review of translations	Annual audit report June 2019 with FAM methodology On-the job training of the main parts of the FAM and CAM Customized and translated FAM and CAM Annual audit plan 2020 Quality control routines and training	First annual audit report of Somalia financial statements submitted by the SAI On-the job advice for audit report done, but less than planned Training in FAM and CAM done, but finalization of translated FAM and CAM not achieved.	Less trainings than intended as travel abroad for workshops not prioritized by the SAI 1st half of 2019 Translation quality not sufficient, and it has delayed review and finalization of audit manuals.
Goal 2: Internal governance	23	Delays in recruitment of Special	Quality review procedures set in the	Training in quality control done.	Code of ethics training not done as planned

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
		Assistant to AG	new audit manuals and managers trained Annual operational plan finalized for 2019 and updated for 2020 Internal monitoring and reporting system Annual SAI Performance report Annual meetings between Federal Member States AGs and federal AG Code of ethics awareness strengthened among staff	First annual SAI Performance report done and shared publicly. Operational plan set and quarterly reporting improved Annual professional seminar with Federal Member States audit offices conducted Enable recruitment of Special Assistant to AG	due to priority of annual audit Managers trained partly in quality control, but not as extensively on-the-job due to challenges of country presence by peers and travel abroad for the SAI Recruitment of Special Assistant challenging as salary level requested by candidate higher than harmonized rates allows
Goal 3: Stakeholder engagement and communication	24	Quality of delivery by external provider	Annual stakeholder engagement seminar	Annual seminar conducted with wide media coverage and attendance	Video produced from the event was of lower quality than expected, due to inexperienced provider
Goal 4: HR and professional development		Inadequate Peer resources	HR-staff trained in key HR-concepts and routines HR policy developed Job descriptions Competency matrix Training plan Plan and program for Professional Development	HR-training continued, incl on-the-job for recruitment Training needs assessment done and training plan started Plan and program for Professional Development not developed	Less available peer-resources than planned, due to other priorities
Goal 6: Independence	24	Delay in Parliament	New regulations Key documents and processes related to audit act implementation	Statement issued by IDI on audit bill pending in Parliament	Additional work not prioritized, as awaiting approval of bill in Parliament.
Project management and coordination		None	Regular coordination meeting with all partners	One semi-annual meeting organized by IDI Project coordination meetings to ensure interlinkages and well-coordinated support	Quarterly meetings expected, but not prioritized by the SAI Less project coordination meetings than intended due to less available human resources Unpredictable funding

* As per IDI Results Measurement System

2019 was a milestone year for SAI Somalia with the completion of the annual audit report, based on new methodology and including an opinion on the financial statements of the Federal Government (see textbox). This means there is major progress as compare to the three year project goal.

Enactment of a new audit bill is another major project goal. This has not been achieved in 2019. To stimulate progress for the bill, the project has supported the SAI in stakeholder engagement activities, consulted key development partners and issued an official statement to the Speakers of Parliament on the concern of the bill pending not fully being in line with the international standards of independence. The Parliament is expected to decide on the bill in 2020 and submit it for the President's final signature.

> **First Annual Audit report on Somalia's financial statements**
> For the first time in the recent history of the Federal Government of Somalia, the Accountant General's Office, on the recommendation of the Office of the Auditor General of Somalia, prepared financial statements for the whole of government. This was done for the year ending 31 December 2018 on the Cash-basis IPSAS (International Public Sector Accounting Standards). The SAI audited these financial statements using financial audit methodology for the first time, and issued an independent opinion. The report was submitted to Parliament with copies to the Offices of H.E. the President and H.E the Prime Minister, and for the first time published.
> The audit got wide media-coverage in Somalia and internationally, including by Reuters. The overall conclusion of the audit is that most of the entities audited were not complying with laws and regulations for effective management and accountability of public funds entrusted to them. The audit also concluded that $18 million from the European Union, Saudi Arabia and the United Nations did not pass through the treasury's account at the central bank, and that some of the money was kept in offshore accounts with weaker controls.
> How could a SAI in such a challenging situation make such a remarkable achievement? This is firstly due to a committed AG with strong leadership, as well as staff keen to learn and adopt new methodologies. Secondly on-site support by EU-funded advisors have played a key role in getting the audit executed and resolving issues in the dialogue with the Accountant General. Finally, guidance and training by peers from IDI, AFROSAI-E, SAI Botswana and SAI Uganda set the stage for ISSAI based auditing and prepared staff for the audit.

The level of peer-support and training has however been lower than planned in 2019. This was partly as the SAI could not prioritize workshops abroad, some peers were unable to contribute, and the funding for all the planned project activities was not finally approved until in November 2019. Several activities were put on hold in the period July to October. This means the peer-partners have not been able to ensure progress in all areas initiated and play the strategic partner role to the level as intended. 2020 will be an important year for finalizing key expected project outputs and considering a new phase of the project based on lessons learned of the current project.

The table below shows the status of expected results as per the financial agreement with the Ministry of Foreign Affairs, Norway.

Indicator	Target	2018	2019	Comment
Strategic goal 1: Timely, relevant and high-quality audit reports in line with international standards				
Audit of the Somalia government financial statement (consolidated accounts) 2015-19	Executed and reported for FY 16-17 in 2018, FY 2018 in 2019 and FY 2019 in 2020	Achieved	Achieved	FY 2015 not reported
Percentage of completed annual audits at MDA level using the new audit manuals.	50 % in 2019	N/A	37 %	Number of MDAs audited in total in 2019 constitute 37 %. Ambition to increase coverage in 2020 with more experienced staff in audit methodology and clarity on controls to be done in the audits
Annual audits including audit of ict-risks	3 MDAs by 2020	N/A	N/A	To be assessed in 2020

Indicator	Target	2018	2019	Comment
SAI PMF indicators SAI-9 to SAI-11 and SAI 15-17: financial and compliance audit standards, process and results.	Average score of 2 by 2020*	N/A	N/A	To be assessed in 2020
Strategic goal 2: Strengthening internal governance for efficient and effective audit services				
Percentage of operational plan activities implemented	70 % annually	67 %	54 %	In 2019, 91 activities were planned. 41 % were not done or are ongoing. 4 % are cancelled. Ambition level of OP 2020 has been set using the experience of 2019
SAI PMF indicators SAI-3 to SAI-8: strategic planning cycle, organizational control environment, outsourced audits, leadership and internal communication, overall audit planning, audit coverage.	average score of 2 by 2020*	N/A	N/A	To be assessed in 2020
Strategic goal 6: Amend the old legal framework OAGS currently operates under				
Enacted new legal framework		In progress	In progress	Federal Audit Bill developed and being deliberated in Parliament. Expected enacted in 2020
SAI PMF indicators SAI-1 to SAI-2 on independence and mandate of the SAI	Average score of 2 by 2020	N/A	N/A	To be assessed in 2020

Component 3: Support to the National Audit Chamber of South Sudan

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 3: Support to the National Audit Chamber of South Sudan					
A relevant and enhanced regularity audit function in NAC	22	Delay in getting responses to draft audit report and final SAI approval process	Support to finalization of audits of non-oil revenue collection (customs) and IT-audit of the IFMIS Systematic knowledge-sharing among NAC staff Guidance material developed in relation to audit of IFMIS and the consolidated financial statements	Support to finalization of audits accomplished Systematic sharing of knowledge among staff not done as planned IFMIS guidance version 1 developed	
A relevant and enhanced performance audit function in NAC	22	Delay in final approval process of reports	Support to finalization of Performance audit of the Local content, Constituency development Fund and the efficiency of service delivery by the Juba city council Initiation of performance audit of the efficiency of the Juba University Systematic knowledge-sharing among staff in NAC	Performance audit reports completed to a large extent. Performance audit manual completed	Performance audit reports not printed and submitted. Reasons include challenging texts, other priorities, project support not on-site. Timing for reporting not suitable given unsettled political situation.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
			established related to performance audit Performance audit manual customized		Systematic sharing of knowledge not done as planned, due to not prioritized by the SAI
Core audit management and HR systems in place in NAC	23	Delays in audit activities	Support to finalization of overall annual audit plan and system for monitoring and reporting developed and implemented in NAC Quality control system and practices developed and implemented in NAC Annual SAI Performance report produced and disseminated NAC Human Resource Manual customized and executed	Audit and operational plan completed Quality control practices not supported as intended Annual SAI Performance report almost completed New HR strategy developed – manual not prioritized	Quality control support not prioritized. Main priority was completion of initiated audits
Key stakeholders are familiar with NAC's function, audit findings and how reports can be utilized	9	Unsettled political situation and delay of new government and Parliament	Key auditees sensitized on NAC function, standards, operations and findings PAC sensitized on NAC function, standards and operations and how audit reports can be handled by PAC	Stakeholders partly sensitized through strategic plan launch Engagement of PAC not as planned	Political situation challenging, where the SAI wanted to await stakeholder engagement to formation of new government.
NAC is developing in line with the ISSAIs and international best practices	None	None	NAC representation in key regional trainings and events	NAC participation in AFROSAI-E HR, communication training, and governing board	
NAC's capacity development is strategically managed and well-coordinated	None	Irregular project communication Less implementation than planned	Regular donor meetings	One major meeting with partners conducted New project developed	Project coordination challenging due to lack of availability of managers and limited internet connection.

* As per IDI Results Measurement System

In general, the progress has been reasonable in 2019. NAC staff and advisors have made an extra effort to finalize the audits initiated through the project, as well as NAC's first report of its own performance – the NAC activity report. These achievements are noteworthy as many SAIs in the region have struggled to finalize performance audit reports, and many are not reporting annually on their own performance.

Another important achievement in 2019 was the development and launch of the new strategic plan. The plan has been developed by NAC's own managers and is result oriented. It is a strong fundament for strategic improvements over the next years, and set the scene for NAC as a key national institution as envisaged in the peace agreement of September 2018.

While finalizing audit reports have been prioritized, and there has been substantial progress, printing and publication of the reports have not been completed. This seems to be a result of delayed responses of auditees to draft reports

as well as limited capacity in NAC. Some other planned activities have not been executed, such as annual internal sharing of knowledge within NAC, quality control support and initiation of new audits. These activities have not been executed due to other priorities in NAC and challenges in regular project communication. At the same time NAC has built a strong fundament for its audit capacity, by customizing and finalizing the Financial Audit Manual (FAM) and the Performance Audit Manual (PAM). A guideline for the audit of the IFMIS system has been developed and will be useful for audits in this area in many years ahead. NAC has also been able to develop plans for HR and stakeholder engagement in line with regional best practice during 2019. The project is therefore assumed to have contributed to strengthening of key capacities in NAC in 2018-19, although many staff have not received their salaries and to a limited degree worked full time.

The table shows status of overall indicators of goal achievement agreed with the financial donor the Ministry of Foreign Affairs Norway. A major achievement in 2019 is that four Performance audit reports and one Special audit report on IFMIS are in process of finalization and printing. However, the actual reporting to the President and Parliament of the audits is yet not achieved. NAC plans to submit these reports to the Parliament and the President once the reports are printed. If these five reports are submitted there may be an impact of the project beyond the primary objective of maintaining NAC capacities. However, the turnover in the SAI is a major concern. High inflation and irregular salaries over the latest year continue to be one factor which has contributed to the turnover leading staff to move to better paid sectors.

Indicator	Target	2017	2018	2019	Comments
1. Percentage of project supported audit reports finalized and reported to the President and Parliament by NAC	50 % by the end of 2019 (of a total of 9/6)[14]	0 %	0 %	0 %	By the end of 2019 four Performance audit reports and one Special audit report on IFMIS are in process of finalization and printing.
2. Staff turnover among auditors and managers in NAC 2017-18.	Less than 10% annually	0 %	9%	18%	An increase of turnover from 2018 to 2019 is largely due to poor salaries and delay in payment and job motivation.

Component 4: Accelerated Peer-Support Partnership (PAP-APP)

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 4: Accelerated Peer-Support Partnership (PAP-APP)					
Programme Management		Lack of consistent engagement and participation by SAI staff (note that this risk affects all initiatives in this table) Less peer human resources than assumed	Ensure progress, quality and synergies across projects Develop guidance and templates to be used at the project level Annual meetings with top management of all SAIs. Regular partner interaction.	Regular progress monitoring, follow-up and sharing of good examples. Annual meetings held with top management seminar for all SAIs, incl discussion on phase 2 project quality criteria.	Less project manager resources than planned. Underestimated human resource needs for bilateral portfolio in IDI, in 2019 led to less human resources for programme management than planned. Some peers lack experience in areas where support is to be provided.

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[14] The number of project supported audits in total can be counted in two ways: 1) All audits planned supported, which is five performance audits and four regularity audits (nine in total), or 2) All audits actually initiated in the project period, which is four performance audits and two regularity audits (six in total). Additionally four pilot financial audits of the new manual have been planned, but not yet initiated by Sept 2019.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
			Communicate successes externally. Liaise with donors in IDC. Mobilise peer-SAIs and other INTOSAI providers for projects in Phase 2, Initiate an external evaluation	Regular partner Steering Committee meetings held, including phase 2 plans and donor request developed. Update to donors in IDC shared regularly, including presentation in annual meeting. External communication done through video and articles. Several peers mobilised for Phase 2 projects. Guidance and template material developed for major support activities (including the external support plan and project proposals). Evaluation ongoing (see Component 1)	
Status and needs assessments or mid-term reviews	23	Delays in the writing and approval of the final reports	Support the finalisation of the status and needs assessments in 6 SAIs and conduct mid-term reviews of strategic plan implementation in 2 SAIs.	All 8 planned assessments and reviews were completed (although some delayed).	Delays due to various reasons, including time to finalize analysis by the teams and time for SAI top management feedback and approval.
Strategic plans or addendums	23	Delays in the SAI's work to finalize, approve and launch the plans Overly ambitious strategic plans.	Support the drafting and finalisation of strategic plans in 7 SAIs and a strategic plan addendum in 1 SAI	2 of the strategic plans and the addendum were finalised and the remaining 5 are almost done, but not yet launched	New result-oriented approach of strategic planning challenging for SAIs and peers. SAIs' participatory planning process slowed down finalisation of plans, but enhanced quality.
Operational plans	23	Delays in the SAI's work to develop the plans	Support the drafting and finalisation of operational plans in 8 SAI.	1 of the operational plans was finalised and 7 are drafted but not yet approved	Delays in strategic planning delayed Operational planning. Lack of peer resources delayed support.
External support plans and SAI partner meetings (Project Support		Partner meetings not executed as intended.	Support the development of external support plans and the holding of regular meetings with	All 9 SAIs developed plans and 8 of the SAIs held at least one meeting with donors.	Some SAIs hesitant to convene partner meetings before their strategic plans were fully developed. Several SAIs needed coordination and

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Group meetings)			potential partners by all 9 SAIs.		technical support of country donors to conduct meetings. Some donors failed to show up for meetings. 1 SAI was not able to hold meetings because of government restrictions.
Project proposals		Delays in developing first versions. Variation in quality of proposals, such as realism and clarity Clear donor commitment to a certain project not present in several countries	Support the development and submission of project proposals and (if possible) new cooperation agreements in all 9 of the partner SAIs	All 9 SAIs have drafted at least one project proposal, and most have shared them with donors. Commitments have been made in 2 of them.	Delays in strategic planning has delayed project proposals. Challenging for SAIs and peers to find the right scope of projects. Many donors show interest for supporting projects. Lack of direct and continuous engagement with donors may have contributed to not more committed funding yet.
Gender and diversity measures	25		Support the inclusion of gender and diversity measures in the organisational plans of all 9 SAIs	All 9 SAIs have included gender and diversity measures in their strategic and/or operational plans	N/A

In addition to the reported results above, the SAI PMF indicator number 3 is used to measure goal achievement of the programme. The results of this indicator is expected in May 2020.

Overall the programme has progressed well. The nine peer teams have been able to support a high number of SAI outputs with a relatively small amount of human and financial resources in very challenging environments. However, the initial plans were perhaps too ambitious as several of the outputs are delayed. Delays are caused by various factors, including inconsistent SAI staff engagement outside of country visits, some understaffed peer teams and challenging and new activities for many involved. Through increased funding in 2019 by DFID and MFA France as new donors, the programme was able to address challenges and delays with additional country visits. For some SAIs the dates of milestones have been adjusted, and key challenges have been raised with top management of the SAIs in dedicated meetings.

The overall purpose of the PAP-APP support in phase one is to enable the SAIs to have long-term and scaled-up support projects with high quality. Generally financial donors seem to consider support in all countries, but only UNDP in Eritrea, USAID in Madagascar and International Republican Institute (IRI) and the World Bank in The Gambia have clearly committed. It remains to be seen if the other interested donors will follow through to funding and scaled-up support to the SAIs.

Success story in The Gambia: SAI-led development in practice

SAIs requiring significant external support often feel they should accept any financial or technical assistance offered. These offers may however be based on the donors' areas of interest and other work in the country, rather than the SAI's needs and priorities.

The National Audit Office of The Gambia (NAO) was presented with such an offer recently, but because of work done with PAP-APP felt empowered to respond with a very different proposal.

A donor had approached the NAO with a specific set of activities they were interested in supporting. Though the activities were linked to one of the capacity areas identified in the office's strategic plan, they did not match what the SAI had prioritised for the given period. Rather than accept the offer as it was, the NAO quickly compiled its own proposal that drew directly from their operational plan. In fact, the plan was so well done that staff were able to copy-paste from the plan into a concept note, adding just a little background detail to further justify their priorities.

After consulting with headquarters, the donor was ultimately very happy to support the new proposal. It is now more likely that the project will succeed because it is grounded in the existing priorities, systems and calendar of the SAI.

Mobilizing peer-partners for the SAIs in phase 2 has been a key effort of the programme in 2019. A large number of potential peer-partner SAIs have been contacted. Peer-SAIs are available as potential partners for all SAIs, but few peer-SAIs are able to lead larger long-term projects with several components meeting the comprehensive needs of support of the SAI. There is a need to also consider other implementing partners such as GIZ and private sector suppliers, especially for projects requiring much country presence (resident advisors).

A main instrument for the SAIs to mobilize support, is the setting up of groups of potential partners and conducting regular meetings with these – the so-called Project Support Groups. All SAIs have conducted at least one PSG or similar joint donor meeting by November except SAI Eritrea, which has government restrictions on having dialogue with external partners. It has differed between SAIs whether they have prioritized organizing meetings, and only a few have been able to organize meetings without support. Following technical support of several donors in-country, online meetings generally seem to work well, though the SAIs need to practice managing them. Regarding the frequency, the SAIs seem to prefer to have these more ad-hoc when they have something to present, such as a draft strategic plan.

The table below shows the number of SAI staff in total and the number participating actively in the bilateral projects. In 2019 a target was to reach 11 SAIs and build professional capacity of minimum 100 staff for all bilateral projects in total. The target of staff participation has been reached.

For female participation, the target is to have a female share at the same or higher level in project activities as the SAI female ratio among staff. This target has been reached for the bilateral support and PAP-APP in total, but there are variations among the SAIs. A relatively high female rate has been achieved for Zimbabwe and Guinea. Less female participation than targeted has been achieved for South Sudan, Eritrea and DRC. The variation is related to who are nominated by the SAIs for the different activities and availability of females with the relevant qualifications. Gender equity has been high on the agenda in the cooperation with most of the SAIs. Please note the rates are estimates, as not all SAI staff numbers have been verified.

SAI and programme	All SAI staff		Participation in activities		Variance female rate SAI vs project activities
	Number*	Female rate	Number	Female rate	
DRC	229	27 %	41	17 %	-10 %
Guinea	31	13 %	36	28 %	15 %
Madagascar	102	45 %	54	52 %	7 %
Niger	92	37 %	36	28 %	-9 %
Togo	45	16 %	20	10 %	-6 %
Eritrea	93	25 %	38	13 %	-12 %
The Gambia	68	38 %	40	38 %	0 %
Sierra Leone	179	25 %	15	33 %	8 %
Zimbabwe	258	25 %	15	53 %	28 %
PAP-APP in total (9 countries)	**1097**	**28 %**	**295**	**31 %**	**3 %**
Somalia	88	33 %	34**	29 %	-4 %
South Sudan	153	30 %	39	13 %	-17 %
Bilateral Support in total (11 countries)	**1338**	**29 %**	**368**	**29 %**	**0 %**

* Number of SAI staff are not verified for all SAIs and must be regarded as estimates.

** This number is only SAI staff in activities, and not staff of the Federal Member States OAGs also included in activities.

Key Lessons Learnt (Transferable to other Programmes)

SAI-led support

One of the focus areas of the PAP-APP has been supporting the partner SAIs to hold regular external support group meetings. However, almost all the SAIs struggled to make this happen, primarily due to inexperience and lack of confidence in arranging such meetings. The project managers could have taken a more active role initially, such as arranging (perhaps even chairing) the first meeting before handing it over to the SAI. It may also have been beneficial to take a more iterative approach to establishing these groups, working out what would be most beneficial to the SAIs at different points in the year.

Partnerships

A governance structure with regular Steering Committee meetings seems to be a good basis for empowering partners, and enable all to formulate and take part in decisions. Still strategic challenges and limited resources within regional bodies have on occasion prevented them from contributing actively and taking decisions on new strategic approaches.

Successful co-working of partners across continents is fully possible by the use of modern cloud-based ict-software, but requires people to get used to new ways of working and some technical challenges to be addressed. The competency in using standard

ict-software tools varies, and extensive training and guidance is required for many coming from countries with less experience in using ict-tools systematically.

Communications

Developing an introductory video was very helpful for communicating the purpose and approach of the PAP-APP programme. It was used by SAIs external support group meetings to help convince partners of the peer-support model.

Advocacy for SAI Independence

On the basis of a strong established relationship with the SAI and development partners, IDI is in a good position to provide a time-critical and relevant statement on issues of threatening SAI independence. This was done for SAI Somalia in December 2019, by a statement submitted to the Parliament raising concerns over independence in the current version of the bill.

Mobilising and Developing Appropriate Expertise

Some peers are unable to participate at the level expected, primarily due to competing obligations within their own SAIs. Similarly, PAP-APP has struggled to identify peers willing to lead projects or components in phase 2. This can be addressed by identifying additional peer SAIs to increase the pool of available peers and to seek stronger guarantees that the nominated peers will be able to provide the necessary person days in accordance with the project schedule. An alternative approach may be to have a categorized roster of strong resource people that can be called on to support specific interventions.

While many SAIs are positive to provide peer-support, few are able or willing to lead projects, such as managing funds and commit for years to customize support.

Bilateral Support

For larger bilateral support projects with several components, active project management and regular coordination among peers is critical to ensure synergies between supported areas and relevant support. Coordination with other projects, advisors and partners of the SAI is also key to ensure sharing of work done, plans and synergies between. This requires establishing good routines for regular meetings and sharing of each other's' plans and reports, as this is not a standard way of operating among providers and donors.

The sort of ambitious, in-depth support the PAP-APP and bilateral support projects are trying to provide requires significant human resources to succeed. Ideally, each project should have a dedicated project manager supported by peer teams with a certain number of person-days available. This would enable the peer teams to spend more time embedded in their focus SAI and help unblock issues. This could also allow for better understanding of the SAI's culture and context and for reducing the impact of inconsistent engagement by SAI staff between visits, as well as contributing to quality of plans and more active engagement with potential partners.

Dedicating time to customise and iterate support has been critical for success in the bilateral support projects. Within the PAP-APP programme, there was perhaps too much emphasis early in the year on developing templates for different stages of the projects. A better use of that time would have been to ensure there was a common understanding of key terms, quality criteria and good examples, and then creating space for the project managers to get input on and share their customisations.

The process for developing new project proposals under the PAP-APP programme has proven complex. Many of the partner SAIs have struggled to develop project proposals while completing strategic and operational plans. It may be better to avoid such parallel work, focusing first on strengthening strategic management systems and then developing project proposals.

A stepwise approach to ISSAIs is challenging in practice. SAIs want to audit in line with ISSAIs but building the competence of staff to apply new methodology takes long time. A large degree of on-site on-the-job support is required. Possibly compliance and financial audit methodology should be staged. Possibly also a few selected controls and working papers to be used in the audit process could be prioritized for the first audits to ensure quality and avoid confusion.

6. Global Foundations

Objective: To enhance the efficiency and overall performance of SAIs in developing countries, through capacity development, strategic partnerships and relationship building with internal and external partners.

Link to Global SAI Capacity and Output Indicators: The work of the Global Foundations Unit (GFU) contributes to global SAI capacity and output indicators 1, 4, 23 and 24 in the IDI results framework, relating to independence, strategic planning and communication.

Link to other IDI Strategic Priorities: GFU supports all IDI's strategic priorities. Measurement and monitoring provides data that informs the results reporting on our strategic priorities. Advocacy and communications supports the independence work stream and it helps disseminate success stories and results from all IDI's work streams and cross-cutting priorities. The brokerage role helps connect SAIs that participate in other areas of IDI's work, with support that may strengthen their results sustainability. IDI's strategic partnerships support all work streams.

Link to IDC Strategy: IDI's strategy is closely linked to the IDC's four strategic goals:

- Goal 1: Independent, Professional, Capable and Well-Governed SAIs
- Goal 2: Enhanced Partnerships and Scaled-up Support
- Goal 3: SAI-led Capacity Development
- Goal 4: Agenda 2030 and Achievement of the Sustainable Development Goals

IDI's four work streams are linked to these goals. Independent, Professional and Well-Governed SAIs are closely linked to Goal 1. Well-Governed SAIs work on strategy development (SPMR) is also strongly linked to goals 2 and 3. Relevant SAIs, which has an SDG component, is closely linked to Goal 4.

The IDC is a key strategic partnership under GFU.

The brokerage role facilitates delivery on Goal 2, which also should contribute to Goal 1. The advocacy and communications role is meant to advocate for adherence of the principles of the IDC`s Memorandum of Understanding (Goal 2 and 3). The measurement and monitoring function provides information for results reporting that is used by both the IDC and IDI.

GFU's Contribution to Mitigating Key Risks that Prevent Achievement of IDI's Vision: The work of GFU helps mitigate developmental risks such as: legislature support for SAIs (advocacy), SAI independence (facilitating strategic partnerships), sustainability (advocating for MoU principles), and leave no SAI behind (brokering support). It also contributes directly to mitigating risks related to partnerships and stakeholder expectations.

High-level Risks Preventing IDI's work from Contributing to the intended improvement in SAI performance and capacity: Matching SAIs with donors is challenging in an environment where many donors have priority countries. Another relevant risk is that the key audiences outside the SAI community may not be receptive to the advocacy work we do.

Participation in GFU initiatives

The following organisations participate in and benefit from IDI initiatives under GFU.

Component and Initiative	Planned Participation (As per 2019 OP)	Actual Participation	Deviations (Changes to IDI Plans or to SAI Participation)
Component 1: Strategic Partnerships			
Strengthening capacity and relations with INTOSAI Regions	INTOSAI Regions and Sub-regions	CAROSAI	None
Component 2: Brokerage			
GCP Tier 1	Open for all SAIs included in the OECD DAC list	3 SAIs: Fiji, Argentina, Syria, and the INTOSAI Working Group on Extractive Industries (SAI Uganda)	This is a rolling process open for applications from anyone.
GCP Tier 2	9 SAIs: Madagascar, Guinea (Conakry), Democratic Republic of Congo, Togo, Niger, Sierra Leone, Gambia, Zimbabwe, Eritrea	9 SAIs: Madagascar, Guinea (Conakry), Democratic Republic of Congo, Togo, Niger, Sierra Leone, Gambia, Zimbabwe, Eritrea	None
Strengthening SAI-donor relations	1 workshop planned with SAIs included in the OECD DAC list, region not determined. (10-20 participants)	2 workshops were held with a total of 35 participants from 28 Organisations. 26 SAIs: Afghanistan, Bangladesh, Bhutan, Cambodia, Indonesia, Kyrgyzstan, Lao Peoples Democratic Republic, Malaysia, Maldives, Mongolia, Myanmar, Pakistan, Philippines, Antigua and Barbuda, Belize, Grenada, Guyana, Haiti, Jamaica, Montserrat, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Suriname, Thailand, Viet Nam Other Organisations: CAROSAI Secretariat, Confederation of Asian and Pacific Accountants	An additional workshop was held as funding was received from Asian Development Bank for the ASOSAI workshop
Strengthening SAI-SAI Peer Provider knowledge and relations	SAIs included in the OECD DAC list SAI Peer Providers of Support	None	This was not prioritized in 2019.
Enhancing country-level coordination mechanism	SAIs participating in SAI donor engagement workshops (10-20 participants from 10 SAIs). Activity integrated into workshop described above.	35 participants from 26 SAIs, as above	An additional workshop was held as funding was received from Asian Development Bank for the ASOSAI workshop
Component 3: Measuring and Monitoring SAI Performance			
IDI Sustainability Reviews	SAIs that have participated in IDI Cooperative Audits	Not prioritized in 2019	Design work started in 2019, delivery involving SAIs planned for 2020
Component 4: Communication and Advocacy			

Key: * denotes participation (at own cost) by an SAI not on the DAC list of countries or territories eligible for development assistance

Delivery of IDI's work in this area is made possible through partnerships with organisations within and outside INTOSAI, and the financial and in-kind support of donors, SAIs and INTOSAI bodies. The following table shows the partner organisations involved in delivering and resourcing this work and their respective roles.

Component and Initiative	Partner	Role (Brief Description)
Global Foundations Unit	OAG Norway, Sida Sweden, Austrian Development Agency	Core Funding to IDI
	European Union, DFID UK[15], SECO Switzerland	Earmarked Funding for Global Foundations
INTOSAI-Donor Cooperation	INTOSAI Members: SAI Brazil, European Court of Audit, SAI South Africa, SAI India, SAI Saudi-Arabia (Chair), SAI USA (Vice chair), SAI Austria, SAI Cameroon, SAI Tunisia, SAI Korea, SAI Jamaica, SAI Spain, SAI New Zealand, SAI Chile, SAI China, SAI United Arab Emirates, SAI Norway, INTOSAI Development Initiative Donor Members: African Development Bank, Asian Development Bank, Australian Agency for International Development, Austria (Austrian Development Agency), Belgium (Belgian Ministry of Foreign Affairs, Foreign Trade, and Development Cooperation), Canada (GAC), European Commission, France (Ministry of Foreign Affairs), GAVI Alliance, Global Fund, Inter-American Development Bank, International Fund for Agricultural Development (IFAD), International Monetary Fund (IMF), Ireland (Vice chair to Oct 2019), Islamic Development Bank, Netherlands, Norway (Norad), OECD, Sweden (Sida), Switzerland (SECO) (Vice chair from Oct 2019), United Kingdom (Department for International Development),United States of America (USAID), World Bank (Chair)	Members of the INTOSAI-Donor Steering Committee (Leadership group shown in bold)
	AFROSAI-E, CREFIAF	Permanent observers to the INTOSAI-Donor Cooperation
	GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit), International Federation of Accountants (IFAC), International Budget Partnership (IBP), SAIs of Canada, France, Japan, Portugal, UK, Qatar	Other observers to the INTOSAI-Donor Cooperation
Component 1: Strategic Partnerships		
Strengthening capacity and relations with INTOSAI Regions	INTOSAI Regions and Sub-Regions	In the role of strategic and delivery partners to advise IDI GFU on initiatives for developing SAIs in respective regions
Engaging new partners and strategic partnership management	International Budget Partnership INTOSAI Financial Audit and Accounting Subcommittee (FAAS)	Both organisations will assist IDI in achieving its strategic objectives by advocating on key SAI issues as strategic partners. FAAS will also be a key delivery and in-kind partner on ISSAI cooperative audits.
Component 2: Brokerage		
GCP Tier 1	Donors, in particular Asian Development Bank (ADB) INTOSAI Regions IDC	ADB was a key delivery and in-kind partner for the ASOSAI workshop through their support in funding as well as managing logistics at the SAIs Engaging with Donors workshop in ASOSAI. Share GCP materials, support proposals

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[15] DfID is also provider of core funding to IDI, but as there is an earmarking for Global Foundations, we don't include DfID in the Core Funding list in this instance.

Component and Initiative	Partner	Role (Brief Description)
		Disseminate information about GCP Strategic direction for Tier 1 Support concept notes
GCP Tier 2	Donors INTOSAI Regions IDC	To be key strategic, delivery and In-Kind partners by providing financial and /or technical support et al Participate in developing tier 2 rollout in other regions Support proposals Strategic management of Tier 2 and selection of SAIs
Strengthening SAI-Donor relations	Donors	Strategic and Delivery Partner by funding events, participating in donor round table meetings, and making presentations at SAI-Donor engagement workshops
Enhancing country-level coordination mechanism	INTOSAI Regions IDC	Strategic Partner. Promote coordination best practices and guidance Strategic issue for discussion at IDSC meetings
Component 3: Measuring and Monitoring SAI Performance		
Global Survey and Stocktaking	Global Survey Committee, comprising INTOSAI Regions, Goal Chairs, Chair, General Secretariat	Strategic partner on survey design, coordination and structure of stocktaking report
IDI-IBP joint report	International Budget Partnership	Strategic and Delivery partner. Joint analysis of data and decision making on report conclusions and recommendations
SAI Capacity Development Database	Donors, INTOSAI regions and SAIs	In-Kind Partner by providing support to update and register information about SAI capacity development initiatives
Component 4: Communication and Advocacy		
IDI Communications Strategy	INTOSAI Regions, Goal Chairs, Chair, General Secretariat	Delivery partners. Raising awareness on the role, benefits and challenges of SAIs. Communicating successes in SAI development
IDC Communications	IDC members	Delivery Partner. Communicate about the importance of SAIs and the need to strengthen and scaled up support that is SAI-led, well-coordinated and harmonized with strategies

Component 1: Strategic Partnership
The delivery of areas committed under this component was above the target in the Operational Plan. Although there was only a plan to engage in 1 partnership during 2019, two additional strategic partnerships were entered during the year. These are MOUs with the INTOSAI Financial Auditing and Accounting Subcommittee (FAAS) as well as the Audit Board of the Republic of Indonesia (BPK). The partnership with BPK focuses on professionalisation of SAIs by implementing ISSAI, auditing implementation of SDGs, performance measurement using SAI PMF and blended learning solutions. The partnership with FAAS aims to strengthen ISSAI based cooperative audits, quality management of financial audits as well as technical assistance with IDI's Global Public Goods on Financial Audits. The IDI -IBP partnership main purposes are to 1) To advocate for independent and effective SAIs as essential to good public budgeting, effective governance and reducing poverty and 2) To support effective engagement between SAIs, legislatives and civil society in order to enhance accountability, audit impact and make a difference to the lives of citizens.

Component 2: Brokerage: In terms of number of SAIs receiving significant support in 2019, GFU far exceeded the targeted result stated in the IDI results framework, which was 15 cumulative (6 in addition to the baseline of 9). Based on the previous year's low participation in the GCP Tier 1, we anticipated supporting 6 SAIs in addition to the baseline of 9. However, due to a revision to the design of the SAIs working with Donors workshop and the delivery of this workshop in 2 INTOSAI regions (ASOSAI and CAROSAI), support was provided to 26 SAIs in concept note development. The workshops are geared at empowering SAIs to work with donors. By training the SAIs on developing concept notes for capacity strengthening, terms of reference for a coordination function as well as on understanding donors and identifying ways to partner with these organisations. These workshops were also used as a platform for promoting the IDC principles as well as advocating for SAI independence and better SAI environment. The GCP Tier 2 SAIs were mainly engaged in work with the PAP-APP team delivered by the Bilateral unit and we continued to provide support as needed to the SAIs. It was noted that some SAIs had challenges to get their Project Support Group fully functioning. It was noted that more support was needed in the area of ICT resources and using ICT as this was the main challenge most of the SAIs were having.

Component 3: Measuring and Monitoring SAI Performance: The different initiatives within this component were implemented as planned. The Global Survey work began with the setup of the Global Survey Committee, formed by INTOSAI regions, Goal Chairs, Chair, General Secretariat and IDI. The Committee has been in charge of the strategic direction of the survey. By end of 2019 a structure for the 2020 INTOSAI Global Stocktaking Report had been approved and a draft 2020 Global Survey had been designed, though it was delayed by a couple of weeks. In parallel to the survey process IDI agreed with IBP on the ToRs for their 2020 joint report focused on strengthening audit and PFM oversight arrangements. Conclusions from this report will similarly feed the Stocktaking report.

GFU continued administering, improving and promoting the SAI Capacity Development Database on behalf of the IDC. There were 132 new projects registered and quality-controlled during 2019. The users' engagement rate increased compared to the previous two years. Database updates allow us to calculate the average annual global financial support for the benefit of SAIs in developing countries; the target for 2019 was $80 million and ended in around $85 million in 2019, a slight increase of 2 million compared to 2018.

GFU delivered an additional activity during the year, which resulted from a requirement from the new donor agreement with DFID, the registration and publication of IDI at the International Aid Transparency Initiative (IATI) platform. While publishing its work at the IATI platform IDI has accessed a wider audience in which it can promote its work and lead by example by being transparent and providing full access to quality data. Furthermore, it increases awareness raising of SAIs role and advocacy for better SAI support. The International Aid Transparency Initiative

works towards increasing coordination of development resources, by supporting collaboration between funders, partners and in-country stakeholders.

IDI Sustainability Reviews were not prioritized in 2019 due to insufficient resources, however, guidance on how to carry these out was developed.

Component 4: Communication and Advocacy

Even though there was no communications manager in place, during 2019 the IDI's work streams and GFU integrated communications and advocacy objectives within their activities. The objectives with some relevant examples of activities below:

- *Communication of IDI's value* was demonstrated with:
    - ✓ Distribution of the IDI Strategic Plan 2019-2023 infographic flyer at INTOSAI events and IDI workshops
    - ✓ GFU leading the development of the IDI Brand Manual during 2019. It will be published and implemented throughout all IDI communications material during 2020.
    - ✓ IDI 2019-2023 video -published at INCOSAI 2019 – Moscow, promoting the new IDI Strategic Plan and the four new work streams, IDI gender side event, development in SAI Young Leaders and Auditing the SDGs

- *Raising awareness on the role, benefits and challenges of SAIs* was done through the development and dissemination of success stories developed by IDI (SAI Philippines) and GFU on behalf of IDC (SAI Georgia and OLACEFS). IDI also engaged with UN regional commissions to create awareness and advocate for the role of SAIs in strengthening independent external oversight on the implementation of SDGs:
    - ✓ UNESCAP – Attended their main meeting for preparing for VNRs. IDI also organized a side event together with P4R and Government of Indonesia.

    - ✓ UN ECA – IDI made a presentation at their seminar for VNRs.

    - ✓ UN ESCWA – IDI sent a video presentation for their VNR seminar.

    - ✓ UN CEPA – IDI attended their meeting via video link and made a brief statement.

- *Advocating for better SAI environment and support* was delivered by IDI while
    - ✓ Issuing of statement of independence Somalia, to the pending bill in Parliament

    - ✓ Launch of new Strategic Plan including key stakeholders in South Sudan, to mobilize government support and resources for it

    - ✓ Stakeholder engagement seminar Somalia, to explain their role in general

    - ✓ Stakeholder engagement in Niger with various stakeholders from government, CSOs, where they were invited to give inputs for the new SAI Strategic Plan

    - ✓ Strategic plan launch Eritrea where the SAI and PAP-APP team argued for SAI support with various stakeholders present, such as the Minister of Finance

Furthermore, GFU started advocacy work on SAI Independence in collaboration with the IDI work stream in question. Activities included two global webinars targeting country donor staff; a new SAI Independence session at the SAI-Donor engagement workshops; awareness raising in social media and further coordination with donors. The webinars held with donor country staff gathered information on how they can support SAIs in safeguarding their independence. They also provided opportunities to share best practices and suggestions that may apply across regions. The first session on SAI independence, held at the CAROSAI SAI-Donor Engagement workshop, proved

successful in collecting needs and experiences from SAIs while partnering with donors to fight for their independence.

IDI social media 2019 performance

Facebook:

IDI Facebook page started the year with 772 and ended with 994, an increase of 222 followers or growth of 28%. There were around 80,000 impressions (times Facebook users viewed IDI content). The posts with the highest engagement rates were the Green Hat innovation Exchange Webinar done in December, the UNDESA & IDI report on Auditing implementation of SDGs and the SAI PMF implementation strategy 2020-2022.

LinkedIn:

The IDI page increased its followers by 540 during 2019, reaching 1049 by end of year. It had around 2,300 unique page visits in 2019. While this is lower than other social media platforms, the audience for LinkedIn posts is IDI's target audience, and LinkedIn posts show good dissemination within the auditing community. The Accelerated Peer-Support Partnership (PAP-APP) posts had the highest engagement rate.

Twitter

IDI gained 617 followers on Twitter during 2019, for a total of 920 followers by Dec 31. This was an increase of 304% from the start of the year. There were around 250,000 impressions (times people using Twitter saw IDI content) and an average day-to-day engagement rate of 1.8% (the percent of impressions that resulted in someone actually interacting)

The following table sets out the main activities and results that were planned for 2019 under each component, and what was actually achieved.

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Component 1: Strategic Partnerships					
Strengthening capacity and relations with INTOSAI Regions	32	None	Support to the INTOSAI regional bodies on demand	Strategic Partnership discussion with CAROSAI. Agreed on the following areas of cooperation. i) Inclusion on the GCP T2 new round selection committee, ii) Identification of Peer-to-Peer experience in the region and iii) promotion of IDC MOU Principles.	N/A
Engaging new partners and strategic partnership management	31	None	Coordinate identification of new strategic partners and establishment of strategic partnership with International Budget Partnership (IBP)	Established 3 new Partnerships MOU with IBP MOU with Audit Report of the Republic of Indonesia (BPK)	The opportunities for a closer and mutually beneficial partnership with FAAS and BPK emerged during the year based on work being done with the

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
				MOU with INTOSAI Financial Audit and Accounting Subcommittee (FAAS)	respective organisations.
Component 2: Brokerage					
GCP Tier 1	33	The trend towards donors preferring to support larger-scale projects in fewer countries makes it very challenging to match limited scope project proposals with donors.	Support SAIs to develop concept notes, review concept notes against MoU principles, and shared with potential providers. IDI results framework foresaw the support 6 additional SAIs in 2019.	As planned with the addition of a new 1st step in the process called a Support Exploration Profile.	The Support Exploration Profile step was Included as a potential solution to the likelihoods of concept notes being matched with support after discussions in donor meetings at the 2019 IDSC meeting in Tokyo
GCP Tier 2	33	Tender process may not be competitive due to too few bidders.	Design, tender and start evaluation of IDI bilateral support (GCP Tier 2 component)	As planned. Evaluation started and draft report on component received and reviewed.	N/A
	33	SAIs may not possess the necessary ICT resources and / or capacity to conduct Project Support Group Meetings. PSGs may not become fully functional Stakeholders may not be willing or able to participate in the PSG meetings	Support the PAP-APP team and GCP T2 SAIs based on request	Assisted SAIs with PSG challenges through connection to IDC members. Worked with IDC to coordinate Lead Donors for each SAI as well as prepared a lead donor TOR	N/A
Strengthening SAI-Donor relations	33	None	Workshops for SAIs on developing concept notes and enhancing SAI-donor relations	Additional funding from ADB allowed us to support 2 regions instead of 1: 26 SAIs in total, rather than 10-20 as initially assumed	The introduction of this workshop allowed us to support significantly more than the 6 we had planned to in the results framework. An additional workshop conducted as funding was received from ADB

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
Enhancing country-level coordination mechanism	33	None	Provide support – on request basis – to SAIs to establish or strengthen SAI-donor coordination mechanisms	Trained 35 participants from 26 SAIs on how to set up a coordination function in the SAI.	An additional 15-20 participants as an additional workshop was held
Component 3: Measuring and Monitoring SAI Performance					
Global Survey and Stocktaking	29	Delayed delivery by consultants	ToRs drafted, consultant selected, survey designed & Stocktaking report structure agreed	As planned. Stocktaking Report structure agreed, and first draft Global Survey designed	
IDI-IBP joint report	29	None	Concept agreed with IBP and ToRs drafted	As planned	N/A
SAI Capacity Development Database	IDC Expected Result Indicator 01	The man-hours required to fully implement may be underestimated	Maintenance and further improvements to the SAI Capacity Building database	As planned except for video guides not developed	Video guides not prioritized due to resource constraints
Global SAI performance data management		None	Data collection and management for IDI's performance reporting	As planned	N/A
IDI Sustainability Reviews	30	The man-hours required to fully implement may be underestimated	Topic for first sustainability review selected, & ToR drafted	Cooperative audits selected as topic	Activity was not prioritized due to internal resource constraints and new tasks being required (see below)
IDI registered on International Aid Transparency Initiative Platform	34	None	Not planned in operational plan, but added to work plan in 2019	IDI registered and reporting on IATI platform since September 2019.	A requirement from DFID when entering into contract, therefore added to work plan.
Component 4: Communication and Advocacy					
IDI Communications Strategy		Strategy may not be implemented without a dedicated staff	None	Work partly done by IDI work streams. GFU in charge of development of the IDI brand manual. GFU worked in conjunction with SAI Independence work stream in advocacy; including two global webinars targeting country donor staff.	Limited work was completed as the requisite staff position was not filled during the period and the IDI communications strategy was not operationalised.
IDC Communications		None	Advocacy for and communications about the MoU principles of the INTOSAI-Donor Cooperation	IDC website and social media channels Two success stories (Georgia and OLACEFS) developed and disseminated Two newsletter editions published	N/A

Component and Initiative	Link to IDI Supported SAI Output Indicator*	Key Risks Realised During 2019	Planned Activities & Results	Actual Activities & Results	Explanation (Changes to IDI Plans or Reason for Performance Variance)
				IDSC 2019 meeting communications material Awareness raising of MoU principles at workshops and social media	

* As per IDI Results Measurement System

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Key Lessons Learnt

Partnerships

Replicate the session on success stories (from the SAI-Donor Engagement workshops) at the annual IDSC meeting could work as a more effective way of endorsing stronger SAI-Donor partnerships based on MoU principles

Delivery

Using success stories at the SAI-Donor Engagement workshops, by having the SAI staff responsible present them, and tailoring them to the target region has considerable impact in advocating for behaviour change towards the IDC MoU principles. Bringing in the SAIs via skype to explain how they manage donor support has impressed participants and positively influenced them

Other

Social media communication requires dedicated efforts on a permanent basis (once a week at least) in order to keep engagement rate growing. Posts with videos of maximum 20 seconds have higher impact on target audiences

There is still an opportunity to harmonizing the structure of the SAI Capacity development database with other international development cooperation databases

The INTOSAI-Donor Cooperation 2019

Introduction

In 2019 the IDI took on the responsibilities previously held by the INTOSAI-Donor Secretariat. Under the new IDI strategy, these are a part of IDI's Global Foundations work and the staff in the INTOSAI-Donor Secretariat was transferred to the Global Foundations Unit (GFU). IDI's work on behalf of the Cooperation is documented above, but we are adding this section to highlight the IDC activities. Another reason for this section is that the IDSC decided to extend the 2016-2018 programme period into 2019, with some limited results reporting in the old results framework to be reported in 2019. This is presented in the old framework below.

Scaling up Support

The database continues to show an increase in the support provided to SAIs, with $85 million recorded as the three-year moving average amount of support in 2019 (Expected Results Indicator 01 in the table below). It is still difficult to attribute all the increase to the Cooperation's initiatives. Some of it comes from the support provided by the PAP-APP/Tier 2 funding donors, but the large-scale projects for Global Call for Proposals tier 2 are likely to be realized in 2020. Part of the increase in support is also due to new long-term support agreements for IDI's new strategy 2019-2023, in particular new donors coming on board to support IDI's work for the Cooperation (DfID and and the European Union). There are also two new projects that have come out of GCP tier 1. GFU has started supporting SAIs more intensely by arranging workshops that support them in donor engagement, the intention being that this will build more competency than our previous interventions on providing concept note feedback. In the long-run, the more competent SAIs are at engaging with donors and understanding what they have to propose in order to get support, the more likely we are to see a scaling up of support and the more likely the SAIs themselves are to sustain that support.

Communications and Advocacy

Aligning with the IDC 2020-2030 strategy, which was approved in July 2019, the GFU took responsibility for the implementation of strategic communications objectives. Some of the highlights of 2019 were:

- Two **success stories** (Georgia and OLACEFS) developed, published and disseminated in social media, events, website in different languages. The stories were presented by SAIs and used in SAI Donor Engagement workshops to advocate for behaviour change towards MoU principles. They had great reception and participants highly appreciated meeting and interacting virtually with the main actors

IDI INNOVATION IN DELIVERY - IDC SUCCESS STORIES AT THE SAI-DONOR ENGAGEMENT WORKSHOPS:

GFU together with the SAIs of Georgia and Bhutan presented their **SUCCESS STORIES** at the CAROSAI and ASOSAI workshop respectively.

SAIs directly presenting their success stories During the workshops has shown the following benefits:

1. Bringing in via skype key actors from the stories permit participants to feel closer and related to the stories

2. It shows SAIs how feasible it is to benefit from development initiatives when they lead them, harmonize under their SP and coordinate support received

3. A more effective way to demonstrate the benefits of coordination of support

4. It allows to promote the efforts of the Cooperation's members

- **Advocating for SAI Independence** - a 2019-2020 joint strategy was developed by GFU, on behalf of the cooperation, and IDI SAI Independence work stream. The strategy included global webinars with country staff, finding an ambassador to attend relevant international/regional meetings, including an Independence session at the SAI-Donor Engagement workshops, Independence session at the Donor workshops and a Joint Strategy Paper on how to handle SAI independence at country level, as joint IDI-IDC product

Among the other activities were the maintenance and administration of the IDC Portal and social media channels, two newsletter editions published and disseminated, communications material developed and tailored to IDSC 2019 meeting and awareness raising of MoU principles at workshops and social media.

The Cooperation´s social media:

in LinkedIn: IDC's LinkedIn page continued having a positive impact. There are 413 followers by January 2020, an increase of 100 since April 2019. Most of them are located in Europe, North-America and Africa; whereas regional bodies are leading the engagement rate. GFU promoted success stories and newsletters in different languages; SAI independence messages and the SAI-Donor engagement workshops in live through this channel.

[Twitter](): the IDC Twitter account gained over 250 followers during 2019, reaching 659 by January 2020. In addition, members and other development partners continued tagging the Cooperation in their tweets. The SAI-Donor Engagement workshops led engagement in this channel.

[Facebook](): IDC's Facebook page gained 68 followers in the same period; making 239 followers as January 2020. The SAI-Donor Engagement workshops led the engagement through this channel, followed by the Annual SC meeting in Tokyo and the video of the Cooperation.

The INTOSAI-Donor Cooperation Portal

GFU maintained and improved the INTOSAI-Donor Cooperation Portal during 2019. Apart from functioning as the website for the Cooperation and main vehicle for communicating on news and success stories, the portal shares information on SAI structures, SAI proposals and funded projects through the SAI Capacity Development Database. In accordance with the 2019 plan, GFU continued filling in information within the SAI country pages. GFU also focused on encouraging members to update and register new projects. This was done through "Soft deadline" campaigns, group emails and personalized support. There were 132 new projects registered and quality-controlled during 2019. The users' engagement rate with the SAI Capacity Development Database increased considerably compared to the previous two years.

GFU did not developed the intended video guides to help users navigate and discover all features of the database given limited human resources, but it will include this task in the 2020 work plan. In a similar case, GFU had to postpone on exploring the possibility of linking or aligning the database with data entry procedures of partner organisations.

The Portal had around 4900 users visiting through 6900 sessions. Most of them located in North America, Europe, followed by North and South Asians. The top visited pages during 2019 were the database and the Global Call for Proposals, followed by the OLACEFS success story.

INTOSAI-Donor Cooperation - Results Measurement System

The SC endorsed the results framework in the Programme Document and further elaborated the Cooperation's draft Performance Measurement System. By extending the programme period by one year, the Cooperation continued with same results system for one year, however, the Global Foundations Unit proposed updated targets for 2019, where applicable, which were approved by the IDI Board. Indicators in the performance measurement system enable measurement of performance of the Cooperation including progress towards implementing the MoU principles.

<p style="text-align:center">Intermediate Objective Indicators</p>

INTERMEDIATE OBECTIVE 1: Enhance and Coordinate support to SAIs in Developing Countries					
Intermediate Objective Indicator: IO1	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
a) Cumulative number of significant capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF (i.e. exceeds $0.3 million for the SAI, and/or has a duration of 2 years or longer) b) Percentage of developing countries which, in the year in question, have participated in / benefitted from a significant capacity development initiative (i.e. exceeds $0.3 million for the SAI, and/or has a duration of 2 years or longer)	a) Baseline 41[16] b) 51 %	a) 45 b) 55%	a) 55 b) 60%	a) 65 b) 65%	a) 70 b) 70%
	Achieved:	a) 42 b) 41 %	a) 46 b) 39%	a) 55 b) 36%	a) 58 b) 31%
	Source: a) Monitoring of initiatives originating from the GCP and SAI CDF Calculations based on SAI Capacity Development Database				
INTERMEDIATE OBECTIVE 2: Effective capacity development initiatives for strengthened SAI performance					
Intermediate Objective Indicator: IO2	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Percentage of capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF, which are aligned with the strategies of participating SAIs, designed based on a robust needs assessment, and (where relevant) evaluated as fully or substantially achieving their purpose[17] **(MoU Principle)** a) Global and regional initiatives b) Bilateral initiatives	100 % (Not disaggregated by type of initiative)	N/A	a) 80 % b) 80 %		a) 85% b) 85%
	Achieved:		a) 100[18]% b) 100%	N/A	a) 100%[19] b) 100%
	Source: Monitoring survey and review of evaluations of initiatives originating from the GCP and SAI CDF				

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[16] Calculated on the basis of projects originating from the Global Call for Proposals and SAI CDF data.

[17] Baseline from a small sample, expect figures in future years on a larger sample to be smaller

[18] Results for a) and b) based on SAI Capacity Database reporting for SAI CDF projects. Still too early to include data from GCP in current program period. Will include reporting for 2018 to include current round of GCP.

[19] There were few changes from the 2017 as there were no evaluations or surveys covering this in 2018 or 2019. However, IDI's own assessment of new initiatives like PAP-APP, which came out of tier 2 and the two projects that have been initiated in tier 1 are that they are in line with the MoU principles as described. In fact, the entire concept of PAP-APP is to ensure that strategies based on thoroughly identified needs are the basis for support.

Expected Results Indicators

EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries					
Expected Result Indicator: ER1	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Moving three year average annual financial support for the benefit of SAIs in developing countries **(MoU Principle)**	US $62 million	US $70 million	US $75 million	US $80 million	US $80 million
	Achieved:	US $69 million	US $68.4 million	US $83 million	US $85 million
	Source: Calculations extracted from SAI Capacity Development Database. The figure is determined by calculating the average of the total annual support provided in the past three years.				
EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance					
Expected Result Indicator: ER2	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Cumulative number of developing countries with a SAI performance report based on the SAI PMF framework	19	21	35	50	N/A[20]
	Achieved:	19	36	**38**	N/A
	Source: IDI records of SAI PMF pilots				
EXPECTED RESULT 3: Enhanced tools and capacity development approaches					
Expected Result Indicator: ER3	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress	N/A	N/A	N/A[21]
	Achieved:	Endorsed by Congress	N/A	N/A	N/A
	Source: Official records of the XXIInd INCOSAI, and future CBC meeting records.				
EXPECTED RESULT 4: Increased awareness of the Cooperation and Collaboration on SAI capacity development					
Expected Result Indicator: ER4	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Percentage of survey respondents stating that they are fully/significantly aware of: a) The nature of the Cooperation as a Strategic Partnership b) The Cooperation's main outputs c) The MoU principles, as stated in the Communications Strategy	N/A	N/A	N/A	75% (for each response)	N/A
	Achieved:	N/A	N/A	a) 36%[22] b) 64% c) 33%	N/A
	Source: Triannual communications survey, sent to donor SC members for distribution to a representative sample of staff involved in PFM / SAI capacity development work; and staff of SAI international relations departments in a representative sample of SAIs across different regions.				

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[20] This will be reported under the SAI PMF Unit's performance reporting.
[21] See footnote 7
[22] Of the surveyed organisations, only 33 SAIs responded to this survey, none of the donor members of the Cooperation responded.

EXPECTED RESULT 5: Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development					
Expected Result Indicator: ER5	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**	**Target 2019**
Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate **(MoU Principle)** a) As reported by SAIs b) As reported by donors	a) 35% b) N/A	N/A	a) 50% b) 50%	N/A	N/A[23]
	Achieved:	N/A	a) 47% b) Not reported[24]	N/A	N/A
	Source: a) INTOSAI Triennial Global Survey (next due 2017) b) Targeted survey among donor members of the SC				

[23] Global Survey will be conducted in 2020.

[24] The survey was sent out to donors, but had a very low response rate, which skewed the results very positively. After determining that the data collected was not representative, especially compared with the global survey results, we determined that it should not be published and that the SAI report provides more reliable data.

Annex 1.[25] Participating SAIs in 2019

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
1	Botswana	AFROSAI-E	UMI	Yes		N	Y	N	Y	N	N	Y	N	Y	N	N	N	N	N	N
2	Eritrea	AFROSAI-E	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N	N	N	N	N	Y	N
3	Eswatini	AFROSAI-E	LMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
4	Ethiopia	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
5	Gambia	AFROSAI-E	LDC	Yes	Yes	N	Y	N	Y	N	N	N	N	Y	N	N	N	N	Y	N
6	Ghana	AFROSAI-E	LMI	Yes		N	N	Y	Y	N	N	Y	N	Y	N	N	N	N	N	N
7	Kenya	AFROSAI-E	LMI	Yes		N	N	N	Y	N	N	Y	N	Y	N	N	N	N	N	N
8	Lesotho	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	N	N	Y	N	N	N	N	N	N
9	Liberia	AFROSAI-E	LDC	Yes	Yes	N	Y	N	Y	N	N	N	N	Y	Y	N	N	N	N	N
10	Malawi	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	Y	N	Y	N	N	N	N	N	N
11	Mozambique	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
12	Rwanda	AFROSAI-E	LDC	Yes		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
13	Sierra Leone	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	N	N	Y	Y	N	N	N	Y	N
14	South Africa	AFROSAI-E	UMI	Yes		N	Y	N	Y	N	N	N	N	Y	N	N	N	N	N	N
15	South Sudan	AFROSAI-E	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	N	Y	N	N
16	Tanzania	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	N	N	Y	N	N	N	N	N	N

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

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
17	Uganda	AFROSAI-E	LDC	Yes		N	N	Y	Y	N	N	N	Y	N	N	N	N	N	N	N
18	Zambia	AFROSAI-E	LDC	Yes		N	N	N	Y	N	N	Y	N	Y	Y	N	N	N	N	N
19	Zimbabwe	AFROSAI-E	OLI	Yes	Yes	N	N	N	N	N	N	N	N	Y	N	N	N	N	Y	N
20	Algeria	ARABOSAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
21	Bahrain	ARABOSAI	HI	No		N	N	N	Y	Y	N	N	N	N	N	N	N	N	N	N
22	Egypt	ARABOSAI	LMI	Yes		N	N	N	Y	Y	N	N	N	N	N	N	N	N	N	N
23	Iraq	ARABOSAI	UMI	Yes	Yes	N	N	N	Y	Y	N	Y	N	Y	Y	N	N	N	N	N
24	Jordan	ARABOSAI	LMI	Yes		N	N	N	Y	N	N	N	N	Y	Y	N	N	N	N	N
25	Kuwait	ARABOSAI	HI	No		N	Y	N	Y	Y	N	Y	N	Y	Y	N	N	N	N	N
26	Lebanon	ARABOSAI	UMI	Yes	Yes	N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
27	Libya	ARABOSAI	UMI	Yes	Yes	N	N	N	Y	N	N	Y	N	N	Y	N	N	N	N	N
28	Mauritania	ARABOSAI	LDC	Yes		N	N	N	Y	N	N	N	N	Y	N	N	N	N	N	N
29	Morocco	ARABOSAI	LMI	Yes		N	N	N	Y	Y	N	Y	N	Y	Y	N	N	N	N	N
30	Oman	ARABOSAI	HI	No		N	Y	N	Y	Y	N	Y	N	Y	Y	N	N	N	N	N
31	Palestine	ARABOSAI	LMI	Yes	Yes	N	N	N	Y	Y	N	Y	N	Y	Y	N	N	N	N	N
32	Qatar	ARABOSAI	HI	No		N	N	N	Y	Y	N	N	N	Y	N	N	N	N	N	N
33	Saudi Arabia	ARABOSAI	HI	No		N	N	N	Y	Y	N	N	N	Y	Y	N	N	N	N	N
34	Somalia	ARABOSAI	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	Y	N	N	N
35	Sudan	ARABOSAI	LDC	Yes	Yes	N	N	N	Y	Y	N	N	N	N	Y	N	N	N	N	N
36	Syria	ARABOSAI	LMI	Yes	Yes	N	N	N	Y	Y	N	Y	N	N	Y	N	N	N	N	N
37	Tunisia	ARABOSAI	LMI	Yes		N	Y	N	Y	Y	N	Y	N	Y	Y	N	N	N	N	N
38	Yemen	ARABOSAI	LDC	Yes	Yes	N	N	N	N	Y	N	N	N	N	N	N	N	N	N	N
39	United Arab Emirates	ASOSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
40	Afghanistan	ASOSAI	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N	Y	N	N	N	N	Y

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
41	Bangladesh	ASOSAI	LDC	Yes		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	Y
42	Bhutan	ASOSAI	LDC	Yes		N	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	Y
43	Cambodia	ASOSAI	LDC	Yes		Y	Y	N	N	N	N	N	N	N	N	N	N	N	N	Y
44	China	ASOSAI	UMI	Yes		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N
45	India	ASOSAI	LMI	Yes		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N
46	Indonesia	ASOSAI	LMI	Yes		Y	Y	Y	Y	N	N	Y	Y	N	N	N	N	N	N	Y
47	Kazakhstan	ASOSAI	UMI	Yes		N	N	Y	Y	N	N	N	Y	N	Y	N	N	N	N	N
48	Kyrgyzstan	ASOSAI	LMI	Yes		N	N	N	N	N	N	Y	N	N	Y	N	N	N	N	Y
49	Lao PDR	ASOSAI	LDC	Yes		Y	Y	N	Y	N	N	Y	Y	N	N	N	N	N	N	Y
50	Malaysia	ASOSAI	UMI	Yes		N	Y	Y	Y	N	N	Y	N	N	Y	N	N	N	N	Y
51	Maldives	ASOSAI	UMI	Yes		N	Y	Y	Y	N	N	Y	N	N	Y	N	N	N	N	Y
52	Mongolia	ASOSAI	LMI	Yes		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	Y
53	Myanmar	ASOSAI	LDC	Yes	Yes	N	Y	N	Y	N	N	Y	Y	N	N	N	N	N	N	Y
54	Nepal	ASOSAI	LDC	Yes		N	N	N	Y	N	N	N	N	N	Y	N	N	N	N	N
55	Pakistan	ASOSAI	LMI	Yes		N	Y	N	N	N	N	Y	N	N	Y	N	N	N	N	Y
56	Philippines	ASOSAI	LMI	Yes		Y	Y	Y	Y	N	N	Y	N	N	N	N	N	N	N	Y
57	Sri Lanka	ASOSAI	LMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
58	Thailand	ASOSAI	UMI	Yes		Y	Y	Y	Y	N	N	Y	N	N	Y	N	N	N	N	Y
59	Viet Nam	ASOSAI	LMI	Yes		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	Y
60	Antigua and Barbuda	CAROSAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	Y
61	Aruba	CAROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
62	Barbados	CAROSAI	HI	No		N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
63	Belize	CAROSAI	UMI	Yes		N	N	N	Y	N	N	N	Y	Y	N	N	N	N	N	Y

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
64	British Virgin Islands	CAROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
65	Cayman Islands	CAROSAI	HI	No		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	N
66	Curazao	CAROSAI	HI	No		N	N	N	Y	N	N	N	N	Y	N	N	N	N	N	N
67	Dominica	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y	N	N	N	N	N	N
68	Grenada	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y
69	Guyana	CAROSAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	Y
70	Haiti	CAROSAI	LDC	Yes	Yes	N	N	N	N	N	N	N	N	N	N	N	N	N	N	Y
71	Jamaica	CAROSAI	UMI	Yes		N	Y	Y	Y	N	N	N	N	Y	Y	N	N	N	N	Y
72	Montserrat	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y	N	N	N	N	N	Y
73	Saint Kitts and Nevis	CAROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	Y
74	Saint Lucia	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y	N	N	N	N	N	Y
75	Sint Maarten	CAROSAI		No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
76	Saint Vincent and the Grenadines	CAROSAI	UMI	Yes		N	N	N	N	N	N	N	N	Y	N	N	N	N	N	Y
77	Suriname	CAROSAI	UMI	Yes		N	N	N	Y	N	N	N	N	Y	N	Y	N	N	N	Y
78	Trinidad and Tobago	CAROSAI	HI	No		N	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N
79	Benin	CREFIAF	LDC	Yes		N	N	N	N	Y	N	N	N	Y	Y	N	N	N	N	N
80	Burkina Faso	CREFIAF	LDC	Yes		N	N	N	Y	Y	N	N	N	Y	Y	N	N	N	N	N
81	Burundi	CREFIAF	LDC	Yes	Yes	N	N	N	N	Y	N	N	N	Y	Y	N	N	N	N	N

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
82	Cameroon	CREFIAF	LMI	Yes		N	N	Y	Y	Y	N	Y	N	Y	Y	Y	N	N	N	N
83	Central African Republic (CAR)	CREFIAF	LDC	Yes	Yes	N	N	N	N	Y	N	Y	N	N	Y	N	N	N	N	N
84	Chad	CREFIAF	LDC	Yes	Yes	N	N	N	Y	Y	N	Y	N	Y	Y	Y	N	N	N	N
85	Comoros	CREFIAF	LDC	Yes	Yes	N	N	N	Y	Y	N	Y	N	Y	Y	N	N	N	N	N
86	Congo, Republic of	CREFIAF	LMI	Yes	Yes	N	N	N	N	N	N	N	N	Y	N	N	N	N	N	N
87	Congo, Democratic Republic of the (DRC)	CREFIAF	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	Y	Y	N	N	N	Y	N
88	Côte d'Ivoire	CREFIAF	LMI	Yes	Yes	N	N	N	Y	N	N	Y	N	N	Y	N	N	N	N	N
89	Djibouti	CREFIAF	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	Y	Y	N	N	N	N	N
90	Gabon	CREFIAF	UMI	Yes		N	N	N	Y	Y	N	N	N	Y	Y	Y	N	N	N	N
91	Guinea	CREFIAF	LDC	Yes		N	N	N	Y	Y	N	N	N	Y	Y	Y	N	N	Y	N
92	Madagascar	CREFIAF	LDC	Yes		N	N	N	Y	Y	N	N	N	Y	Y	Y	N	N	Y	N
93	Mali	CREFIAF	LDC	Yes	Yes	N	N	N	Y	N	N	N	N	N	Y	N	N	N	N	N
94	Niger	CREFIAF	LDC	Yes		N	N	N	Y	Y	N	N	N	Y	Y	N	N	N	Y	N
95	Sao Tome and Principe	CREFIAF	LDC	Yes		N	N	N	Y	N	N	N	N	Y	N	N	N	N	N	N
96	Senegal	CREFIAF	LDC	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
97	Togo	CREFIAF	LDC	Yes	Yes	N	N	N	N	N	N	N	N	Y	Y	N	N	N	Y	N
98	Albania	EUROSAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
99	Andorra	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
100	Austria	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
101	Azerbaijan	EUROSAI	UMI	Yes		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	N
102	Belgium	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
103	Bulgaria	EUROSAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
104	Croatia	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
105	Czech Republic	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
106	Estonia	EUROSAI	HI	No		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N
107	Finland	EUROSAI	HI	No		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N
108	France	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
109	Georgia	EUROSAI	LMI	Yes		N	N	Y	Y	N	N	Y	N	N	N	N	N	N	N	N
110	Germany	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
111	Hungary	EUROSAI	HI	No		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N
112	Italy	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
113	Latvia	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
114	Lithuania	EUROSAI	HI	No		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N
115	Luxembourg	EUROSAI	HI	No		N	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N
116	North Macedonia	EUROSAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
117	Malta	EUROSAI	HI	No		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	N
118	Norway	EUROSAI	HI	No		N	N	N	Y	N	N	Y	N	N	N	N	N	N	N	N
119	Poland	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
120	Portugal	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
121	Russian Federation	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
122	Serbia	EUROSAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
123	Slovakia	EUROSAI	HI	No		N	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N
124	Slovenia	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
125	Spain	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
126	Sweden	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
127	Switzerland	EUROSAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
128	Turkey	EUROSAI	UMI	Yes		N	Y	N	Y	N	N	N	N	N	N	N	N	N	N	N
129	Ukraine	EUROSAI	LMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
130	Canada	None	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
131	Kosovo	None	LMI	Yes	Yes	N	Y	N	N	N	N	N	N	N	N	N	N	N	N	N
132	Tajikistan	None	LMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
133	United States of America	None	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
134	Argentina	OLACEFS	UMI	Yes		N	N	Y	Y	N	N	N	N	N	Y	N	N	N	N	N
135	Bolivia	OLACEFS	LMI	Yes		N	N	N	Y	N	N	N	Y	N	Y	N	N	N	N	N
136	Brazil	OLACEFS	UMI	Yes		N	N	Y	Y	N	N	N	Y	N	N	N	N	N	N	N
137	Chile	OLACEFS	HI	No		N	N	Y	Y	N	N	N	Y	N	Y	N	N	N	N	N
138	Colombia	OLACEFS	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
139	Costa Rica	OLACEFS	UMI	Yes		N	Y	Y	Y	N	N	Y	Y	N	Y	N	N	N	N	N
140	Cuba	OLACEFS	UMI	Yes		N	N	N	N	N	N	N	Y	N	N	N	N	N	N	N
141	Dominican Republic	OLACEFS	UMI	Yes		N	N	N	Y	N	N	N	Y	N	N	N	N	N	N	N
142	Ecuador	OLACEFS	UMI	Yes		N	N	Y	N	N	N	N	N	N	Y	N.	N	N	N	N
143	El Salvador	OLACEFS	LMI	Yes		N	N	Y	Y	N	N	N	Y	N	Y	N	N	N	N	N
144	Guatemala	OLACEFS	LMI	Yes		N	N	Y	Y	N	N	N	Y	N	Y	N	N	N	N	N
145	Honduras	OLACEFS	LMI	Yes		N	N	Y	Y	N	N	N	Y	N	Y	N	N	N	N	N

No.	SAI	INTOSAI REGION	DAC Classif. (2018,2019 and 2020 flows)	ODA Eligible	Fragile states and economies 2019 (Harmonized list)	1. PROF C1	2. PROF C2	3. PROF C3	4. REL C1	5. REL C2	6. REL C3	7. WELL GOV SPMR	8. WELL GOV SAI PMF	9. WELL GOV SES	10. WELL GOV SFC	11. Indep. SAIs	12. Bil. Sup. C2 Somalia	13. Bil. Sup. C3 South Sudan	14. Bil. Sup. C4 PAP APP	13. Global Foundations
146	Mexico	OLACEFS	UMI	Yes		N	N	Y	Y	N	N	N	N	N	Y	N	N	N	N	N
147	Nicaragua	OLACEFS	LMI	Yes		N	N	N	Y	N	N	N	Y	N	N	N	N	N	N	N
148	Panama	OLACEFS	UMI	Yes		N	N	N	N	N	N	N	N	N	Y	N	N	N	N	N
149	Paraguay	OLACEFS	UMI	Yes		N	N	Y	N	N	N	N	Y	N	Y	N	N	N	N	N
150	Peru	OLACEFS	UMI	Yes		N	N	Y	Y	N	N	N	Y	N	Y	N	N	N	N	N
151	Uruguay	OLACEFS	HI	No		N	N	Y	N	N	N	N	N	N	N	N	N	N	N	N
152	Australia	PASAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
153	Cook Islands	PASAI	UMI	Yes		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
154	Fiji	PASAI	UMI	Yes		N	Y	Y	Y	N	N	N	Y	N	Y	N	N	N	N	N
155	Guam	PASAI	HI	No		N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
156	Kiribati	PASAI	LDC	Yes	Yes	N	N	N	N	N	N	N	Y	N	N	N	N	N	N	N
157	Marshall Islands	PASAI	UMI	Yes	Yes	N	N	N	N	N	N	Y	N	N	N	Y	N	N	N	N
158	Micronesia	PASAI	LMI	Yes	Yes	N	N	N	N	N	N	Y	Y	N	N	Y	N	N	N	N
159	New Zealand	PASAI	HI	No		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
160	Palau	PASAI	UMI	Yes		N	N	N	Y	N	N	N	N	N	N	N	N	N	N	N
161	Papua New Guinea	PASAI	LMI	Yes	Yes	N	Y	N	N	N	N	Y	N	N	N	Y	N	N	N	N
162	Samoa	PASAI	UMI	Yes		N	N	N	Y	N	N	Y	N	N	Y	N	N	N	N	N
163	Solomon Islands	PASAI	LDC	Yes	Yes	N	N	N	Y	N	N	Y	N	N	Y	N	N	N	N	N
164	Tonga	PASAI	UMI	Yes		N	N	N	Y	N	N	Y	Y	N	N	N	N	N	N	N
165	Tuvalu	PASAI	LDC	Yes	Yes	N	N	N	N	N	N	Y	N	N	N	N	N	N	N	N
166	Vanuatu	PASAI	LDC	Yes		N	N	N	Y	N	N	N	Y	N	Y	N	N	N	N	N

		Participants								Resource Team							
		Actual Participants			PARTICIPANTS (NOT REPEATED)			Top Management		IDI Certified People		Others			(NOT REPEATED)		
No.	Work stream and component	Male	Female	Total actual	NR Male	NR Female	Total not repeated	Male	Female	Male	Female	Male	Female	Total RP	NR Male	NR Female	Total not repeated
1	Professional SAIs C1	13	9	22	13	9	22	0	0	1	0	0	0	2	1	1	2
2	Professional SAIs C2	32	52	84	32	52	84	0	0	2	2	9	15	28	10	14	24
3	Professional SAIs C3	39	44	83	39	44	83	0	0	8	12	0	0	19	8	12	20
4	Relevant SAIs C1	401	190	591	392	187	579	38	7	0	1	18	22	41	16	20	36
5	Relevant SAIs C2	60	34	94	49	25	74	0	0	16	20	0	0	36	10	12	22
6	WG SPMR	148	109	257	118	81	199	0	0	3	6	1	0	12	4	4	8
7	WG SAI PMF	48	40	88	44	36	80	2	1	2	5	0	0	7	2	3	5
8	WG SES	56	48	104	56	48	104	0	0	0	1	5	3	9	5	4	9
9	WG SFC	167	116	283	116	85	201	0	0	16	17	17	0	56	21	19	40
10	Independent SAIs	21	28	49	21	28	49	6	8	0	0	0	2	2	0	2	2
11	Bilateral Support C2 Somalia	78	20	98	45	11	56	9	0	0	0	4	0	6	3	1	4
12	Bilateral Support C3 South Sudan	75	11	86	34	5	39	6	0	0	0	14	0	18	7	2	9
13	Bilateral Support C4 PAP APP	584	232	785	217	90	307	14	6	0	0	8	0	22	4	8	12
14	Global Foundations	12	23	35	12	23	35	1	2	0	0	0	0	0	0	0	0
	Subtotal	1734	956	2659	1188	724	**1912**	76	24	48	64	76	42	258	91	102	**193**
					62%	38%									47%	53%	

Capacity Development Statistics 2019 (updated as of 31 Dec 2019)

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[26] Bilateral projects are not defined as one workshop or event, but an outcome in an agreement. This means the project work consists of regular support throughout the year, including workshops, various types of meetings, etc. The participants counted are those who are assumed having benefited and experienced learning through the activities and at least taken part in one workshop.

Annex 3. IDI Results Measurement System

The IDI Results Framework 2019-23 was reviewed and updated to version 2.0 during 2019, approved by the IDI Board and published in the IDI 2019 Operational Plan. Here we report against the updated version 2.0.

IDI's results measurement system is designed to generate regular, objective information on results at relevant levels of the IDI results chain, which can be compared to baselines and (where appropriate) targets as a means of assessing the performance of IDI and its contribution to improving the performance of SAIs. IDI's results chain, and the nature of results measurement at each level, is summarised in the diagram below.

IDI therefore measures and monitors results at the following four levels:

1. IDI Outputs: directly under the control of IDI
2. IDI Supported SAI Capacity and Outputs: the intended results at the SAI level to which specific IDI initiatives contribute
3. Global SAI capacity and outputs: the longer-term institutional and organisational changes in SAI performance, to which all IDI and other SAI-support initiatives contribute
4. SAI outcomes: changes resulting from stronger SAIs, delivering value and benefits for citizens

Indicators relating to levels one and two are set with IDI work streams, bilateral support and IDI global foundations. Unless otherwise required under funding agreements, these will not necessarily have their own results frameworks. Instead, key indicators will be incorporated into a single IDI results framework. Indicative examples of indicators relating to levels one and two are given below.

Indicators relating to levels three and four are set and monitored at the global level and are also explained and defined below. In setting all indicators, IDI is mindful of the cost of data collection, and therefore seeks to rely on existing data systems (including the INTOSAI Global Survey) where possible and to ensure new indicators can be measured easily and cost-effectively (without the need for large numbers of additional surveys). The full indicator framework, including baselines and targets, is included below.

IDI Outputs

These are the products, programmes, platforms, resource pools and support mechanisms developed and provided by IDI. They are predominantly under IDI's control, under normal circumstances (I.e. if the output-level assumptions in IDI's strategic plan hold. IDI is dependent on having sufficient resources and on resource experts and SAIs participating in its initiatives in order to deliver these outputs). Targets and actual results are set and monitored in relation to the calendar years in which each output is expected to be produced; this may be every year for some outputs, and only once for other outputs. The indicators refer to developing country SAIs, and staff of developing country SAIs, unless otherwise stated.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
INDEPENDENT SAIs											
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	7	9	11	
					Actual	5					
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Knowledge Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	Knowledge Centre Launched & Populated	eLearning courses / webinars piloted for SAI & DP staff	Knowledge centre gets over 200 unique views per year	Knowledge centre gets over 300 unique views per year	
					Actual	ToRs for Knowledge Centre, online platform developed					
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI internal monitoring system	30 (53% female) (2017)	Target	60 (44% female)	100 (44% female)	160 (44% female)	240 (44% female)	340 (44% female)	
					Actual	67 (49% female)					
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 4	Events: 9 Products: 6	Events: 12 Products: 8	Events: 15 Products: 10	
					Actual	Events: 8 products: 1					
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	30 %	50 %	60 %	75 %	
					Actual	Mechanism established and piloted in three cases					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023	Comments
						Targets and Actual Results (by calendar year)					
WELL-GOVERNED SAIs											
Independent review (IR) of SAI PMF assessments	6	% of all (I.e cumulative) finalized SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55 %	60 %	64 %	67 %	70 %	
					Actual	56 %					
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1400 (44% female)	1500 (44% female)	1600 (44% female)	1700 (44% female)	
					Actual	1235 (39%)					
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads	1000 downloads	Updated versions published	2000 downloads	
					Actual	Final draft					
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	70 (44% female)	70 (44% female)	70 (44% female)	70 (44% female)	
					Actual	79 (47%)					
SAI professional staff capacity in Ethics developed	10	Cumulative number of SAI staff trained in assessing SAI practices in implementing SAI Code of Ethics (and female participation rate each year)	IDI internal monitoring system	0 (2017)	Target	Eng: 30 Fre: 30 Spa: 30 Ara: 30 Total: 120 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 Total: 120 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 Total: 120 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 Total: 120 (44% female)	Eng: 30 Fre: 30 Spa: 30 Ara: 30 Total: 120 (44% female)	
					Actual	Eng: 38 Fre: 28 Spa: 42 Ara: 18 Total: 126 (42% female)					
	11	N/A - INDICATOR MERGED INTO IDI OUTPUT INDICATOR 8									
SAI professional staff capacity in stakeholder engagement developed	12	Cumulative number of SAI staff trained in assessing SAI practices in Engaging with Stakeholders (and female participation rate each year)	IDI internal monitoring system	118 (47% female) (Eng, Fre, Ara) (2017)	Target	230 (44% female)	300 (44% female)	300 (44% female)	300 (44% female)	300 (44% female)	
					Actual	143 (46% female)					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023	Comments
						spanning: Targets and Actual Results (by calendar year)					
PROFESSIONAL SAIs											
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS, ISSAI Implementation Handbooks and QA Guidance and tools for FA, PA, CA)	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44 %	67 %	100 %	100 %	100 %	9 GPGs for ISSAI Implementation. 2 GPGs ready in 2018, 4 in 2019, 6 in 2020 and all 9 in 2021.
					Actual	22 %					
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	5	10	15	20	Combination of regional/sub-regional support and on-site support
					Actual	7					
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	Design complete for 4 out of 17 PESAI-P digital education papers	PESA-P digital education designed, developed and launched	PESAI-P digital education delivered, support social learning and completion of initial professional development portfolio. PESA -P assessment materials developed.	Conduct PESA pilot assessments (online exams)	Document lessons learned & peer review	
					Actual	2 papers designed 1 paper developed					
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINA: 0 QA Rev: 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	PESA: 12 IINA: 32 QA Rev: 80 SYL: 50 CFA: 23 Total: 197 (44% female)	PESA: 627 IINA: 30 QA Rev: 100 SYL: 50 CFA: 50 Total: 857 (44% female)	PESA: 627 IINA: 60 QA Rev: 120 SYL: 80 CFA: 50 Total: 937 (44% female)	PESA: 627 IINA: 80 QA Rev: 140 SYL: 80 CFA: 50 Total: 977 (44% female)	PESA: 627 IINA: 100 QA Rev: 160 SYL: 110 CFA: 50 Total: 1047 (44% female)	
					Actual	PESA: 7 IINA: 20 QA Rev: 103 SYL: 91 CFA: 24 Total: 245 (58% female)					
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	2	TBC	TBC	TBC	Approach to future delivery of QA support to be re-examined.
					Actual	1					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
RELEVANT SAIs											
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products		Auditing SDGs Version 0 exposed for comment (2018)	Target	Auditing SDGs Version 1 & Compendium published	Audit Model for auditing SDG implementation developed	IDI SDGs Audit Model (ISAM) Piloted	Audit Model for auditing SDG implementation updated		
					Actual	The version 1 developed and awaiting for approval					
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through Green Hat: IDI Innovation Exchange series webinars and seminars; UN-IDI SAI Leadership and Stakeholder meeting (and female participation rate each year)	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	Green Hat: 140 UN/IDI: 345 Total: 485 (44% female)	Green Hat: 210 UN/IDI: 345 Total: 555 (44% female)	Green Hat: 280 UN/IDI: 345 Total: 625 (44% female)	Green Hat: 350 UN/IDI: 345 Total: 695 (44% female)	
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)					
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, using data analytics, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact (and female participation rate each year)	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 250 ELS: 141 BLS: 32 LMS: 127 FAI: 10 Total: 560 (44% female)	SDG Audit: 275 ELS: 141 BLS: 32 LMS: 137 FAI: 55 Total: 640 (44% female)	SDG Audit: 300 ELS: 141 BLS: 32 LMS: 147 FAI: 75 Total: 695 (44% female)	SDG Audit: 325 ELS: 141 BLS: 32 LMS: 147 FAI: 95 Total: 740 (44% female)	
					Actual	SDG Audit: 206 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 519 (34% female)					
SAIs supported in leveraging on technology	21	Cumulative number of SAIs supported in exploring use of data analytics in audit	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	8	20	30	30	Support initiative will be planned and designed in 2020
					Actual	0					
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and Cumulative number of SAIs supported in Facilitating Audit Impact (FAI) through writing audit messages and engaging with key stakeholders	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	3 SAIs Supported	5 SAIs Supported	10 SAIs Supported	IBP Partnerships starts 2019. FAI initiative will be planned and designed in 2020.
					Actual	IDI-IBP Partnership Established					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)					Comments
						2019	2020	2021	2022	2023	
BILATERAL PROGRAMMES											
Highly challenged SAIs (often in fragile situations) supported	23	Cumulative number of SAIs supported by IDI under its bilateral policy for a) strategic planning and management and mobilising coordinated support b) implementing their strategy (minimum 3 years support)	IDI Annual Performance & Accountability Reports	a) 10 b) 2 (2018)	Target	a) 11 b) 2	a) 11 b) 6	a) 12 b) 6	a) 12 b) 6	a) 13 b) 6	Assumption: Additional bilateral support approved by IDI Board
					Actual	a) 11 b) 2					
Partnerships to strengthen support to highly challenged SAIs (often in fragile situations)	24	a) Cumulative number of providers of support with which IDI signs partnership agreement for implementing bilateral support b) Cumulative number of countries in which IDI has helped SAIs establish SAI-donor support groups/arrangements (covering e.g. policy dialogue and coordination)	IDI Annual Performance & Accountability Reports	a) 2 b) 9 (2018)	Target	a) 2 b) 9	a) 3 b) 11	a) 4 b) 12	a) 4 b) 12	a) 4 b) 13	Assumptions: a) Partnerships with providers of support for implementing bilateral support b) Done in PAP-APP countries. Expand to other bilateral initiatives.
					Actual	a) 3 b) 11					
Effective delivery of IDI Bilateral Programmes	25	Overall conclusion of evaluations/reviews of IDI bilateral programmes (Scale: programme objectives fully / mostly / partly / not met)	Evaluation reports published on IDI websites	N/A	Target	N/A	South Sudan: partly met PAP-APP: mostly met	Somalia: mostly met			
					Actual	N/A					
CROSS-CUTTING PRIORITIES											
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	
					Actual	(a) 40% (b) 33%	(a) (b)	(a) (b)	(a) (b)	(a) (b)	
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10 %	50 %	80 %	80 %	80 %	
					Actual	14 %					
Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 75%	a) 90% b) 75%	a) 90% b) 75%	a) 90% b) 75%	
					Actual	a) 93% b) 50%	a) b)	a) b)	a) b)	a) b)	

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)
						2019	2020	2021	2022	2023
GLOBAL FOUNDATIONS										
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Stocktaking Report Published	Eng: 2500 Fre: 500 Spa: 700 Ara: 600	Global survey designed	Stocktaking Report Published	
					Actual	Draft global survey designed					
Assess the sustainability of IDI initiatives	30	Progress on establishing and implementing programme 360 (IDI Sustainability Reviews)	IDI Annual Performance & Accountability Reports	Not established (2018)	Target	Established	Synthesis study designed	Synthesis study published			
					Actual	Established					
Enhanced partnerships to deliver the IDI Strategic Plan	31	Number of organisations covered by a strategic partnership agreement with IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	3	4	5	5	A strategic partnership is any form of mutually agreed arrangement with joint strategic objectives over a medium to long term period
					Actual	4					
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. use of Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	6	6	6	Baseline: ARABOSAI, CAROSAI, CREFIAF under SPMR
					Actual	5					
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	25	30	35	
					Actual	47					
Raised awareness on the role, benefits and challenges of SAIs	34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & the INTOSAI community	IDI Annual Performance & Accountability Reports	4 (2018)	Target	5	6	6	6	6	Baseline: IDC meeting, donor meeting Brussels, BBLs Canada & WB
					Actual	10					

IDI Supported SAI Capacity and Output Indicators

These are the intended SAI results to which specific IDI initiatives seek to contribute. They are largely under the control of participating SAIs, but also (especially regarding SAI independence) subject to the institutional environment in which SAIs operate. IDI will set and report on a small number of high-level indicators under each work stream and bilateral programme. New indicators will be added to the result system and targets defined as and when appropriate under each work stream. The indicators refer to developing country SAIs unless otherwise stated.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023	Comments
INDEPENDENT SAIs											
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	5	7	9	Target lags the target on number of SAIs supported
					Actual	4					
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4	6	8	
					Actual	10					
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3	4	5	
					Actual	2					
WELL-GOVERNED SAIs											
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	a) 80 b) 25 c) 30	a) 85 b) 30 c) 35	
					Actual	a) 57 b) 4 c) 12					
SAI performance assessments used	5	Percentage of all (I.e. cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90 %	90 %	90 %	90 %	90 %	
					Actual	78 %					
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20	25	30	
					Actual	7					
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20	25	30	
					Actual	0					
Stronger SAI Code of Ethics	8	Cumulative number of SAIs (supported by IDI) that complete assessments of their practices in implementing SAIs Code of Ethics (ISSAI 30)	IDI Annual Performance & Accountability Reports	0 (2017)	Target	Eng: 10 Ara: 10 Spa: 10 Fre: 0 Total: 30	Eng: 10 Ara: 10 Spa: 10 Fre: 0 Total: 31	Eng: 10 Ara: 10 Spa: 10 Fre: 0 Total: 32	Eng: 10 Ara: 10 Spa: 10 Fre: 0 Total: 33	Eng: 10 Ara: 10 Spa: 10 Fre: 0 Total: 34	
					Actual	Eng: 13 Ara: 9 Spa: 12 Fre: 12 Total: 46					
SAIs Engage with Stakeholders	9	Cumulative number of SAIs (supported by IDI) that complete their stakeholder engagement strategy and action plan	IDI Annual Performance & Accountability Reports	0 (2017)	Target	44	78	78	78	78	
					Actual	69					
SAIs Engage with Stakeholders	10	Cumulative number of SAIs (supported by IDI) whose annual (or other) report demonstrates significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	5	10	15	15	15	
					Actual	33					
SAIs Partner to Fight Corruption	11	Cumulative number of SAIs that establish a SAI-Stakeholder platform for fighting corruption	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	6	12	12	12	
					Actual	0					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023	Comments
PROFESSIONAL SAIs											
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	5	10	15	20	
					Actual	2					
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) *(NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)*	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 300 (44% female)	SYL: 60 PESA: 300 (44% female)	SYL: 60 PESA: 300 (44% female)	
					Actual	SYL: 20 PESA: 0 (95% female)					
	14	N/A - INDICATOR REMOVED FOLLOWING DECISION NOT TO RUN SAI LEVEL ISSAI IMPLEMENTATION SUPPORT (SLIIS) INITIATIVE.									
SAIs conduct ISSAI based audits	15	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports	2 (2018)	Target	8	8	8	11	11	IDI-ASEANSAI CAFA, SLIIS
					Actual	10					
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	TBC	TBC	TBC	Approach to future delivery of QA support to be re-examined.
					Actual	2					
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 52 SDG: 38 CFA: 8 CCA: 0 Total: 140	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 0 Total: 147	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 7 Total: 154	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 15 Total: 162	
					Actual	3i: 42 SFC: 20 SDG: 8 CFA: 8 CCA: 0 Total: 78					
RELEVANT SAIs											
SAIs audit preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	8	38	45	45	55	
					Actual	51					
SAIs innovate by leveraging on technological advancements	19	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	10	20	20	
					Actual	0					
SAIs enhance the impact of their audits	20	Cumulative number of SAIs (supported by IDI) which convey key messages and engage with key stakeholders to facilitate implementation of audit recommendations from IDI supported audits	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	2	2	5	
					Actual	0					
SAIs Engage in Audits of Relevance to Citizens	21	Cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority *(delivered under the Well-Governed SAIs work stream)*	IDI Annual Performance & Accountability Reports	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14	
					Actual	Eng: 18 Ara: 11 Spa: 12 Fre: 14 Total: 55					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023	Comments
BILATERAL PROGRAMMES											
Highly challenged SAIs disseminate audit findings	22	Cumulative number of SAIs (supported under IDIs bilateral policy) that conduct peer-supported audits and disseminate the findings (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	7	8	9	9	Assumptions: 2019: S Sudan & Somalia 2020-23: 1 additional PAP-APP SAI per year
					Actual	1					
Highly challenged SAIs have core strategic management systems in place	23	Cumulative number of SAIs (supported under IDI's bilateral policy) that a) finalise a new strategic plan and share with potential partners and b) use operational plans, internal reporting and issue a SAI Performance report annually	IDI Annual Performance & Accountability Reports	a) 1 b) 0 (2018)	Target	a) 2 b) 2	a) 7 b) 4	a) 8 b) 5	a) 9 b) 5	a) 9 b) 6	2019: S Sudan 2020: 5 additional PAP-APP SAIs 2021-23 additional PAP-APP SAIs
					Actual	a) 2 b) 2					
Highly challenged SAIs strengthen their independence	24	Cumulative number of SAIs (supported under IDI's bilateral policy) that improve their legal framework	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	1	2	2	3	Assumptions: 2019 Somalia or S Sudan 2021-23 One PAP-APP SAI annually
					Actual	0					
CROSS-CUTTING PRIORITIES											
SAIs considering inclusion and gender in their organisational practices	25	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	5	10	15	20	
					Actual	2					
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10 %	15 %	20 %	25 %	25 %	
					Actual	4 %					
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30	30	50	Launch of future leadership programmes subject to resources and demand
					Actual	15					

Global SAI Capacity and Output Indicators

The following indicators are IDI's key indicators for longer-term measurement of changes in the performance of SAIs. These are measured every three years from data such as the INTOSAI Global Survey, SAI PMF assessments, PEFA assessments and the Open Budget Survey. IDI reports on global results every three years through its Global SAI Stocktaking Report, which reflects that such indicators change slowly overtime and are resource intensive to measure. Future stocktaking reports are expected in 2020 and 2023, building on the 2010, 2014 and 2017 reports. While the efforts of IDI and other providers of support contribute to these results, ultimately these results are under the control of SAIs and (especially regarding SAI independence) subject to the institutional environment in which SAIs operate. There can be no direct attribution from IDI performance to changes in global SAI performance. These indicators are presented according to the domains of SAI performance and additional cross-cutting issues. The indicators refer to SAIs in developing countries unless otherwise stated.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
DOMAIN A: SAI Independence								
SAI Independence	1	% of SAIs with independence and mandate largely consistent with ISSAI 10	SAI PMF (Pilot): SAI-6 and SAI-7, score 3 or higher on both; or SAI PMF (Final): SAI-1 and SAI-2, score 3 or higher on both	44% (2017)	Target	50 %	55 %	
					Actual			
Prevention of Executive Interference in the SAI budget	2	% of SAIs reporting that they manage their own budget without interference from the executive	INTOSAI Triennial Global Survey (Question 9 part 6 in 2017 Survey), as reported in the INTOSAI Stocktaking Report.	28% (2017)	Target	35 %	40 %	
					Actual			
Protection of the SAI Head from Unjust Removal	3	% of countries in which a branch of government other than the executive must give final consent before the head of the SAI can be removed from office	International Budget Partnership Open Budget Survey: Question 120 (2017 version) / 117 (2015 version) score of A	73% (2015)	Target	75 %	80 %	
					Actual			
DOMAIN B: SAI Governance								
SAI Strategic Planning	4	% of SAIs with a strategic planning cycle that broadly follows good practices	SAI PMF (Pilot): SAI-8 score 3 or higher; or SAI PMF (Final) SAI-3 score 3 or higher	28% (2017)	Target	35 %	40 %	
					Actual			
SAIs Reporting Publicly on their Performance	5	% of SAIs that follow the ISSAI 20 practice of measuring and publishing annual reports on their performance	SAI PMF (Pilot): SAI-5 dim (iii), score 3 or higher, or SAI PMF (Final): SAI-3 dim (iv), score 3 or higher	14% (2017)	Target	15 %	20 %	
					Actual			
SAI Code of Ethics	6	% of SAIs that have adopted a code of ethics largely consistent with ISSAI 130 including a monitoring system	SAI PMF (Pilot): SAI-18 dim (i), score 3 or higher, or SAI PMF (Final): SAI-4 dim (i), score 2 or higher [Note the adjustment to a score of 2 or higher reflects a change in the scoring criteria for this dimension, and is considered equivalent to a 3 or higher in the SAI PMF pilot version.]	10% (2017)	Target	15 %	20 %	
					Actual			
SAIs Issuing Annual Audit Reports	7	% of SAIs that issue their annual audit reports within the established legal time frame	INTOSAI Triennial Global Survey (Question 43 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	67% (2017)	Target	70 %	75 %	
					Actual			

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
DOMAIN C: SAI Audit Quality and Coverage								
Timely Publication of the SAI Audit Report on the Annual Budget	8	% 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.	Review of latest published PEFA reports (PEFA 2011 PI-10, criteria (iv), or PEFA 2016 PI-9 element 5), as reported in the INTOSAI Stocktaking Report	62% (2017)	Target	64 %	66 %	
					Actual			
SAIs Publishing Audit Reports	9	% of SAIs that report publishing at least 80% of their completed audit reports	INTOSAI Triennial Global Survey (Question 44-45 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	44% (2017)	Target	50 %	55 %	
					Actual			
SAI Quality Control Systems	10	% of SAIs with quality control systems largely consistent with ISSAI 40	SAI PMF (Pilot): SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A), or SAI PMF (Final): SAI-9 dim (iii), SAI-12 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A).	43% (2017)	Target	45 %	50 %	
					Actual			
SAI Quality Assurance Systems	11	% of SAIs with a quality assurance system largely consistent with ISSAI 40	SAI PMF (Pilot): SAI-10, score 3 or higher, or SAI PMF (Final): SAI-4 dim (iv), score 3 or higher	22% (2017)	Target	25 %	30 %	
					Actual			
Financial Audit Standards and Policies	12	% of SAIs that have financial audit standards and policies in place which are largely consistent with ISSAI 200	SAI PMF (Pilot): SAI-11 dim (i) score 3 or higher, or SAI PMF (Final): SAI-9 dim (i) score 3 or higher	32% (2017)	Target	35 %	40 %	
					Actual			
Quality of SAI Financial Audits	13	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on financial audit, in their journey towards implementing the financial audit ISSAIs:						
		a. 3+ (audits based on standards largely consistent with the fundamental principles of financial auditing: ISSAI 200)	a. SAI PMF (Pilot): SAI-12, or SAI PMF (Final): SAI-10	10% (2017)	Target	12 %	16 %	
					Actual			
		b. 4 (independent assessment confirms the SAI's financial audit practice complies with all relevant level 4 ISSAI requirements: ISSAI 1000-1810)	b. SAI PMF (Final): SAI-10 (no comparative measure in SAI PMF (Pilot)	0% (2017)	Target	N/A	6 %	
					Actual			
Financial Audit Coverage	14	% of SAIs where 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)	INTOSAI Triennial Global Survey (Question 37 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	62% (2017)	Target	65 %	70 %	
					Actual			
Performance Audit Standards and Policies	15	% of SAIs that have performance audit standards and policies in place which are largely consistent with ISSAI 300	SAI PMF (Pilot): SAI-15 dim (i) score 3 or higher, or SAI PMF (Final): SAI-12 dim (i) score 3 or higher	44% (2017)	Target	50 %	55 %	
					Actual			
Quality of SAI Performance Audits	16	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on performance audit, in their journey towards implementing the performance audit ISSAIs:						

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
		a. 3+ (audits based on standards largely consistent with the fundamental principles of performance auditing: ISSAI 300)	a. SAI PMF (Pilot): SAI-16, or SAI PMF (Final): SAI-13	14% (2017)	Target	17 %	20 %	
					Actual			
		b. 4 (independent assessment confirms the SAI's performance audit practice complies with all relevant level 4 ISSAI requirements: ISSAI 3000)	b. SAI PMF (Final): SAI-16 (no comparative measure in SAI PMF (Pilot)	0% (2017)	Target	N/A	5 %	
					Actual			
Performance Audit Coverage	17	% of SAIs where, 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	INTOSAI Triennial Global Survey (Question 41 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	46% (2017)	Target	50 %	55 %	
					Actual			
ISSAI Compliant Compliance Audit Manuals	18	% of SAIs that have compliance audit standards and policies in place which are largely consistent with ISSAI 400	SAI PMF (Pilot): SAI-13 dim (i) score 3 or higher, or SAI PMF (Final): SAI-15 dim (i) score 3 or higher	35% (2017)	Target	40 %	45 %	
					Actual			
Quality of SAI Compliance Audits	19	% of SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF benchmarks on compliance audit, in their journey towards implementing the compliance audit ISSAIs:						
		a. 3+ (audits based on standards largely consistent with the fundamental principles of compliance auditing: ISSAI 400)	a. SAI PMF (Pilot): SAI-14, or SAI PMF (Final): SAI-16	25% (2017)	Target	27 %	30 %	
					Actual			
		b. 4 (independent assessment confirms the SAI's compliance audit practice complies with all relevant level 4 ISSAI requirements: ISSAI 4000)	b. SAI PMF (Final): SAI-14 (no comparative measure in SAI PMF (Pilot)	0% (2017)	Target	N/A	5 %	
					Actual			
Compliance Audit Coverage	20	% of SAIs which have a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and	INTOSAI Triennial Global Survey (Question 39 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	58% (2017)	Target	62 %	65 %	
					Actual			
Results of Jurisdictional Controls	21	% of SAIs following good practices in the notification, publication and follow-up of decisions relating to jurisdictional controls	SAI PMF (Final) SAI-20 score 3 or higher [Only applicable to SAIs with Jurisdictional powers. Note that the indicators on Jurisdictional Controls in the SAI PMF (Pilot) version is not comparable to that in the SAI PMF (Final) version]	No data (no SAI PMFs (Final) for SAIs with jurisdictional powers	Target	20 %	30 %	
					Actual			

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2020	2023	Comments
DOMAIN E: SAI HRM and Professional Staff Development								
SAI Professional Development	22	% of SAIs with staff professional development and training plans which broadly following good practices	SAI PMF (Pilot): SAI-21 score 3 or higher; or SAI PMF (Final) SAI-23 score 3 or higher	22% (2017) (5/23 ignoring N/As)	Target	25 %	30 %	
					Actual			
DOMAIN F: SAI Communications and Stakeholder Management								
SAI Communication	23	% of SAIs following good practices in communication with the media, citizens and civil society organisations	SAI PMF (Pilot): SAI-24 score 3 or higher; or SAI PMF (Final) SAI-25 score 3 or higher	29% (2017) (7/24 ignoring N/As)	Target	30 %	35 %	
					Actual			
SAI's Communicating with the Public	24	% of SAIs communicating with the public beyond publishing their audit reports	International Budget Partnership Open Budget Survey: Question 132	46% (2015)	Target	50 %	55 %	
					Actual			
Cross-Cutting								
SAI Gender Policies	25	% of SAIs reporting that they have a gender policy	INTOSAI Triennial Global Survey (Question 82 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	37% (2017)	Target	40 %	45 %	
					Actual			
SAI Use of Gender Assessments	26	% of SAIs reporting that they include gender assessments in their audit work	INTOSAI Triennial Global Survey (Question 86 in 2017 Survey), as reported in the INTOSAI Stocktaking Report	18% (2017)	Target	20 %	25 %	
					Actual			

SAI Outcomes

The following global SAI outcome indicators are taken as proxies for the benefits of stronger SAIs, which contribute to the SAI delivering value and benefits for citizens. They represent a broad mix of indicators: some directly related to the work of SAIs (e.g. scrutiny of, and response to, audit reports); some closely related to the benefits of effective SAIs (e.g. quality of public financial management, public participation in budget processes and control of corruption); and some broader measures relating to improved service delivery and progress towards the SDGs, to which effective SAIs seek to contribute. These indicators are selected based on the available global indicators in this area: the data is collected, collated and published by organisations other than IDI. The relationship between SAIs and these indicators is two-directional: SAIs can contribute to changes, and changes in the environment can impact on SAIs. The purpose of monitoring these indicators is two-fold. First, to see if SAIs are making a difference to key issues in their countries. Second, to identify global trends in key governance areas which impact on the environment in which SAIs operate.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Results 2020	Results 2023	Comments
Legislature Scrutiny of Audit Reports	1	% of countries in which a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations	International Budget Partnership Open Budget Survey: Question 118 (2017 version) score of A or B.	14% (2017) (13/92)	Actual			Not included in 2015 OBS or Global SAI Stocktake
Executive Response to Audits	2	% of countries in which a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years	PEFA-2016 PI-30 dimension (iii) score of C or higher, or PEFA-2011 PI-26 dimensions (iii) score of C or higher	74% (2017)	Actual			
Quality of Public Financial Management	3	% of countries scoring 3.5 or higher on (latest available) CPIA Indicator for Quality of Budgetary and Financial Management	World Bank CPIA Indicator on Quality of Budgetary and Financial Management	49% (2017) (40/82)	Actual			
Public Participation in the Budget Process	4	% of countries scoring 25 or higher on Public Participation in the Budget Process	International Budget Partnership Open Budget Survey: Composite scores on Public Participation in the Budget Process	9% (2017) (8/92)	Actual			Not included in 2015 OBS or Global SAI Stocktake
Control of Corruption	5	% of countries scoring 50% or higher on the WGI composite indicator for control of corruption	Worldwide Governance Indicator (WGI) on Control of Corruption	28% (2017) (41/144)	Actual			
Improved service delivery and progress towards the SDGs	6	Maternal mortality ratio (Maternal deaths per 100,000 live births) (all developing countries)	SDG indicator 3.1.1, as reported in 'Progress Towards the Sustainable Development Goals, Statistical Annex' (UN Secretary General)	12 (2015)	Actual			
Effective, transparent and inclusive institutions	7	Proportion of seats held by women in national parliaments (world, including developed countries - Reported data does not include disaggregation specifically to developing countries)	SDG indicator 5.5.1, as reported in 'Progress Towards the Sustainable Development Goals, Statistical Annex' (UN Secretary General)	23.4% (2015)	Actual			

List of Acronyms

ADB	Asian Development Bank
AFD	French Development Agency
AFROSAI-E	African Organisation of Supreme Audit Institutions in English-speaking Africa
AFSD	Africa Forum on Sustainable Development
APFSD	Asia Pacific Forum on Sustainable Development
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASEANSAI	Association of Southeast Asian Nations Supreme Audit Institutions
ASFSD	Arabic Forum on Sustainable Development
ASOSAI	Asian Organisation of Supreme Audit Institutions
BPK	Audit Board of the Republic of Indonesia
CA	Compliance Audit
CAAF	Canadian Audit and Accountability Foundation
CASP	Cooperative Audit on Sustainable Public Procurement
CFA	Cooperative Financial Audit
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CAS	Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CDA	Capacity Development Administrator
CPD	Continuing Professional Development
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)
CSO	Civil Society Organisation
DAC	Development Assistance Committee
DASA	Data Analytics in SAI Audits
DFID	Department of International Development
DPs	Development Partners
DRC	Democratic Republic of Congo
EC	European Commission
EITI	Extractive Industries Transparency Initiative
ELS	eLearning Specialist
EU	European Union
EUROSAI	European Organisation of Supreme Audit Institutions
FA	Financial Audit
FAAS	Financial Audit and Accounting Subcommittee
FAI	Facilitating Audit Impact
FIPP	Forum for INTOSAI Professional Pronouncements
FSM	Federated States of Micronesia
GAC	Global Affairs Canada
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Corporation for International Cooperation)
GCP	Global Call for Proposals
GFU	Global Foundations Unit
GIZ	German Corporation for International Cooperation
GPGs	Global Public Goods

IBP	International Budget Partnership
iCAT	ISSAI Compliance Assessment Tool
IDB	Inter-American Development Bank
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
IFAC	International Federation of Accountants
IIA	Institute of Internal Auditors
IINA	ISSAI Implementation Needs Assessment
INCOSAI	International Congress of Supreme Audit Institutions
IISD	International Institute for Sustainable Development
INTOSAI	International Organisation of Supreme Audit Institutions
IRI	International Republican Institute
ISAM	IDI SDGs Audit Model
ISSAIs	International Standards for Supreme Audit Institutions
IATI	International Aid Transparency Initiative
KSC	INTOSAI Committee on Knowledge Sharing and Knowledge Services
LMS	Learning Management Specialist
MoU	Memorandum of Understanding
NAC	National Audit Chamber
NGO	Non-Governmental Organisation
NMFA	Norwegian Ministry of Foreign Affairs
OAG	Office Auditor General
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
PAM	Performance Audit Manual
PAP-APP	Accelerated Peer-Support Partnership - Partenariat Accéléré pour l'Appui des Pairs
PAS	Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PEFA	Public Expenditure and Financial Accountability Framework
PESA-P	Professional Education for SAI Auditors Pilot
PFM	Public Financial Management
PSC	INTOSAI Professional Standards Committee
P4R	Partners for Review
QA	Quality Assurance
RAM	Rapid Advocacy Mechanism
SAI	Supreme Audit Institutions
SAI PMF	Supreme Audit Institutions' Performance Measurement Framework
SDG	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SES	SAI Engaging with Stakeholders
SFC	IDI SAI Fighting Corruption Programme
SIDA	Swedish International Development Cooperation Agency
SLIIS	SAI Level ISSAI Implementation Support
SPMR	IDI Strategy, Performance Measurement and Reporting Programme
SYL	SAI Young Leaders
TFIAP	Task Force on INTOSAI Auditor Professionalisation
ToR	Terms of Reference

UN	United Nations
UN CEPA	United Nations Committee of Experts on Public Administration
UNCWA	United Nations Economic and Social Commission for Western Asia
UNDESA (DPIDG)	United Nations Department of Economic and Social Affairs – Division for Public Institutions and Digital Government
UN ECA	United Nations Economic Commission for Africa
UN ESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UN OIOS	United Nations Office of International Oversight Services
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
VNR	Voluntary National Review