



BILATERAL
SUPPORT

APPENDIX
IDI OPERATIONAL PLAN
2022



A. Objective

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

B. Strategy

Bilateral support can be defined as support to strengthening the performance, independence and professionalism of an SAI, taking into account the unique needs, priorities and opportunities of the SAI. It takes a holistic approach to capacity development where support may be provided for strengthening of 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. Evaluations of IDI's Bilateral Support 2017-2020 confirmed the value and efficiency of the bilateral support approach for the SAIs in the Global Call for Proposals (GCP) Tier 2 initiative and SAI South Sudan and Somalia.

Bilateral support covers a portfolio of customised agreements with selected country SAIs, where IDI and other providers of support in partnership commit to supporting selected strategic priorities over years. For IDI, 2022 will be a year of consolidation of larger projects initiated in 2020 and 2021, including collaboration with SAI Madagascar and the Gambia. There will also be continuation and evolution of ongoing bilateral projects such as in South Sudan and Somalia. A new phase of the collaboration with SAI DRC will be entered, with support to strategic management, selected audits and stakeholder engagement. In general, online-based support will continue as it gives a great ability for frequent support and cost-efficiency. However, the plan is to gradually increase on-site support where this is essential for progress, trust and understanding. This includes work in areas as challenging audits, effective use of digital tools, legal reforms, and strategic management.

In addition, small-scale country projects will be continued in SAIs in the Accelerated Peer-support Partnership Programme (PAP-APP) programme to supplement scaled-up support by other providers. This includes support to strategic management, external support management, audits of gender, diversity and inclusion and audits of COVID-19 related funds.

The PAP-APP will in 2022 seek to step up enabling synergies between the various country projects and providers for SAIs in challenging situations, and in particular those in the GCP Tier 2 round 1 countries. It includes bringing providers of support together to identify good practices and offer training of resource persons. The programme will in that way contribute to improving the quality of support across projects. The programme will also continue to mobilize providers of support to challenged SAIs where this is not yet in place. A new round of GCP Tier 2 (the Global SAI Accountability Initiative – GSAI) is expected to be launched in 2022, and the PAP-APP programme will share its experiences from round 1 and contribute to the new round if requested and if the IDI Board decides so.

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 CREFIAC 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 an SAI taking part in the support project. In 2022 the Bilateral Support intends to further develop partnerships, with other organizations involved in PFM. In South Sudan, IDI takes part in the PFM working group and cooperates with the United Nations Mission in South Sudan (UNMISS) in support to legal reforms. In Somalia the project collaborates with providers of support to the Federal Member States OAGs, to ensure harmonized advice at the federal and state level for both legal reform and the use of audit methodology. In the Gambia project, there is a regular consultation with the International Budget Partnership (IBP), the Open Contracting Partnership (OCP), and Transparency International (TI).

The Bilateral Support Unit is represented in the Capacity Building Committee (CBC) working group on Peer-to-Peer cooperation and the working group on Auditing in Complex and Challenging Contexts. The work here provides synergies with country projects and the PAP-APP programme, such as for the 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, Ministry of Foreign Affairs (MFA) France, MFA Norway, UK Foreign, Commonwealth and Development Office (FCDO), Irish Aid, USAID, SAI Latvia and SAI Qatar.

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 to operate by using ICT-tools and having reliable internet.

D. Outline Plan 2022

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2022 plan builds on IDI's prior achievements, multi-year plans agreed with partners and donors and the SAIs' current priorities and absorption capacities.

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
COMPONENT 1: Bilateral Support General Management			
Bilateral support planning, monitoring, reporting and evaluation	External evaluation completed and follow-up actions defined New IDI-led projects established in partnership with SAI Madagascar, SAI Gambia and SAI DRC	Revise Bilateral Support policy and implement other key measures for developing the bilateral support unit, working methods and procedures Assess new requests for support, including Global Call for Proposals Tier 2 – round 2	Assess new requests for support
COMPONENT 2: Support to the Office of the Auditor General of Somalia – the OAGS Peer Support Project			
General	Cooperation agreement for 2021-22 set based on updated SAI Strategic plan Funding extended to the end of 2021, and new funding for 2022-2025 is in process with MFA Norway	Technical and financial support to prioritized areas for peer support within the SAI's own strategic priorities Delivered in close partnership with AFROSAI-E and resource persons from SAIs of Uganda, Turkey and Malawi	Support planned to the same areas as for 2022, but to be adjusted depending on new SAI strategic plan 2023-2027. New project results framework to be agreed upon with the partners and donor
Audit capacities and results	Financial Audit (FA) and Compliance Audit (CA) manuals developed in English and Somali Annual audit reports delivered with peer and consultants' advice Overall annual audit plan set Quality Assurance (QA) of 2019 and 2020 audits done by AFROSAI-E team	Training and guidance to annual overall audit planning and monitoring On-the job training for FA and CA audits, outsourced audit of IFMIS system, pilot forensic and quality control practices Provide trainings as follow-up of quality assurance recommendations	Support is expected in the same areas as for 2022, depending on progress and the SAI's annual priorities
Strategic management and internal governance	SAI operational plans set annually, quarterly reports developed, and annual performance report published Annual code of ethics seminar held Funding for AG Special Assistant position and overall follow-up in the office	Training and guidance to annual operational planning, monitoring and reporting Development of new strategic plan 2023-2027 Annual ethics seminar Funding for AG Special Assistant position and overall follow-up in the office	As above
Stakeholder engagements and collaboration with Federal Member States OAGs	Seminar for key stakeholders held physically in 2019 Federal Member States OAGs included in annual seminar with the federal SAI, and joint trainings in FA and overall audit standards done	Training and guidance on public relations and communications (including a video presenting the SAI's work) Annual stakeholder seminar and trainings and exchange visits	As above

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
		with Federal Member States OAGs	
HR and professional development	HR-policy set, and key staff sensitized to basic HR-routines A plan for professional development set, and funding partly secured from the World Bank (WB)	Continuous guidance and training for implementation of the HR-policy Support to ensure successful participation in professional development courses (including the Professional Education for SAI Auditors pilot (PESA-P))	As above
ICT-tools and management	Electronic audit tool “S-SEAT” tested and established on the SAI’s cloud server	Guidance and training for use of the electronic audit tool “S-SEAT” in pilot audits	As above
Independence and legal amendments	Proposed new audit bill developed in partnership with consultants and the SAI Audit bill approved in Parliament (awaiting signing of the President)	Awareness raising of new legal framework Guidance to revision of regulations if new act approved	As above
PFM and partner coordination	Stronger SAI capacity to coordinate, including bi-annual partner meetings Regular contact with support providers to the Federal Member States OAGs and other partners of SAI Somalia	Regular communication to ensure coordination with support providers to the Federal Member States OAGs and other technical and financial partners of SAI Somalia, as EU and WB	As above
COMPONENT 3: Support to the National Audit Chamber of South Sudan – “NAC Strategic Change Project 2020-25”			
General	Five-year cooperation agreement with the SAI, AFROSAI-E and SAI Kenya Funding agreed with MFA Norway for 2020-2023 20 resource persons mobilized and sensitized on context understanding and support methodology	Technical and financial support to prioritized areas for peer support based on the SAI’s strategic plan Delivered in close partnership with AFROSAI-E, SAI Kenya and peers from SAI Norway	Support planned to the same areas as for 2022, but to be adjusted depending on progress and updated SAI priorities
Audit results	Audit support provided for audit of IMF emergency funding and reports completed and published Audit of petroleum revenues commenced, as expected in peace agreement	Continued support to achievement of key audits, such as petroleum sector audits, ongoing CAs, backlog FAs and special audits of emergency funding (IMF loan). Peer guidance to audits of parastatals, and states and local governments to be initiated	As above

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Independence	Advice for board function in the draft audit act provided	Advice for revision of audit act and independence efforts	As above
Audit capacities in general	Revised audit plan 2020-21, and annual audit plan 2021-2022 developed	Guidance and training to overall audit processes (planning, monitoring and reporting) and roll out of electronic audit tool A-SEAT	As above
Strategic management, internal governance and ICT-tools	ICT equipment (Laptops) purchased, and SAI staff trained in MS 365	Guidance and training to operational planning, monitoring and reporting, ICT-management, use of Office 365 by all staff, internet connectivity and use of video conference in new building	As above
HR, training and professional development	Gender, Diversity and Inclusion analysis completed, and baseline indicator score set HR priority support areas agreed upon and HR policy Training plan development commenced	Guidance to an updated SAI training and professional development plan, setting of HR-policy, and successful conduction of PESA-P trainings	As above
Stakeholder engagement	New website developed and ready for launch	Support to active use of new website, public dissemination of audit reports, and seminar with Public Accounts Committee (PAC) and other key stakeholders	As above
PFM and partner coordination	Annual partner meeting held by the SAI in 2020 Coordination and alignment of support to PFM institutions in South Sudan through regular meetings and participation in PFM support groups.	Regular dialogue with other providers of support, ensuring context understanding, harmonization and alignment with overall PFM strengthening	As above
COMPONENT 4: Accelerated Peer-support Partnership programme - PAP-APP			
Programme level	Overall coordination of phase 1 support to nine SAIs completed, where the SAIs have mobilized long-term support based on their strategic plans Programme strategies updated as a response to the pandemic, including support to COVID-19 related audits Communication plan developed and shared	Contribute to increased and well managed peer-to-peer support to SAIs in challenging environments: <ul style="list-style-type: none"> • Test and revise competency framework for peer-support • Plan and execute an annual experience sharing workshop among providers of support, and training of resource persons • Contribute to planning of a new possible round of GCP Tier 2 	Continue work within the three main programme strategies (specific priorities to be set depending on progress in 2022)

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<p>Support to CREFIAF to mobilize funding for providing long-term peer support to selected SAIs</p> <p>Development and sharing of success stories by SAI Madagascar and Niger</p> <p>Competency framework for peer support projects version 1 developed</p> <p>SAI performance indicator for Gender, Diversity and Inclusion version 1 developed and piloted</p>	<p>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 actions, and COVID-19 related audits</p> <p>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>	
SAI Eritrea country project level support	Phase 1 support completed, including a five-year strategic plan and peer-based support led by AFROSAI-E agreed	Contribute to project coordination and strategic management training and advice, under the project leadership of AFROSAI-E	Continued support in project coordination and strategic management
SAI Guinea country project level support	<p>Phase 1 support completed, including a five-year strategic plan and support agreed with AfDB for digitalization</p> <p>Phase 2 PAP-APP Cooperation agreement 2021-2024 developed, where CREFIAF will be lead peer partner</p>	<p>Depending on the country political situation, provide technical support in collaboration with CREFIAF and peer-SAI resource persons to:</p> <ul style="list-style-type: none"> • Annual operational planning, monitoring and reporting • Coordination of various providers of support • An audit of a topic related to gender, diversity and inclusion 	Continued support in the same areas as in 2022, adjusted to progress and the SAI's annual priorities
SAI Niger country project level support	<p>Phase 1 support completed, including a five-year strategic plan and support agreed with EU (amongst others)</p> <p>Phase 2 PAP-APP Cooperation agreement developed</p>	<p>Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to:</p> <ul style="list-style-type: none"> • Annual operational planning, monitoring and reporting. • Coordination of professional development and training by providers of support. • Audit of a topic related to gender, diversity and inclusion 	Continued support in the same areas as in 2022, adjusted to progress and the SAI's annual priorities
SAI Sierra Leone country project level support	Phase 1 support completed, including a five-year strategic plan	Provide technical support in collaboration with AFROSAI-E to the SAI's monitoring and evaluation systems and practices	Continued support in the same areas as in 2022, adjusted to progress and the SAI's annual priorities

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	Phase 2 PAP-APP Cooperation agreement developed		
SAI Togo country project level support	Phase 1 support completed, including a five-year strategic plan and support ongoing (by WB amongst others) Phase 2 PAP-APP Cooperation agreement developed, where CREFIAF will be lead peer partner	Provide technical support in collaboration with CREFIAF and peer-SAI resource persons to: <ul style="list-style-type: none"> • Annual operational planning, monitoring and reporting. • Coordination of various providers of support. • Audit of a topic related to gender, diversity and inclusion 	Continued support in the same areas as in 2022, adjusted to progress and the SAI's annual priorities
SAI Zimbabwe country project level support	Phase 1 support completed, including a five-year strategic plan and support agreed with UNDP	Consider contributing to a PAP-APP phase 2 project led by AFROSAI-E, depending on the need for IDI versus other available peer partners	No plans yet developed
COMPONENT 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2024”			
General	Five-year cooperation agreement with SAI and funding agreed with USAID Resource persons agreements with SAI France, Morocco and Norway Planning and launch of the project, including engagement of long-term advisors Kick-off seminar and webinar for peers	Technical and financial support to prioritized areas for peer support in the SAI's own strategic priorities and based on project document Delivered in close partnership with resource persons of SAI France, Morocco and Norway Coordination with other providers of support to the SAI and the regional Financial Tribunals	Support planned to the same areas as for 2022, but to be adjusted depending on progress and updated SAI priorities
Audit capacities and results	On-the-job support to four COVID-19 related audits. Advice for a public policy evaluation related to water and hygiene initiated Advice for a follow-up audit of the Ministry of Education initiated	Advice for completion of CA and Performance Audits (PA) and a public policy evaluation initiated in 2021 Advice on follow up of completed audits On-the-job support to conduct and report four new audit assignments, and enhance skills of applying CA, PA, FA and public policy evaluation methodologies	Continued on-the-job support to the execution of quality audits of high national importance, including for gender if prioritized by the SAI Advice and training to develop CA and PA functions and methodology
Jurisdictional controls	N/A	Complete analysis of the backlog of accounts and draft an action plan to close the gap. Complete the analysis of the procedure: identify areas for improvement	Support to handle the backlog of judging on public accounts Seek to enable the Court of Accounts (CdC) to improve efficiency and

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
			quality of jurisdictional controls, such as with use of digital tools
Visibility and communication	Advice and logistical support for an enhanced presentation of the annual SAI audit report (“Rapport Publique”) expected in December 21 SAI staff trained and coached on media engagement	Improve the presentation of Rapport Publique: draft an action plan identifying the main actors, steps, calendar and deliverables Launch website and social media sites for the CdC Enable CdC to publish regularly information posts.	Continued support to communication strategies and plans for engaging stakeholders
Legal framework and independence	Initial assessment of the SAI legal framework and independence challenges	Provide an analysis of the current legal framework: identify weaknesses and areas for improvement	Put forward proposals for improving the legal framework Support CdC to actively engage stakeholders on legal framework and independence
Strategic change management	Advice on improving budgetary process Instructions & best practices circulated by the President of SAI	Provide support for budget procedures and operational planning: identify main areas for improvement and propose actions Advice for drafting the 1st annual SAI performance report Support in development of Code of Ethics	Provide training and advice for implementation of the Code of Ethics Continued support to improve strategic management, including annual operational plan, in-year monitoring and reporting, and the annual SAI Performance Report
Digital tools and software	SAI ICT basic-system-conception developed ICT Equipment delivered and operative	Enable SAI basic ICT tools and establish systems Deliver additional ICT equipment for the SAI and the Financial Tribunals Take first steps in ICT governance: establish a steering committee, adopt basic principles	Enhancing governance use of ICT tools and systems
HR and professional development	General Gender awareness seminar delivered	Deliver gender awareness training for SAI staff. Identify main needs in Professional Training. Draft an initial Professional Plan	Support for HR & training policy
COMPONENT 6: Support to the National Audit Office of The Gambia – “NAO Gambia Constellation Project 2021-2024”			
General	Completed phase 1 support, including a five-year strategic	Manage and coordinate a network of peers and partners to	Continue to support to the SAI to deliver its

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<p>plan and mobilization of partners to selected areas in need of support</p> <p>Established a peer project led by IDI with an agile design and a new mechanism of an advisory council</p> <p>Mobilized four peer-SAIs as key providers of technical support for the project period 2021-2024</p>	<p>support the SAI to deliver its strategic plan across the three focus areas of the project</p> <p>Deliver support in close partnership with AFROSAI-E and resource persons from the SAIs of Latvia, Kenya, UK and Sierra Leone</p>	<p>strategic plan and to respond to new opportunities and challenges within the three focus areas</p>
Foundations	<p>Updated the SAI's Monitoring and Evaluation and Operational planning systems</p> <p>Critically assessed the SAI's independence challenges</p> <p>Initiated an independent analysis of gender, diversity, and inclusion for both the project and the SAI</p>	<p>Support the iteration of the organisational planning & reporting system, the strengthening of SAI independence, and progress to improve gender equality, diversity & inclusion</p>	<p>Continue to support the iteration of the organisational planning & reporting system, the strengthening of SAI independence, and progress to improve gender equality, diversity & inclusion</p>
Audits	<p>Planned and executed an audit of the COVID-19 response with reports delivered to relevant government institutions</p> <p>Consolidated report for Parliament expected in Q4 2021</p> <p>Assessed the challenges and identified solutions for clearing the audit backlog and delivering annual reports</p>	<p>Support the use and customisation of audit manuals and working papers, delivery of critical audits, and audit skills development generally</p>	<p>Continue to support the use and customisation of audit manuals and working papers, the delivery of critical audits, and audit skills development generally</p>
Communications	<p>Delivered the SAI's first summarised audit report and annual performance snapshot as well as radio programmes, blogs, and social media infographics</p> <p>Collaborated with a Gambian civil society organisation to make summarised audit reports more understandable and relevant for citizens</p> <p>Trained staff on planning and delivering engaging radio programmes</p>	<p>Support the delivery of new citizen-friendly communications products, more regular and outcome-driven engagement with stakeholders, and communication skills development generally</p>	<p>Continue to support the delivery of new citizen-friendly communications products, more regular and outcome-driven engagement with stakeholders, and communication skills development generally</p>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
COMPONENT 7: Support to the Cour des Comptes DRC – “CdC DRC Peer Support Project 2022-2025”			
General	Phase 1 support completed, including a five-year strategic plan Planned a phase 2 project led by IDI, and mobilized funding and key peer SAIs to ensure quality support for the whole project period	Establish project management and coordination routines and practices with partners, to enable successful project implementation in a complex operating environment Deliver support in close partnership with resource persons from the SAIs of Hungary, Senegal, Sweden, and Tunisia	Build on and intensify the support provided in 2022. If sufficient results are achieved in 2022, scale-up support including more presence in Kinshasa.
Strategic management, internal governance, and ethics	Support to SAI operational and audit planning for 2022 expected to be initiated in Q4	Enable the SAI to put in place an internal monitoring system Enable the SAI to have an updated Code of Ethics and create staff awareness	Continued training, guidance, and financial support to stakeholder engagement, depending on progress in 2022.
Compliance auditing and jurisdictional control	N/A	Training and guidance for CA methodology and manual based on ISSAIs developed On-the-job guidance for the planning of 1 compliance audit	Continued training in CA methodology and quality control Continued guidance for execution and reporting of selected CAs
Communication and stakeholder engagement	Support to internet and videoconferencing initiated	Enable SAI internet connectivity and online videoconference system Support the SAI to conduct stakeholder engagement seminar and similar visibility and sensitization activities	Continued training, guidance and financial support to stakeholder engagement, depending on progress in 2022

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 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. In several of the country projects there are planned support to both the SAIs' own actions for gender and diversity, as well as for initiating audits in these topics. One key effort will be to develop a collaborative audit for several of the French-speaking SAIs.

In 2021 a version 1 of a general indicator SAI Gender, Diversity and Inclusion performance was developed and piloted in South Sudan in 2021. This indicator will be sought used in other projects in 2022.

F. 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.

G. 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 (by calendar year)				
						2019	2020	2021	2022	2023
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) 3	a) 11 b) 5	a) 11 b) 5	a) 11 b) 5
					Actual	a) 11 b) 2	a) 11 b) 4	a) N/A b) N/A	N/A	N/A
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	a) 4 b) 11	a) 4 b) 11
					Actual	a) 3 b) 11	a) 7 b) 11	a) N/A b) N/A	N/A	N/A
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	Mid-term review of NAC Strategic Change Project - South Sudan: mostly met	Mid-term review of PAP-APP programme phase 2: mostly met

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
					Actual	N/A	South Sudan: partly met PAP-APP: partly met	N/A	N/A	N/A

Explanation for amendment, addition or removal of indicators: Indicator 25- Reviews planned during 2022 and 2023

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
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	5	5
					Actual	1	1	N/A	N/A	N/A
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	a) 10 b) 5	a) 10 b) 6
					Actual	a) 2 b) 2	a) 5 b) 2	a) N/A b) N/A	N/A	N/A
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	2	3
					Actual	0	0	N/A	N/A	N/A