



BILATERAL
SUPPORT

APPENDIX
IDI OPERATIONAL PLAN
2021



A. Objective

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

B. Strategy

Bilateral support can be defined as support to strengthening the performance, independence and professionalism of a SAI, taking into account the needs and opportunities of the SAI. It takes a holistic approach to capacity development where support may be provided for strengthening of both the professional, organizational and/or institutional capacity of the SAI over many years.

While evaluations of the IDI confirm that most developing SAIs benefit from the regional and global IDI initiatives, it is recognized that some SAIs require more extensive bilateral support to sustainably develop their capacity and performance. An evaluation of IDI's Bilateral Support 2017-2020 confirmed the value and efficiency of the bilateral support approach for the SAIs in the GCP Tier 2 initiative and SAI South Sudan.

Bilateral support covers a portfolio of customised agreements with selected country SAIs, where IDI and other providers of support in partnership commit to support selected strategic priorities over years. For IDI 2021 will be a year for both the continuation and evolution of ongoing bilateral projects targeting the most challenged SAIs. The support to SAI Somalia together with AFROSAI-E will enter a new phase to meet needs set in their revised strategic plan, especially support for legal reform, professional development and digitalization of the audit process. For SAI South Sudan and SAI Madagascar, 2021 will be a year of scaling up support in line with new agreements. The plan is to gradually increase support in key areas prioritized by the SAIs, including key audits, enhanced use of digital tools, legal reform and strategic management. A new project is also planned in SAI Gambia in partnership with AFROSAI-E, NAO UK and SAI Latvia, to enable customized support to their strategic plan developed through the PAP-APP programme support.

In addition, small-scale country projects will be continued in SAIs in the Accelerated Peer-support Partnership Programme (PAP-APP) programme to prepare for scaled-up support as envisaged by the GCP Tier 2 initiative. This includes completion of strategic planning and external support mobilization for SAI Zimbabwe and Sierra Leone in partnership with AFROSAI-E. It also includes transition projects for SAI DRC, Guinea and Togo in partnership with CREFIAF.

The PAP-APP will in 2021 be developed further as the overarching programme for all bilateral support projects. This includes general work to mobilize and assist providers of support to challenged SAIs and in partnership with them share experiences and stories globally. It also includes harmonising and improving the quality of support across projects in selected areas. The focus of the PAP-APP programme is on how SAIs in challenging contexts can perform better in strategic change management, coordination of support, gender and inclusion and COVID-19 related audits.

C. Delivery

Partnerships

Bilateral support projects are delivered in partnership with other INTOSAI providers where IDI typically takes the lead role and financial responsibility, enabling other peers to deliver support. IDI's role is to be a provider of last resort among INTOSAI providers. The PAP-APP programme is a partnership with AFROSAI-E and CREFIAF planned up to 2024. The partnership set-up may be revised in light of a potential new round of the Global Call for Proposals Tier 2. In each country project, there are partnerships with a regional organization or a SAI taking part in the support project. In 2021 the Bilateral Support intends to further develop partnerships, such as with other organizations involved in PFM in selected countries. In South Sudan IDI takes part in the PFM working group and cooperates with the United Nations Mission in South Sudan (UNMISS) in the support to the legal reform. In Somalia the project collaborates with providers of support to the Federal Member States OAGs, to ensure harmonized advice at federal and state level for both legal reform and use of audit methodology. In the planned new Gambia project, we intend to partner with the International Budget Partnership (IBP), the Open Contracting Partnership (OCP), and Transparency International (TI).

Bilateral Support is represented in the CBC working group on Peer to Peer cooperation and the working group on Auditing in Complex and Challenging Context. The work here provides good synergies with the country projects and the PAP-APP programme, such as for training of peer providers and for developing and sharing good ways of supporting the most challenged SAIs.

Bilateral Support relies on dedicated donor funding for both the overarching PAP-APP programme and country projects. Donor support is ongoing with the European Union, MFA France, MFA Norway, UK Foreign, Commonwealth and Development Office (FCDO), Irish Aid, USAID and SAI Qatar. In 2021 additional donors engaging for several years will be sought and mobilised for the PAP-APP programme and any new country projects considered.

Delivery Mechanisms

A range of delivery mechanisms are used. This includes online meetings and trainings, physical meetings when possible and integration of activities and webinars by other providers and IDI work streams. The working methods are often a combination of advice, coaching and training, depending on the area and SAI team involved. In the COVID-19 situation, online support has been scaled-up and priority is given to enable SAIs operate using ICT-tools and have reliable internet.

D. Outline Plan 2021

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2021 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
COMPONENT 1: Bilateral Support General Management			
Bilateral support general management	<ul style="list-style-type: none"> External evaluation completed and follow-up actions defined SAI Madagascar project assessment and planning done SAI Gambia project assessment and planning done 	<ul style="list-style-type: none"> Revise Bilateral Support policy and implement other key measures for developing the bilateral support unit, working methods and procedures Assess new requests for support 	Assess new requests for support
COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia			

OAGS Peer-support project 2018-2020 (closing)	<ul style="list-style-type: none"> • Improved financial and compliance audit reports submitted to Parliament • ICT-audit basic training completed, and pilot audit initiated • Quality assurance completed • Revised strategic plan for 2021-22 developed • Plan for professional development developed • Audit act approval in Parliament (signing by President remains) • Project evaluation completed 	<ul style="list-style-type: none"> • Final report and closing of project. 	<ul style="list-style-type: none"> • No activities – project closed in 2021.
OAGFS Peer-support project Phase 2 2021-2023 (<i>project in planning phase – cooperation agreement and funding to be confirmed</i>)	<ul style="list-style-type: none"> • Planning done and funding application sent 	<ul style="list-style-type: none"> • Support to prioritized areas for peer support, including annual audit planning and execution, ICT-audit, strategic change management, professional development, HR-management, stakeholder engagement, electronic audit tool and legal framework implementation. • Coordination with support providers to the Federal Member States OAGs and other partners of SAI Somalia 	<ul style="list-style-type: none"> • Support to prioritized areas for peer support, including annual audit planning and execution, ICT-audit, strategic change management, professional development, HR-management, stakeholder engagement, electronic audit tool and legal framework implementation • Coordination with support providers to the Federal Member States OAGs and other partners of SAI Somalia
COMPONENT 3: Support to the National Audit Chamber of South Sudan			
NAC Strategic Change Project 2020-24	<ul style="list-style-type: none"> • Project plans and funding peer partner agreements set • Compliance audit training and support to backlog audits execution • Advice for revision of audit act • Advice for new ICT tools and systems • Updated webpage 	<ul style="list-style-type: none"> • Support achievement of key audit related outputs, such as backlog audits and annual report • Advice for revision of audit act and independence efforts • Strengthen audit processes and systems, finalize compliance audit manual and basic training of audit staff • Strengthen strategic management and internal governance, 	<p>Support to prioritized areas of peer support for the year in the following areas:</p> <ul style="list-style-type: none"> • Achievement of key outputs, such as backlog audits and annual report • Revision of audit act and independence efforts • Strengthen audit processes and systems • Strengthen strategic management and internal governance

		<ul style="list-style-type: none"> including ICT-tools and internal reporting Support HR, training and professional development, including training plan Support stakeholder engagement, especially seminar with PAC 	<ul style="list-style-type: none"> Support HR, training and professional development Support stakeholder engagement
COMPONENT 4: Accelerated Peer-Support Partnership - PAP-APP (Phase 1):			
Programme level	N/A	<ul style="list-style-type: none"> Final report and closing of programme 	None as support is continued in phase 2 programme
Country project level support	<ul style="list-style-type: none"> Phase 1 support 2018-2020 for strategic management, external support planning and gender, diversity and inclusion completed for SAI Gambia, Madagascar, Niger, Eritrea, DRC, Togo and Guinea Phase 1 extended support for SAI Sierra Leone and Zimbabwe ongoing for strategic planning and external support mobilization 	<ul style="list-style-type: none"> Final phase 1 project report by SAI DRC, Togo and Guinea Completion of support to SAI Sierra Leone, including new strategic plan and external support planning and mobilization Completion of agreed support to SAI Zimbabwe, including launch of new strategic plan, 2021 operational plan, plan and mobilize long-term support and training of SAI staff on external support coordination 	No activity as PAP-APP phase 1 support to GCP Tier 2 round 1 SAIs closed
COMPONENT 5: Accelerated Peer-Support Partnership - PAP-APP (Phase 2)			
Programme level	<ul style="list-style-type: none"> Programme strategies revised and approved, including support to COVID-19 related audits Communication plan developed and shared Support to CREFIAF to develop phase 2 project proposal initiated Development and sharing of good stories by SAI Madagascar and Niger Competency framework for peer support projects version 1 	<ol style="list-style-type: none"> Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments: <ul style="list-style-type: none"> Develop a competency framework for peer-support, as a basis for selection and training of peers Plan and execute an annual experience sharing workshop among providers of support to the most challenged SAIs Contribute to planning of a new possible round of GCP Tier 2 Build strong competencies and share 	<p>Continue work within the three main programme strategies (specific priorities to be set depending on progress in 2021):</p> <ol style="list-style-type: none"> Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments: Build strong competencies and share best practices for support to the most challenged SAIs in the areas of strategic change management, support coordination, gender, diversity and inclusion

		<p>best practices for support to the most challenged SAIs in the areas of strategic change management, support coordination, gender, diversity and inclusion actions, and COVID-19 related audits</p> <ul style="list-style-type: none"> • SAI Strategic change management training approach for country projects • Finalize and share an indicator for SAI Gender and inclusion, to be used and tested by interested SAIs. <p>3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance, in collaboration with CBC</p>	<p>actions, and COVID-19 related audits</p> <p>3. Contribute to global sharing of good practices of support to highly challenged SAIs and good stories of how such SAIs strengthen their capacities and performance, in collaboration with CBC</p>
Country project level support	<ul style="list-style-type: none"> • SAI Niger and Eritrea phase 2 agreements with smaller IDI role developed • SAI Gambia transition project (presented below) 	<ul style="list-style-type: none"> • SAI Eritrea, Togo and Guinea transition projects to support core systems and practices for strategic management (annual operational planning, monitoring and reporting) and long-term external support mobilization and planning • SAI DRC transition project to support a COVID-19 related audit in addition to core systems and practices for strategic management and external support mobilization and coordination. Planning of a long term scaled up project • SAI Niger PAP-APP phase 2 small-scale support to strategic change management, coordination external 	<ul style="list-style-type: none"> • SAI DRC launch of long term scaled up support project led by IDI, if funding in place and IDI Board approval • SAI Niger PAP-APP phase 2 small-scale support to strategic change management, coordination external support and COVID-19 related audit

		support and COVID-19 audit	
COMPONENT 6: Support to the Court of Accounts of Madagascar			
Project to improve the management of public money through peer-based capacity development of SAI Madagascar 2020 – 2024 (name TBC)	<ul style="list-style-type: none"> • Planning, launching and establishing project governance • Kick-off seminar and webinar for peers • Audit support initiated, for compliance audit on COVID-19 and policy evaluation related to water and hygiene • SAI ICT basic-system-conception developed 	<p>Deliver support to prioritized areas within the seven project components, including:</p> <ul style="list-style-type: none"> • Support to prioritized audits and related capacities, especially COVID-19 compliance audit and policy evaluation. Start of performance audit and jurisdictional control support. • Enable SAI basic ICT tools and systems in place • Provide analysis, training and coaching of revision of legal framework, stakeholder engagements, strategic management and internal governance. • Coordination with other providers of support to the SAI and the regional Financial Tribunals 	<p>Deliver support to prioritized areas within the seven project components, including:</p> <ul style="list-style-type: none"> • Completing the initiated compliance and performance audits • Provide analysis, training and coaching for, legal reform, code of ethics, workflow and reporting of jurisdictional cases, HR-systems, gender mainstreaming, strategic management and performance reporting, and communication • Enhancing use of ICT tools and systems • Coordination with other providers of support to the SAI and the regional Financial Tribunals
COMPONENT 7: Support to the National Audit Office of The Gambia			
NAO Gambia Ecosystem Project 2021-2024 (name TBC)	<p>SAI Gambia transitional project¹ support to:</p> <ul style="list-style-type: none"> • Audit of the government’s COVID-19 response and plans for critical 2021 audits • Developed communications strategy and a summarized audit report • Quarterly M&E reporting and the 2021 Operational Plan • Engagement with donors • Gambia phase 2 planning phase initiated, and funding identified 	<p>Manage and coordinate a network of peers and partners to support the SAI to deliver its strategic plan across three focus areas:</p> <ul style="list-style-type: none"> • Foundations - strengthen areas such as strategic management and gender & diversity • Auditing - using and customizing audit manuals and working papers, and strengthen quality control and assurance capacity • Communications - deliver new communications products to make the 	<p>Continued support to the SAI to deliver its strategic plan and to respond to new opportunities and challenges the three focus areas:</p> <ul style="list-style-type: none"> • Foundations - strengthen areas such as strategic management and gender & diversity • Auditing - using and customizing audit manuals and working papers, and strengthen quality control and assurance capacity • Communications - deliver new

¹ This project was funded under the PAP-APP phase 2 programme in 2021.

	<ul style="list-style-type: none"> Project plans agreed 	audit work more accessible, and engage stakeholders more effectively in general	communications products to make the audit work more accessible, and engage stakeholders more effectively in general
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E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

For all the country projects, strategic change management is included as a key support element. This involves training in leadership as well as a dialogue and coaching role with top management on how to improve the performance, engage stakeholders and utilize partnerships. This is prioritized as leadership and strong strategic change management is regarded as a necessary condition for success in all other areas. For the overarching PAP-APP programme, strategic change management and leadership are a prioritized area for developing competencies and support to SAIs.

SAI Communications and Stakeholder Engagement

Communication and stakeholder engagement are included in most country projects, as this is seen as critical for the SAIs to raise their standing in-country and be able to take a prominent role. Typical support includes financial and technical support to stakeholder events and communication material. For example, in the PAP-APP country projects all the SAIs have been supported to consult key national stakeholders as a part of strategic planning. They have also been supported to regularly bring key donors together in joint meetings to mobilize financial support as well as enable donors to engage in policy dialogue promoting the SAI.

Inclusiveness and Gender

When advising bilateral partners in strategic and operational planning and management, advice for how the SAIs could lead by example in the areas of gender, inclusion and diversity is integrated. A gender analysis is integrated in the planning phase of all new bilateral projects, and support to the SAI's gender and inclusion actions are considered in each project. Version 1 of a general indicator to be used for SAIs' work in gender and inclusion is intended to be developed in 2021. It will be used in the first instance by bilateral projects and can then to be considered for other work streams.

F. Expected Results

The Bilateral Support has specific result frameworks agreed for the PAP-APP programme and country projects. The expected results below are aggregated indicators to capture the main results of bilateral support.

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
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	IDI Annual Performance & Accountability Reports	a) 10 b) 2 (2018)	Target	a) 11 b) 2	a) 11 b) 3	a) 11 b) 5
					Actual	a) 11 b) 2		

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		their strategy (minimum 3 years support)						
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) 4 b) 11	a) 4 b) 11
					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		

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Highly challenged SAIs disseminate audit findings	22	Cumulative number of SAIs (supported under IDI's 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	2	4
					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) 5 b) 4	a) 10 b) 4
					Actual	a) 3 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	2	2
					Actual	0		

Explanation for amendment, addition or removal of indicators (if any): Target for indicator 23 b) in 2021 is amended due to slow progress in this area in 2020 and what seems realistic in the projects being established. While SAIs develop operational plans, it is challenging for several SAIs to establish internal reporting and finalize the SAI Performance Report on time.

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the IDI strategic plan. No additional risks have been identified for Bilateral Support.