INTOSAI IDI
DEVELOPMENT INITIATIVE

IDI QUALITY MANAGEMENT SYSTEM

Policy and Guidance for a Risk-Based Approach to Ensuring the Quality of IDI Products

8 November 2023 | Effective from: 1 April 2024

CONTENTS

1. INTRODUCTION

IDI delivers capacity development initiatives for SAIs to help them improve their capacities and performance. In the process of developing and delivering these initiatives, IDI develops and disseminates different products including Global Public Goods (GPGs), training material, courseware, eLearning material, tests, handbooks, meeting reports, research papers, compendiums of current audit practices and summaries of audit findings. Many of these resources are published and maintained, for use by SAIs and other stakeholders engaged in capacity development support. IDI also disseminates other products relating to its plans, policies and performance which may be read by its stakeholders.

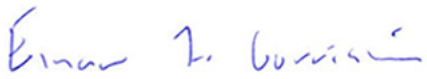
In 2017, IDI first adopted a protocol to ensure the quality of its Global Public Goods, which defined the quality processes required for three different levels of quality assurance[1]. Since then, all IDI GPGs have included a quality assurance statement attesting that the protocol was followed during their development. This policy and guidance strengthens and replaces that protocol. First, it widens the scope of products to which the policy applies, from GPGs to all IDI products which are published or disseminated to IDI's stakeholders. It covers both products intended to support others (including SAIs) to do their work better, as well as products relating to the governance of IDI.

Second, it introduces a risk-based approach to quality management. This requires that for each product, IDI staff set quality objectives, assess quality risks, and design an appropriate quality management process. It also requires that a quality review is conducted, in a manner appropriate to the risks involved, and that a quality statement is disclosed to users of the product. Minimum quality requirements for GPGs are retained to meet INTOSAI commitments to the quality of public goods.

Third, this policy shifts IDI's approach from a focus on the processes used to develop specific products, to an organisational wide system of quality management. This includes an annual review of implementation of quality management across IDI, reporting to the IDI Director General (DG). In preparing this policy, IDI has also drawn on different reference sources including ISQM 12, ISO 9000[3], and ISO 9001[4].

This policy has been developed for the following purposes:

- To set policy and provide guidance to IDI staff on its risk-based approach to quality management for IDI products
- To demonstrate IDI's commitment to the highest standards of quality management
- To provide a basis for the quality statements included within IDI products.



Einar Gørrissen
Director General
8 November 2024.

1 This implemented IDI's commitments under the joint INTOSAI Goal Chairs and IDI paper 'Quality Assuring INTOSAI Public Goods That Are Developed and Published Outside Due Process'

2 International Standard on Quality Management 1 issued by the International Auditing and Assurance Standards Board: Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services

3 International Standard ISO 9000 issued by the International Organization for Standardization: Quality management systems — Fundamentals and vocabulary

4 International Standard ISO 9001 issued by the International Organization for Standardization: Quality management systems — Requirements

2. APPLICABILITY

POLICY STATEMENT: This policy must be applied to all IDI products intended for publication or dissemination to IDI stakeholders

IDI's previous 'Protocol for Quality Assurance of IDI's Global Public Goods' was applicable exclusively to GPGs. This policy brings together that GPG protocol and IDI's internal approach to quality management. The result is a single policy in which quality objectives and processes can be selected depending on the nature of the product, its intended use, and the risks, impact and likelihood of a low-quality product.

This covers all products which are shared with IDI's external stakeholders, where the quality of the product may influence stakeholders' perceptions about IDI. These include GPGs, as well as many papers excluded from the GPG definition, specifically published IDI products which meet a shorter-term need and/or are applicable to limited numbers of SAIs. It also includes IDI products which are not published but are disseminated to and used by SAIs and other stakeholders, including IDI learning material. Finally, it includes IDI governance documents and communication materials which are disseminated to stakeholders.

This policy is to be applied by all IDI staff involved in developing, approving and reviewing the IDI products to which it applies.

Examples of Products to Which this Policy Would Apply in Future

- ISSAI Implementation Handbooks
- ISSAI Compliance Assessment Tools (iCATs)
- IDI Strategic Management Handbook
- SAI PMF
- IDI-WGITA IT Audit Handbook
- IDI-WGPD Audit of Public Debt Management Handbook
- IDI-IMF Joint Paper 'Role of SAIs in auditing the domestic budget support of IMF emergency financing'
- Global Stocktaking Report
- IDI Sustainability Reviews
- Literature Reviews on SAI Independence
- SAI Independence Resource Kits
- IDI SDGs Audit Manual (ISAM)
- TAI Audit Practical Guide
- DI Guide on Implementation of ISSAI 30
- IDI SAIs Engaging with Stakeholders Guide
- 'Playbooks' intended for use by SAIs
- IDC GCP – Guidance for the Development of Concept Notes
- Compendiums of current audit practices, summaries of audit findings
- IDI learning material and examinations
- IDI policies
- IDI Strategic and Operational Plan, and Performance Reports
- IDI web and social media posts, blogs, journal articles, contributions to books, case studies and success stories

(This policy will not be applied retrospectively, hence some of the above products have been developed outside of a formal quality management policy and published without a quality statement).

3. IDI QUALITY MANAGEMENT SYSTEM

IDI Quality Management System is designed to maintain and enhance the quality of all IDI products. It therefore has the following key features:

- A strong organisational framework designed to ensure quality across IDI
- Clear quality management principles which guide IDI and its staff towards high quality products
- A risk-based approach to quality, where quality objectives and risks drive the design of qualitymanagement processes
- Clear responsibilities for quality review and disclosure of quality processes in a quality statement
- Independent review of implementation of quality processes at the product level for GPGs and other high risk products
- Annual, risk-based review of implementation of quality management across IDI

4. QUALITY MANAGEMENT PRINCIPLES

The following 11 principles are considered essential for quality management of IDI products. Specific criteria are shown under each. The quality management principles for IDI products presented below start with organisational level criteria (in grey) and move onto product level criteria (in light blue).

1. Leadership responsibility and accountability for quality	– IDI maintains an effective internal control system, set by the Board and reviewed annually by its external auditors – IDI's Code of Ethics, approved by the IDI Board, sets the foundation on relevant topics including credibility, competence, accountability and transparency – IDI Board approves IDI's quality management system – IDI's DG sets the tone at the top and has overall responsibility for effective operation of IDI's quality management system – DG delegates responsibility for selecting and designing appropriate quality processes to the DDGs – DG commissions an annual review of implementation of quality management processes – IDI's quality management system is publicly available and clearly communicated to IDI staff and other parties carrying out work for IDI – IDI staff are responsible for applying this policy when developing relevant products for publication, and are held accountable for compliance by their managers and through IDI's performance management system
2. Ethical behaviour and competence	– DG leads by example in setting an ethical culture including ensuring ethical breaches are addressed – IDI staff and other parties that carry out work for IDI perform their work in accordance with the IDI Code of Ethics: integrity, credibility and accountability, impartiality and objectivity, confidentiality, transparency, respectful behaviour, diversity and equal opportunity, and competence – IDI has a staff competency framework identifying core competencies and competencies relevant to specific grades and work streams – IDI recruitment, on-boarding and staff performance management system supports staff to develop the competencies needed to fulfil their roles to the expected levels of quality
	– IDI ensures that the product development team and any peer reviewers collectively have the competencies required to carry out the worK
3. Clear responsibilities for timely product development	– Responsibility for timely development of each product, for supervision, and for review, is clearly assigned, recorded as necessary and implemented – Where appropriate, ToRs are prepared by those responsible for each product, confirming the need, purpose, intended users, and timelines, and are appropriately approved – Where appropriate, those responsible ensure products are consistent with the INTOSAI Framework of Professional Pronouncements (IFPP), including the INTOSAI principles, standards (ISSAIs) and guidance (GUIDs), and other international best practices
4. Risk-based quality management	– IDI staff specifying the quality objectives to be met, the quality risks faced, and quality management processes to be followed in developing each product – Those responsible for the product take a risk-based approach to quality management and record this, including: – Identifying the key factors that might result in a low-quality product – Identifying the likelihood of producing a low-quality product, and the impact this might have for users of the product, and for IDI

5. User and stakeholder participation	– IDI engages intended users of its products, especially SAIs, to participate in the product development team, as peer reviewers, and in pilot tests as appropriate, as well as in any stakeholder consultations and public exposure processes – Users are informed as to how their inputs have been addressed in updating draft products
6. Consideration of existing resource material	– Those responsible for developing the product identify and consider relevant, existing resource material – This could include relevant research conducted on the subject, needs assessment of the stakeholders, previous guidance or resource material developed within the INTOSAI community or externally – Resource material used is properly quoted and referenced – Where relevant resource material does not exist, those responsible for the product consider the need to undertake primary research
7. Ensuring availability of resources	– Those responsible for the product identify the resources (financial and technical) needed to meet the quality objectives and ensure they are included within IDI plans and budgets
8. Gender and inclusiveness	– IDI incorporates gender equality and inclusion into its product development processes – The planned development of IDI products is informed by a gender analysis conducted for the related IDI initiative, and/or through discussion with IDI's Gender Focal Point or Gender Champion – IDI endeavours to ensure its products support SAIs to be gender-responsive and inclusive organisations, and to conduct audits that contribute to gender equality and inclusion
9. Ensuring quality	– IDI will develop core principles setting out its approach to key areas where it frequently develops products. These principles will act as a guide to staff, and as criteria against which to assess quality. These areas include: o Certification and Continual Professional Development (CPD) o Learning and Growth o Professional Resources o External communications o Website and social media – Quality reviews are undertaken for each product, by persons with sufficient and appropriate experience to do so – Matters raised in quality reviews are satisfactorily resolved before the product is finalised, or disclosed in the quality statement if they cannot be resolved – IDI products contain a quality statement which makes clear the quality management process applied including who performed the quality review – The nature of the quality statement is appropriate to the type of product, the quality objectives and quality risks – For GPGs and other high profile products, IDI carries out an independent quality review leading to a quality statement signed by the DG
10. Evidence based decision making	– All decisions regarding the development of the product are clearly recorded and supporting evidence is maintained
11. Transparency	– IDI's GPGs and high-profile products include a summary of their development process and identify the unit and organisation responsible for development and maintenance, including any cobranding – IDI's GPGs are published in the relevant languages for users, as a minimum including Arabic, English, French, and Spanish

Key: grey shaded criteria are at the organisational level, light blue shaded criteria are at the product level

5. RISK-BASED APPROACH TO ENSURING THE QUALITY OF IDI PRODUCTS

IDI's Quality Management System identifies three distinct quality management processes, as the starting point for designing a process appropriate for the product's quality objectives and risks. The following table suggests how the different quality management processes may be used for different IDI products.

Quality Management Process	Risk of/from Low Quality Product	Recommended Use	Example Products	Visible Quality Statement
INTOSAI Due Process	High	GPGs supporting ISSAI implementation	SAI PMF, iCATs, ISSAI Implementation Handbooks	For published products, quality statement must explain the quality process used and its outcome, and state equivalency to INTOSAI Due Process
IDI Rigorous Quality Management Process	Mod/High	Published products and CD materials intended to support the CD efforts of external stakeholders, and key IDI governance documents	GPGs, learning materials, exams, handbooks, playbooks, compendia of practices or audit findings, IDI policies, Strategic and Operational Plans, and Performance Reports	For published products, quality statement must explain the quality process used and its outcome
IDI Streamlined Quality Management Process	Low	Knowledge sharing and awareness raising materials, and agile delivery	Living documents, success stories, blogs, website documents, social media posts, videos, journal articles, book chapters	Include a quality statement such as 'Drafted by x, approved by Y, following IDI's streamlined quality management system on [date]5 where feasible. E.g. on IDI documents, articles, blogs, success stories and book chapters. Requirement may be waived where it would not look appropriate, e.g. on web and social media posts, and some videos. A quality statement is encouraged for joint products, but the approach will be decided by the body leading on developing the product.

The development of all IDI products can include up to five stages (though not all stages will be required for each product):

1. Needs identification and planning
2. Product development
3. Exposure and consultation (where relevant)
4. Finalisation, Quality Statement and Dissemination/Publication
5. Maintenance (where relevant)

In addition, piloting is often used in the development of IDI products, to increase SAI involvement in, and use of, key capacity development products. Illustrative steps under each process are shown in table 2 on the following page. Steps in black are considered the minimum requirements for each process, those in grey are optional steps that may add value.

This policy and guidance sets out the key steps within each quality management process.

Risk-Based Approach to Quality Management

POLICY STATEMENT: For all products covered under this policy, the responsible IDI project manager must apply a risk-based approach to quality management. This requires setting quality objectives, assessing quality risks, and designing an appropriate quality management process.

Quality Objectives

The responsible project manager should set quality objectives relating to the product. These will influence the quality controls that follow. Examples are:

- The product is relevant to its intended users
- Intended users feel ownership over the product and are likely to use the product
- The product is consistent with the INTOSAI Framework of Professional Pronouncements and/or recognised good practices
- The product will enable SAIs to conduct audits that contribute to gender equality and inclusion
- The product is equally applicable to SAIs of all different models
- Intended users of the product have confidence in its quality
- The product is developed in accordance with IDI principles in the relevant area (e.g. the IDI approach to learning, IDI's communication policy)

Assess Quality Risks

The project manager should:

- Identify the key factors that might result in a low-quality product
- Identify the likelihood of producing a low-quality product, and the impact this might have for users of the product, and for IDI

5 Where IDI staff feel it is not appropriate to name the individual author(s), the following phrase may be used 'Drafted and approved under IDI's Quality Management System on [date]'. Staff should keep a record of the approval process applied.

Table 2: Three Quality Management Processes

INTOSAI DUE PROCESS	IDI RIGOROUS QM PROCESS	IDI STREAMLINED QM PROCESS
1. NEEDS IDENTIFICATION & PLANNING		
1.1 DG/DDG approves need & includes in OP & budget	1.1 DG/DDG approves need & includes in OP & budget	1.1 Project manager defines product need & purpose
1.2 DDG assigns responsibility for product development	1.2 DDG assigns responsibility for product development	
1.3 Project Manager drafts ToRs following checklist (inc. quality objectives, quality risks & quality management process)	1.3 Project Manager drafts ToRs following checklist (inc. quality objectives, quality risks & quality management process)	1.3 Project manager defines quality objectives, quality risks & proposes quality management process
1.4 DDG approves ToRs	1.4 DDG approves ToRs	1.4 Line manager approves the above
2. PRODUCT DEVELOPMENT		
2.1 Form project team	2.1 Form project team	
2.2 Select & confirm peer reviewers	*2.2 Select & confirm peer reviewers*	
2.3 Consider existing resources; conduct additional research	2.3 Consider existing resources; conduct additional research	2.4 Develop product
2.4 Develop product	2.4 Develop product	
	2.5 Internal (team) review; update	
2.5 Internal (team) review; update	*2.6 Peer review; update & communicate changes*	2.7 Line manager quality review; update
2.6 Peer review; update & communicate changes	2.7 Independent / DDG quality review; update	
2.7 Independent / DDG quality review; update;		
2.8 Approve for exposure		
2.9 Proof-reading, edit, formatting		
2.10 Translate	*3.1 (Invite relevant stakeholders to comment) (Optional)*	
3. EXPOSURE & CONSULTATION		
3.1 Publish with feedback form & inform stakeholders		
3.2 Close publication after minimum 90 days		
3.3 Translate & collate feedback		
4. FINALISATION, QUALITY STATEMENT & DISSEMINATION/PUBLICATION		
4.1 Update based on comments	*4.1 Update based on comments (If applicable)*	
4.2 Independent / DDG review; update	*4.2 Independent / DDG review; update (If applicable)*	
4.3 DG/DDG review & approval (re-expose if needed)	4.3 DG/DDG review & approval	4.3 Line manager approval
4.4 Independent review of the quality management process	*4.4 Independent review of the quality management process*	
4.5 Add quality statement	4.5 Add quality statement	*4.5 Add quality statement*
4.6 Proof-reading, edit, design	4.6 Proof-reading, edit, design	*4.6 Proof-reading, edit, design*
4.7 Translate	4.7 Translate	*4.7 Translate*
4.8 Publish & disseminate	4.8 Publish and/or disseminate	4.8 Publish and/or disseminate
4.9 Prepare & share comments matrix	*4.9 Prepare & share comments matrix (If applicable)*	
5. MAINTENANCE (Where Appropriate)		
5.1 Track maintenance schedule, consider withdrawal	5.1 Track maintenance schedule, consider withdrawal	
5.2 Light touch revision (no exposure or QA, DDG approval)	5.2 Light touch revision (no exposure or QA, DDG approval)	
5.3 Major overhaul – return to step 1.2	5.3 Major overhaul – return to step 1.2	

5. MAINTENANCE (Where Appropriate)		
1. NEEDS IDENTIFICATION & PLANNING (in ToRs)	**2. DOCUMENT DEVELOPMENT**	**4. FINALISATION, QA & PUBLICATION**
• Consider links to delivery of initiative • Identify target number of pilots • Set number of rounds of piloting • Identify feedback mechanism • Decide where pilot fits into product development process	• Raise awareness of product, secure commitment for pilots • Train users on draft product • Facilitate & support pilots • Gather feedback from pilots • Update product & communicate changes	• Include piloting in summary of QA measures & results

Some of the factors that might be considered in assessing quality risks include:

- Is the product intended to support SAIs in ISSAI implementation?
- Is there a risk of duplication with existing and planned future products developed within or outside INTOSAI?
- Does the product have global application?
- How extensively is it expected to be used by SAIs and other stakeholders?
- For how long is the product expected to be relevant and used?
- Does IDI have a strong track record of publishing high quality products in this area?
- Is there a strong pool of existing materials on which the IDI product can build?
- Is there an existing gender analysis for a related initiative, on which the product can build?
- Is IDI able to mobilise appropriate expertise in this area?
- What would be the extent of the effect of using low qu*ality pro*ducts for SAIs?
- What would be the extent of the effect of issuing low quality products to the IDI's reputation?
- Are there tight externally imposed timelines which may pose a risk to quality?
- Are external stakeholders (including SAIs) that are most impacted by the product willing and able to support IDI in its development?
- Is the product considered a living product, likely to be subject to regular (but minor) updates?6

Design an Appropriate Quality Management Process

POLICY STATEMENT: The selection and design of the quality management process must be appropriately approved

Depending on reporting lines, approval may be given by the DG, DDG or line manager. In addition, DG and DDGs may delegate approval authority to other staff in their departments based on their areas of responsibility. Such delegations should be recorded. In cases of urgent need where staff with appropriate approval authority are not available, staff may request review, advice and approval from other available staff in IDI.

POLICY STATEMENT: As directed by the IDI Board, all IDI products developed to support ISSAI implementation must follow the quality management requirements defined for due process

The project manager should design an appropriate quality management process in response to the defined quality objectives and assessment of quality risks. This should be based on one of three broad quality management processes: INTOSAI due process, IDI rigorous quality management process or IDI streamlined quality management process. The quality management process should usually be approved prior to starting product development.

POLICY STATEMENT: All products developed under INTOSAI due process or IDI robust quality management process must have a Terms of Reference that meets IDI's minimum requirements for the relevant quality management process. Such ToRs must:

- **Define the purpose and need for the product**
- **Define responsibilities for product development, supervision, review and approval**
- **Identify the expected users of the product and how it will help them**
- **Identify the competencies required by the product development team**
- **Identify how gender and inclusiveness will be considered during product development**
- **Define the process for quality control review and issuing of a quality assurance statement**
- **Identify the languages in which the finalised product will be made available and include appropriate plans to ensure high quality translation where needed**

6 Given the need for regular updates, it is recommended that living products follow the internal review process, and that the process for regular updates and quality management is disclosed within the product.

Products developed under the IDI streamlined process for quality management may be planned through a streamlined ToR. Or the development plan may be recorded in a note developed by the project manager and appropriately approved. The text box shows the minimum requirements under the streamlined process.

IDI Streamlined Quality Management Process: Minimum Requirements

1. **Needs Identification and Planning**: Define product need, purpose, quality objectives, quality risks and quality management process; responsibility for approval.
2. **Product Development**: Develop product, line manager quality review, revision.
3. **Finalisation**: Approval, add quality statement, disseminate and/or publish.

Examples of needs identification and planning notes under the streamlined process, for some specific types of IDI product, are included at Annex X.

The ToRs should specify the quality management process selected and identify the main quality control measures to be applied. The following table indicates minimum requirements and suggested considerations for each of the three quality management approaches.

Piloting of the product is optional for all three processes. However, it may be a particularly effective way of meeting certain quality objectives and is considered the 'gold standard' by IDI for products intended to be applied in detail by SAIs and other stakeholders.

Content	DUE PROCESS	IDI Robust Quality Management System	IDI Streamlined Quality Management System
a) **Product need and purpose** including link to IDI strategic priorities	Required	Required	Required
b) **Responsibilities** for product development, supervision, review and approval – including whether the ToRs and final product are to be approved at DG, DDG or line-manager level, or under delegated authority	Required	Required	Required
c) **Link to IFPP** documents, if any	Suggested	Suggested	Suggested
d) **Need to develop or use background documents** including primary research and/or use of existing materials	Required	Required	Suggested
e) **Users and beneficiaries** including expectations of how the product will help them	Required	Required	Suggested
f) **Stakeholders** to be informed and invited to participate in product development, exposure and consultations	Required	Suggested	Suggested
g) **Risk-based quality management:** identifying quality objectives, assessing risks to quality, and designing an appropriate quality management process including defining key quality controls	Required	Required	Required
h) **Partnerships and branding** including partners involved, rationale,roles, and how the product will be (co)branded	Suggested	Suggested	Suggested
i) **Competencies** required by the product development team	Required	Required	Suggested
j) **Peer review** arrangements including required competencies	Required	Suggested	N/A

Content	DUE PROCESS	IDI Robust Quality Management System	IDI Streamlined Quality Management System
k) **Gender and inclusiveness:** confirmation that the necessary gender and inclusiveness considerations have been duly considered	Required	Required	Required
l) **Piloting:** including whether or not the product will be piloted, links to delivery of the initiative, number of pilot countries and rounds, capturing feedback and where it fits into the development process	Optional	Optional	Optional
m) **Quality review** process, or whether the product will be subject to an independent review of the quality management process	Required	Required	Suggested
n) **Quality statement:** identification of the type of quality statement that will be included in the product, and whether this will be prepared by those responsible for product development, or by those carrying out an independent review of the quality management process	Required	Required	Suggested
o) **Languages** in which the product will be developed, exposed (if applicable) and published, including process for ensuring quality of translations	Required	Required	Suggested
p) **Communications:** plan for comms work on product design,launch and dissemination	Required	Suggested	Suggested
p) **Process and timetable** for product development, review, exposure, consultation, quality review and statement, approval, translation and publication	Required	Suggested	Suggested
r) **Budget** confirmation that any significant product development costs have been budgeted or have long term funding sources, especially for piloting and product development meetings	Suggested	Suggested	Suggested
s) **Maintenance** schedule of the product and expiry clause, if applicable, and responsibilities	Optional	Optional	Optional
t) **Publication** and dissemination plans for the product	Suggested	Suggested	Suggested

Quality Review

POLICY STATEMENT: All IDI products must be subject to a quality review

A quality review is undertaken to ensure that a suitable quality management process was designed and implemented as intended. It should cover the planning, through ToRs or otherwise, development of and exposure/consultation on the product. Depending on the quality objectives and quality risks, a quality review maybe undertaken as follows:

- By the relevant DG/DDG/line manager, as part of review of the draft and final product
- As an independent review of the quality management process.

The quality review should be performed to enable the reviewer to prepare an appropriate quality statement. Where used, independent quality reviews should be conducted by someone that was not involved in product development. In most cases this may be done by IDI'S Strategic Support Unit (SSU). Where SSU staff have been heavily involved in product development, an alternative QA reviewer maybe appointed by the DG.

Templates for Quality Review are available in Appendix 1.

Any significant deviations to the intended quality management process identified through the quality review should be discussed with the project manager and responsible DG/DDG/line manager. These should be addressed before preparing the Quality Statement.

Quality Statement

POLICY STATEMENT: before publication or dissemination, all products must include a Quality Statement which makes clear the quality management process applied, unless it would not be in keeping with the nature of the product. Where the quality management is equivalent to that required under the Due Process for INTOSAI Framework of Professional Pronouncements (IFPP), this should be stated.

POLICY STATEMENT: Significant exceptions to the implementation of this policy must be disclosed in the Quality Statement. IDI will not publish or disseminate a product where the DG/DDG considers the nature of non-compliance with this policy to fundamentally undermine the quality of the product.

Where significant deviations cannot be addressed, they must be disclosed as an exception in the Quality Statement. IDI will not publish any product that is considered to have material instances of non-compliance with this Policy, and which fundamentally undermines the quality of the product.

The Quality Statement should be prepared by the person conducting the quality review. Suggested templates for Quality Statements are included as Appendix 2.

Where an Independent Review of the Quality Management process is used, the Quality Statement should be signed by the DG, upon recommendation by the quality reviewer. The DG should consider the findings from the Quality Review and satisfy themselves that any significant findings have been addressed or disclosed in the Quality Statement.

Global Public Goods (GPGs)

POLICY STATEMENT: For all GPGs, IDI must:

- **Follow INTOSAI due process or the IDI Robust Quality Management Process**
- **Arrange an Independent Review of Implementation of the Quality Management Process**
- **Include a maintenance schedule and expiry clause**
- **Make the product available in English, French, Spanish and Arabic**

GPGs are products designed for global use by large numbers of stakeholders, usually SAIs, to support their capacity development efforts. A low quality GPG could have a significant impact on IDI stakeholders. Products developed as GPGs are considered to have a moderate to high quality risk and must therefore meet the above minimum standards. GPGs are defined in Annex 1.

Maintenance Schedules and Expiry Clauses

POLICY STATEMENT: all IDI products with a maintenance schedule and expiry clause must be reviewed before the expiry date and be subject to a light touch revision, major overhaul, or be withdrawn.

Set and track maintenance schedule: The ToRs for each product should identify whether a maintenance schedule and expiry clause needs to be included in the product. A maintenance schedule sets the latest period when the product needs to undergo review, or when there are circumstances that require revision, whichever comes first. An expiry clause states the date upon which the guidance in the product will cease to be valid, or a condition when the guidance will be superseded by another product. Project managers should note that documents within the IFPP must have a maintenance schedule and expiry clause to ensure the IFPP remains up to date.

Where an expiry clause is included, the QA statement for that product should specify the maintenance schedule. When a product is due for maintenance, or if a need for maintenance emerges before this due date, the project manager will draw up a proposal for maintenance and define the process to be followed. Any such maintenance may be done as a light touch revision or a major overhaul.

POLICY STATEMENT: a light touch revision must be appropriately approved, and the date of the revision disclosed within the updated product.

Light touch revisions as required: some products may require minor amendments on a regular basis, to remove errors, improve quality, and ensure they remain up to date (e.g. as ISSAIs and other source documents evolve). The project manager may draft a proposal for a light touch revision to a product for approval by the relevant DG/DDG/line manager/other delegated approver. This note should justify the proposed use of the light touch revision. As guidance, a light touch revision may be used to reflect changes to underlying standards which don't materially impact on the product, correct errors, provide clarity in response to frequently asked questions, and expand on explanations already provided. A light touch revision should not be used to fundamentally change a suggested approach or to add significant new material. If approved, light touch revisions may be carried out without a further Quality Review and Quality Statement. The date of the light touch revision should be disclosed within the updated product.

POLICY STATEMENT: withdrawal of IDI products from publication must be appropriately approved.

Withdrawal of products: IDI may find that a product has become outdated, superseded or no longer fit for purpose. In such case, IDI can propose that a product be withdrawn. While making such a proposal the project manager should provide reasons for the withdrawal of the product; the withdrawal should be appropriately approved. Where appropriate, the IDI Board and external stakeholders may be informed through the IDI Operational Plan and/or Performance and Accountability Report.

POLICY STATEMENT: major overhauls of IDI products must follow this policy, including a new Quality Review and Quality Statement. Appropriate deviations to this policy for a product overhaul must be included in the Terms of Reference and appropriately approved.

Major overhaul of products: products with an expiry clause, and any other products in need of a major overhaul, may be subject to a thorough maintenance review. The maintenance process to be followed will be similar to the development process, and should therefore largely follow this policy and guidance, including a new Quality Review and Quality Statement with a new date, to assure users that the product remains up to date. Any planned deviations from this policy and guidance during the maintenance process should be defined and justified in the ToRs for the maintenance. For example, the current version 1 may be taken as the starting point for the work of the project team.

Agile Delivery and Living Products

POLICY STATEMENT: living products must be marked as such, and include an appropriate quality statement and date of last update.

The needs of SAIs and other stakeholders may sometimes be best met in an agile manner, using living products. One example would be IDI's TAI Audit Practical Guide, developed to help SAIs undertake agile compliance audits of the transparency, accountability and inclusiveness of Covid-19 spending. Such products need to be developed and published in a timely manner to meet an urgent need in the SAI community, with the intention to update and improve the products, based on implementation experience. IDI's streamlined quality management process should be used to develop the first version of a living document. Future versions may be developed through light touch updates. A streamlined Quality Statement should be included which indicates the name(s) of the authors, the name and position of the person approving the version, and the version date. A version control table is recommended to enable users to distinguish between different versions of the product.

6. PERIODIC REVIEW OF THE IMPLEMENTATION OF QUALITY MANAGEMENT ACROSS IDI

POLICY STATEMENT: the DG shall arrange an annual review of implementation of Quality Management across IDI, and act on its findings.

While GPGs and some other IDI products will be subject to an independent review of the quality management process, many other IDI products will be subject to quality review within the respective teams and departments. To ensure quality management processes are being designed and implemented effectively across IDI, the DG will arrange on annual review. This will usually be delegated to SSU. The annual review should be planned on a risk basis, with coverage across different IDI departments and product types. It should include high risk and unusual products, including co-branded products. Findings from the review should be reported to the DG and shared across IDI, and a summary shared with the IDI Board.

Effective implementation of this policy is also part of the IDI Internal Control (IC) system. Findings from this review may be shared with IDI's external auditors, to inform their annual review of IC.

7. EFFECTIVE DATE, MONITORING AND REVIEW OF THE POLICY AND GUIDANCE

This policy and guidance will be piloted for all IDI products starting development after 1st April 2024. 1st April is selected to provide time for IDI to develop accompanying implementation guidance for different categories of products. Experience from the pilot will be assessed in 2025 and the policy updated as necessary.

IDI products already under development as at this date may continue to use the existing IDI Protocol for Quality Assurance of IDI Global Public Goods.

This policy does not apply retrospectively to published IDI products. It may be applied where feasible to products that are under preparation on this date, except where those products are close to finalisation. It forms part of the suite of IDI policies which makes up the IDI internal control framework. As such, its application may be subject to review as part of the annual IDI internal control review.

ANNEX 1.
EXAMPLE NEEDS IDENTIFICATION AND PLANNING NOTES (IDI STREAMLINED QUALITY MANAGEMENT SYSTEM)

1. Writing a success story on SAI Audit of the Use of Covid-19 Funds

Product Need:

ensure visibility of the results of IDI's support to SAIs in response to Covid.

Purpose:

demonstrate the potential role and impact of SAIs, specifically during public health emergencies, and raise public trust in SAIs.

Quality Objectives:

the success story is based in facts which are corroborated by the SAI and other relevant stakeholders; the claimed SAI impact is credible; the story is memorable to its readers; residual challenges faced by the SAI are acknowledged (to avoid giving the impression the SAI no longer needs support).

Quality Risks:

insufficient understanding of the context, SAI audit work and results; inability to identify meaningful impact and tell a powerful story that will resonate with readers; inability to ensure the story reaches both IDI stakeholders and the SAI's stakeholders.

Quality Management Process:

development of the product by a team led by SSU, with GFU and relevant IDI managers; active engagement of the SAI in developing and disseminating the story, and continual engagement of the IDI communications manager; joint review and approval by SSU and IDI communications manager.

2. Developing a Presentation on IDI for an External (Donor) Audience at Short Notice

Product Need:

maintain and develop effective relationships with existing and new IDI stakeholders.

Purpose:

maintain and enhance IDI reputation for the provision of relevant, high quality and effective support to SAIs, and maintain/secure new funding.

Quality Objectives:

the presentation accurately reflects what IDI does, its future plans and/or the impact of its work; it speaks to the interest and priorities of the audience; it recognises and appreciates support received from the audience; it recognises the ongoing challenges and needs of SAIs.

Quality Risks:

insufficient understanding of the audience and of IDI's past, current and future work; inability to demonstrate the impact of IDI and SAIs.

Quality Management Process:

development and delivery by an IDI manager with sufficient understanding of IDI plans, drawing on prior presentations already approved for use; tailoring of messages to reflect the audience; inclusion of examples of IDI/SAI impact from previous presentations or success stories; approval by relevant DDG, other delegated approver or SSU (depending on availability).

3. Learning Materials for a Mastery workshop on SAI Independence Being Developed and Delivered for IDI by External Partners as In-Kind Support

Product Need:

Ensure SAI experiences are presented to other stakeholders as part of an IDI initiative.

Purpose:

Foster learning within and outside the SAI community on planning for and addressing challenges to SAI independence in challenging contexts.

Quality Objectives:

Ensure the materials presented are relevant to the audience and the topic; that key messages are communicated effectively and professionally; and that the reputation of the SAI and IDI are not diminished.

Quality Risks:

the presentation may not address the topic in question or add sufficient value to the audience; a poor presentation may undermine stakeholder perceptions of the SAI, and potentially IDI as organiser of the event.

Quality Management Process:

IDI's main control lies at the point of selection of the individual. Ensure we select a prominent individual that we know can present effectively, and has a positive contribution to make on the topic. Seek suggestions and inputs from others within and outside IDI, especially where we are not familiar with their presentation skills. Where possible discuss the purpose and approach with the individual and review their presentation in advance – but recognise that once we have agreed to their involvement, we will have little control, and must ensure our actions do not damage the relationship with the SAI providing in-kind support (on which we rely heavily). Consider whether we 'brand' the individual as presenting on behalf of IDI, or sharing their experiences as a member of their SAI.

4. Preparing a Social Media Post Communicating Results from a Recent IDI Event on Auditor Professionalisation

Product Need:

ensuring visibility of IDI activities amongst participating organisations and other IDI stakeholders, following a large IDI communications campaign.

Purpose:

Maintain and build awareness of IDI's role and efforts in supporting Auditor Professionalisation, and build support and resources for future work in this areas.

Quality Objectives:

Ensure key event results are identified and communicated effectively; ensure the post reaches target audiences; and that those interested know how to engage with IDI on the topic.

Quality Risks:

Results and way forward are unclear; the post fails to reach certain key audiences – especially those not involved in the event; posy is not timely thus losing the momentum built through the communications campaign.

Quality Management Process:

post developed and approved together by the event organisers and IDI communication(s) staff and issued within 24 hours of the end of the event; follow-up communications activities planned.

ANNEX 2.
GLOSSARY OF TERMS[7]

Global Public Goods: GPGs are defined as products which meet all the following criteria:

a) The purpose is to increase the knowledge and/or skills of users to enhance the performance and capacity of SAIs (directly, or indirectly)

b) It addresses a SAI capacity development need which is expected to persist over the long-term

c) It addresses an issue broadly applicable to SAIs from different regions, institutional models and levels of development

d) It is designed so that users do not necessarily need support at the time of using the product

e) Use of the product by one party does not preclude use by another party.

IDI Products: Refers to all products developed by IDI for publication or dissemination to external stakeholders, whether in written, visual or audio format. It includes GPGs, training material, courseware, exam questions, eLearning material, playbooks, tests, compendiums of current audit practices or summaries of audit findings developed by IDI for meeting the requirements of stakeholders for capacity development of SAIs and occasional papers for other stakeholders on specific issues or subjects. It also includes published IDI policies, plans, reports and communication materials.

Independent Review of the Quality Management Process: is a review undertaken, by someone not involved in developing the product, to ensure that a suitable quality management process was designed and implemented as intended.

Project: The series of tasks and activities leading to the development of the IDI product.

Project Manager: The IDI staff having the overall responsibility for development of the IDI product.

Project Team: All IDI staff and resource persons constitute the project team.

Quality: 'Quality' of a product refers to the characteristics or contents of the product that fulfil its requirements. As an organisation that focusses on quality, IDI's initiatives and products are driven by a professional culture that results in behaviour, attitudes, activities and processes that deliver value by fulfilling the needs and expectations of stakeholders. The quality of the products is recognised both in terms of their intended function and performance as well as the perceived value.

Quality Controls: The individual activities designed to meet the quality objectives set for a product, during the development process.

Quality Management Process: the product development process including all planned quality controls.

Quality Management System: Refers to the overall system that IDI employs to ensure the quality of its products. It includes establishing quality management principles, policies and guidance at the organisational level and product development level. It also includes the application of quality management processes in the development of IDI products, and the periodic review of the application of quality management across IDI.

Quality Objectives: Refer to the objectives set in terms of an intended outcome, purpose/aim/goal/ target or operational criterion for meeting the expected requirements of the product.

Quality Statement: A statement designed to provide confidence to an external user of a product that appropriate quality management processes were planned and implemented in developing the product, and findings addressed.

Risk Based Approach to Quality Management: An approach in which factors that might result in a low-quality product are identified, as are the likelihood and impact of producing a low-quality product, to inform the design of the quality management process.

7 Terms given here have been adapted from the concepts in relevant reference sources.

ANNEX 3.
QUALITY MANAGEMENT FOR COBRANDED PRODUCTS

POLICY STATEMENT: quality management arrangements for co-branded products must be agreed between IDI and the co-branding entity, and meet the requirements of this policy.

As with an IDI product, a co-branded product may be developed following due process, or IDI's robust or streamlined quality management process. The planned quality management process, and arrangements for quality review and quality statement, should be agreed between IDI and the co-branding entity, and where possible recorded in the ToRs[8]. The detailed arrangements for co-branding may be agreed in parallel to the development process.

Co-branding arrangements fall into two categories, to which the following processes for quality review and preparing quality statement must be applied.

a) Co-branding where IDI leads the product development process

This policy must be followed as appropriate, including identifying quality objectives and risks, and determining an appropriate quality management process, including quality review and quality statement. The project manager should discuss co-branding requirements, and any additional quality control and review processes, with the organisation with which the product will be cobranded. These should be recorded in the TOR and applied.

b) Co-branding where another body leads the product development process

All INTOSAI bodies[9], including IDI, developing and publishing Global Public Goods are required to follow the provisions of the INTOSAI Goal Chairs and IDI's joint paper on 'Quality assuring INTOSAI public goods that are developed and published outside due process'. Other bodies are likely to have their own quality management systems which they must follow. For any co-branded product, IDI must ensure the minimum requirements in this policy are followed. The manager should discuss co-branding requirements and the planned quality management processes with the body leading the product development process. These should be recorded in the TOR and applied.

Quality Review and Quality Statement

POLICY STATEMENT: all co-branded products must be subject to a Quality Review performed to the satisfaction of the DG/DDG, and must include a Quality Statement signed by the DG/DDG.

The following requirements apply to the quality review process of all co-branded products, regardless of whether these are led by IDI or another body.

- The selected quality management process should be specified in the TORs.
- The product should follow all steps in this policy based on the selected quality management process.
- A quality statement should be included as part of the product, outlining the quality management processes applied, the quality review process followed, and disclose any significant quality review findings that have not been addressed. This must be signed by the DG/DDG.
- An official signatory of the body co-branding the product must also sign a quality statement. This can be the same quality statement, or a separate statement as designed by that body, reflecting the quality review process that body has put in place.

8 In practice it may not always be possible to agree all details at the ToR stage. In such cases, some details may be finalised during product development.

9 INTOSAI Regional bodies are also encouraged to adopt this practice

- Where relevant, the quality statement signed by the IDI DG/DDG must make clear whether the quality management process applied is equivalent to that required under the Due Process for INTOSAI Framework of Professional Pronouncements (IFPP).
- Arrangements for conducting the quality review should be defined in the TORs. These must be sufficient to provide the DG/DDG with adequate assurance that the quality review has been carried out satisfactorily.

For co-branded products led by another body, the quality review may be carried out as follows:

- IDI undertaking its own quality review
- IDI and the lead body undertaking a joint quality review
- The lead body undertaking a quality review and sharing its working papers with IDI, then IDI confirming its agreement with the results and conclusions of the review
- Another recorded mechanism, which has been appropriately approved.

DI Quality Management System – Policy and Guidance

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