



BILATERAL
SUPPORT

Operational Plan 2024



A. Objective

To ensure that the most challenged SAIs are supported and are improving their performance. This is reflected in the IDI strategic priority for 2024-2029 to ensure no SAI is left behind through long-term partnerships with SAIs in challenging environments.



Picture 1 Auditors at compliance audit training with peers from SAI Kenya in Juba, South Sudan

B. Strategy

While most SAIs benefit from regional and global IDI initiatives, it is recognized that some SAIs require more extensive support to sustainably develop their capacity and performance. In IDI, bilateral support is defined as support to strengthen the performance, independence and professionalism of an SAI, considering the unique needs, priorities and opportunities of the SAI. This means support can be provided for strengthening all types of capacities of the SAI, at professional, organizational and/or institutional

level. It takes a holistic approach to capacity development. This means considering all the interlinkages between capacities in the SAI and seeking to utilize synergies between them in providing support. Active coordination and collaboration with other partners is therefore a key characteristic of bilateral support. In general, the projects are designed and executed based on principles assumed critical for successful capacity development in challenging contexts. These principles and conditions for selecting a SAI for bilateral support are set in a policy for IDI's bilateral support.

The work stream has a portfolio of customised agreements with beneficiary SAIs and peer-SAIs, regional secretariats and some non-profit organizations as implementation partners. When designing projects, IDI seeks to enable other INTOSAI providers to be the main provider of support in the project.

In 2024 the portfolio includes country projects of different size and scope and two overarching programmes for synergies across countries:

1. *Country projects where IDI is the lead provider of support:* Somalia, South Sudan, Madagascar, DRC and The Gambia
2. *Small scale country projects co-managed with CREFIAF:* Guinea, Niger¹ and Togo
3. *Country projects managed by a partner and where IDI provides funding and/or technical support:* Eritrea, Benin, Belize, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan

¹ The project in Niger is currently put on hold due to the coup of July 2023

4. *Overarching programmes:* The Accelerated Peer-support Partner (PAP-APP)² and the Global SAI Accountability Initiative (GSAI)³ programmes

The overall strategic priorities of IDI to contribute to sustainability, digitalization and public trust in SAIs are integrated in the bilateral initiatives, and will be sought to be further enhanced in a dialogue with partners while considering the SAI's own priorities:

- **Sustainable SAI governance practices** are fostered through support to strategic management in most projects, including support to sound operational planning, monitoring and reporting. All the SAIs in the portfolio are supported to manage external support in a transparent way, and thus secure sufficient resources over time. Several SAIs are supported to enhance human resource management, ethics and financial management.
- **Sustainable SAI audit practices** are supported through customized support to the annual audit planning, quality management and reporting process. SAIs in challenging context have limited resources and need to carefully prioritize which audits to undertake. Sustainable audit practices require extensive support to strengthen overall audit management, efficiency of processes and audit staff competencies. Some audits supported cover sustainability related topics. Some SAIs are supported on audits assessing gender and inclusion, as this is a priority for country projects under PAP-APP. In 2024 several SAIs are entering the final year of their strategic plan cycle, in which the project period and expected results are linked to. This is the case for the larger projects in Madagascar and South Sudan. Support to enable sustainable audit practices and delivery of audits prioritized in the strategic plans will be a priority.
- **Digitalization** of the audit process is important for SAIs in challenging contexts, to enhance efficiency and data protection. The support takes a stepwise and holistic approach, where SAIs are supported to ensure overall ICT governance and management are in place, hardware procured and basic software utilized before embarking on more advanced tools. In addition, support is provided to strengthen the SAIs ability to audit core government ICT systems, especially in the larger projects. In many countries there have been critical challenges with the government accounting systems and the SAIs need to assess the controls of these systems to give an opinion on the overall financial management of the government.
- **Public trust in SAIs** is a priority in the bilateral support projects, as the SAIs in challenging contexts are often not well known by the citizens. There is often a need to strengthen their standing and credibility among key stakeholders for enabling institutional development and sufficient resourcing. Several of the SAIs are also struggling to be effective due to lack of independence. Support to modernize the legal framework is done in several countries, in close coordination with the SAI and development partners.

An external evaluation of PAP-APP will be finalized in 2024 and used for assessing the progress and results of both the programme and country level projects. A key question relates to the performance of the SAIs compared to 2017 when the initiative to scale-up support to these SAIs was taken by the INTOSAI Donor-Cooperation (IDC). The evaluation will involve both the beneficiary SAIs, peer providers of support and donors.

² The Accelerated Peer-support Partnership (PAP-APP) is a programme to support SAIs in challenging contexts. It seeks to ensure synergies and good practices of support across country projects especially in DRC, Eritrea, The Gambia, Guinea, Madagascar, Niger, Sierra Leone, Somalia, South Sudan, Togo and Zimbabwe. These SAIs were selected for the Global Call for Proposals Tier 2 – a global effort by the INTOSAI-Donor Cooperation to enable scaled-up and effective support to SAIs at risk of being left behind. Currently various support projects are ongoing for these SAIs, including support by AFROSAI-E, IDI, CREFIAF, a range of peer-SAIs and consultants.

³ The Global SAI Accountability Initiative (GSAI) aims to mobilize effective and well-coordinated support to SAIs in challenging contexts. The initiative was launched in 2022 by the INTOSAI-Donor Cooperation. The SAIs of Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan have joined the initiative. In each case, there are peer SAIs, regional organizations and experienced implementation partners interested to provide technical support, and various donors are expected to fund country projects. Support projects are developed involving all partners and a first phase of projects are expected effective in all SAIs by the end of 2023.

There are substantial synergies and experiences to share across the country projects, and IDI will continue to bring both existing and new providers together to learn, improve approaches and capture synergies across countries and types of providers. For the eight country projects under GSAI there are several peer-SAIs with limited experience in providing capacity development support. It will be important to work with the main provider of support and assist them in succeeding in this role.

C. What's New

A revised bilateral policy will be presented for approval by the IDI Board in 2024. Both the role of IDI and delivery mechanisms have evolved since the current policy was approved in 2017. The new policy will build on lessons learned, and clarify potential new requirements related to projects where IDI might have a more indirect role providing funding for peer-SAIs for them to be the main provider of support in the country level projects. This role will require developing procedures ensuring IDI policies are met while at the same time giving partners sufficient autonomy to manage and implement projects.

Country projects under GSAI will be in the implementation phase during 2024, and new support provided to eight SAIs will be rolled out in various areas. All the projects include a component to strengthen key audit capacities and results. In many of the countries there are also expected results related to strategic plans, stakeholder engagements and digitalization, contributing to the IDI strategic priorities.

Increased collaboration with regional secretariats is expected, linked to GSAI country projects in ARABOSAI, ASOSAI, CAROSAI and OLACEFS. Collaboration with the secretariats will be sought in mobilizing scaled-up support to the SAIs and enabling synergies with regional initiatives.

Jurisdictional control has been supported in the Madagascar project since 2021. The SAI of Guinea will be supported in this area as part of PAP-APP. This is possible due to dedicated funding from USAID and will be delivered together with CREFIAF and peer-SAIs from Gabon and France. This new effort is expected to enable SAI Guinea to improve its performance on its mandate related to the annual budget, increase its audit coverage and contribute towards being more relevant for the public management challenges of the country.

Peer-SAIs provide and may scale-up support to SAI Ukraine. IDI may take on a role in supporting the coordination of support to SAI Ukraine and we will explore this with partners.



Picture 2 The GSAI partner SAIs of Belize and India

D. Delivery Mechanisms for Sustainable Change

Partnerships

Bilateral support projects are delivered in partnership with other INTOSAI providers where IDI typically takes the lead support role and responsibility for managing donor funding, enabling SAs to deliver peer-based support. IDI's role is to be a provider of last resort among INTOSAI providers. In each country project, partnerships have been established with a regional organization and SAs to provide capacity development support. The PAP-APP programme is an overall partnership with AFROSAI-E and CREFIAF planned up to end of 2024 for creation of synergies and better coordination of support in these regions. Many partnerships have been established under the GSAI programme seeking to enable partners to play a major role in delivery of support.

Figure 1 illustrates the number of initiatives per engaged partner. In 2024 partnerships are expected with 18 peer-SAs, 3 regional secretariats and 2 other implementing partners. It shows that SAI France, AFROSAI-E and CREFIAF are engaged in most projects. It should be noted that the role and extent of involvement varies between partners and across projects. Some are lead providers of support with a comprehensive role in the implementation, while others mainly provide resource persons.

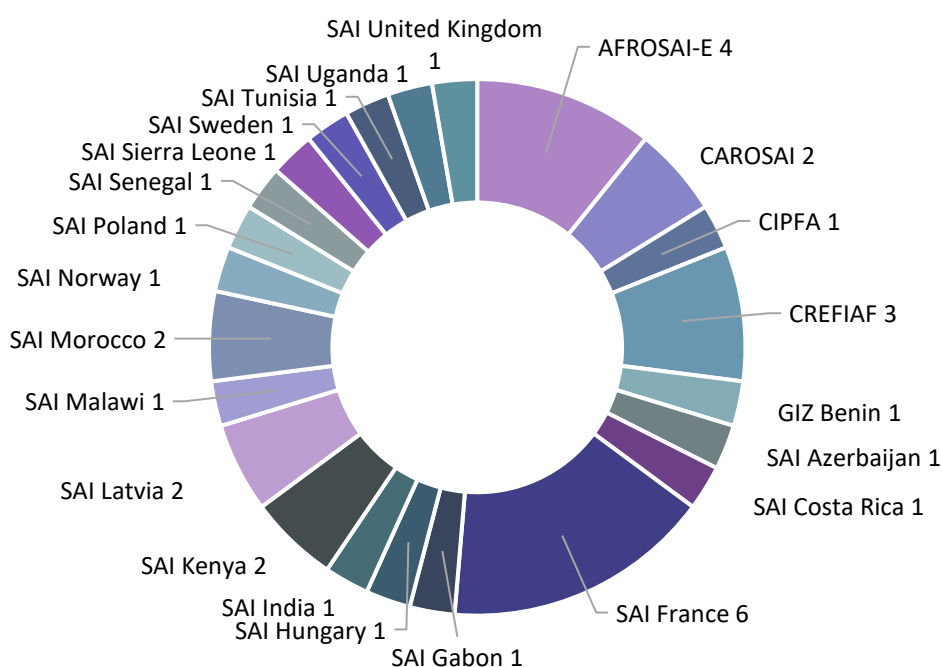


Figure 1 Technical partners role and number of initiatives they are involved in

IDI is represented in the INTOSAI Capacity Building Committee (CBC) working groups on Peer-to-Peer cooperation and on Auditing in Complex and Challenging Contexts. The working groups provide synergies with country projects and the GSAI and PAP-APP programmes, for training of peer providers and for developing and sharing good ways of supporting the most challenged SAs.

SAI performance and national support for SAI strengthening relies on partnerships with national institutions and other providers of support to Public Financial Management (PFM). Partnerships with PFM will be further strengthened during 2024.

Bilateral Support relies on donor funding. In 2024 we expect continued funding from USAID, European Union, Ministry of Foreign Affairs (MFA) France, MFA Norway, Norad and SAI Latvia. Figure 2 shows the share of the

different donors of the total budget for 2024. In addition, a limited portion of the core funding from SAI Norway and SIDA Sweden is used to cover overhead cost.

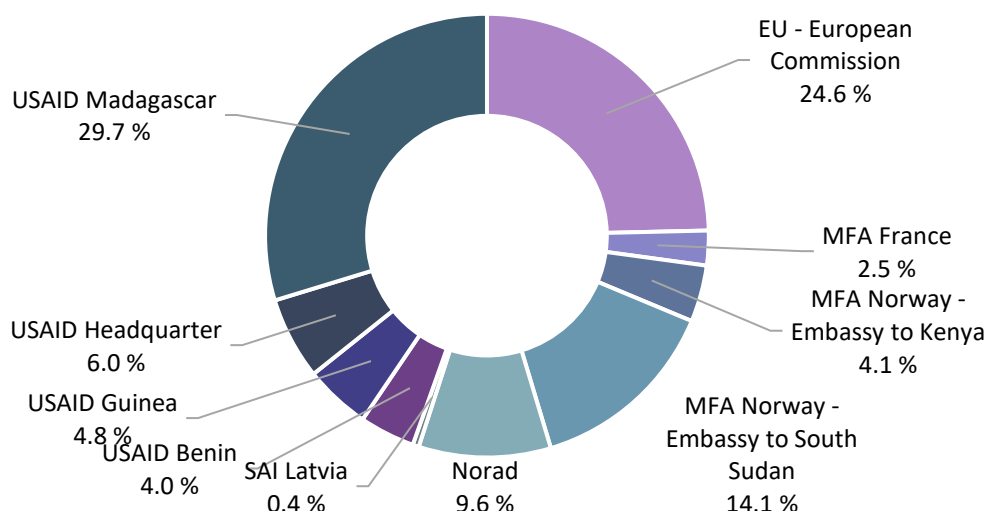


Figure 2 Funding budget per donor 2024

Delivery Mechanisms

A range of delivery mechanisms are applied in the country projects:

- Tailored advice and training: A substantial part of the support is a combination of advice, coaching and training. Technical support is linked to the strategic plans and ongoing work in the SAI, for instance both training and on-the-job guidance to succeed in conducting and reporting a specific audit.
- SAI-wide activities: Support is delivered to dedicated teams in the SAIs, but also seeking to include the whole SAI for institutional anchoring and learning.
- Financial support to events, products and professional development
- Financial support to key ICT-investments enabling online collaboration as well as digitalization of the SAIs and their processes.
- Coordination with other providers of support to the SAI and PFM partners in-country
- Engagement of consultants on site to supplement peer support, such as for digitalization efforts

The programmes of the workstream have delivery mechanisms that seek to enable synergies across countries and empowering partners providing support:

- Organize online and onsite training and experience sharing workshops for peers
- Sharing of good examples and material for providers of support
- Guiding providers of support in preparing and managing support

The bilateral approach includes online meetings and trainings, physical meetings when possible and needed in addition to integration of activities and webinars by other providers and IDI work streams. Online support has been scaled-up and priority is given to enable SAIs to operate by using ICT-tools and having reliable internet.

E. Outline Plan 2024

Expected results

There are three key expected results set which reflect areas commonly supported in bilateral country projects. These are used to ensure the overall objective of enhanced performance of the most challenged SAIs is achieved in the strategic plan period. The IDI strategic priorities of sustainable SAIs, digitalization and public trust in SAIs are reflected in the results and indicators.

Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls

Plans

The credibility of an SAI depends on its ability to deliver an annual audit report addressing key PFM challenges in the country. While audits take different forms and approaches, SAIs have a challenge to ensure sound audit planning, prioritization of audit activities and delivery of annual audit reports to the public. Updating audit methodology and digitalizing audit processes is a way to enable SAIs to enhance quality and efficiency of audits.

In 2024, enabling ISSAI-based compliance audits by SAI DRC and SAI Madagascar on the basis of newly adopted audit methodologies will remain a key priority. In South Sudan the ongoing support to enable audits of the financial statements since independence will continue to be a focus area. In Somalia there are efforts to enable quality management of audits and consolidation of the system for digital audit process. Many of the SAIs GSAI will be supported to update their audit methodology and receive peer-guidance for implementation of the methodology.

Indicators

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	Number of SAIs supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year	2023	5	5	6	7
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	Number of SAIs supported that increase their score of SAI PMF indicator 8 "Audit coverage".	2023	NA	-	-	4
Short-term outcomes	D2 SAIs enhancing the use of technology in their audit practices	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	Number of SAIs supported to digitalize their audit process and who has used the digital tool for at least one audit	2023	3	4	4	5

Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved

Plans

Strategic change management for SAIs involve policies, strategies and tools intended to guide SAI top management and staff's attention and behaviour towards the continuous and holistic improvement of SAI performance in line with strategic outcomes and outputs. It does so by factoring in the broader governance and political economy environment in which the SAI operates and the expectations of stakeholders. The ability of SAI leadership to lead strategically and establish core process as annual planning, monitoring and reporting, is regarded as a key determinant of SAI progress. Related to strategic management is transparency of the SAIs own financial and human resources, which enables the SAI to lead by example, gain trust and attract additional funding where needed. Furthermore, coordination of different support projects and partners is essential for strategic use of development support related to ongoing operations and government funding.

In many countries the SAI face a combination of limited human and financial resources, unpredictability and competing priorities and requests. Strategic management therefore becomes critical and is intended to be supported in most of the country projects directly, as well as indirectly through sharing of good support approaches in this area to peer partners providing support to the SAI.

In 2024 support to the development of new strategic plans will be provided to the SAIs of South Sudan, Madagascar, Benin, and Tajikistan. There is also a continuous effort to strengthen the annual management cycles of planning, monitoring and reporting in SAIs, hereunder Guinea and Togo. In Kyrgyzstan and Somalia the SAIs will be supported to establish new regulations following new audit legislation, and thereby enhance their own internal governance. In South Sudan the SAI aims to have its own financial statements audited, and this is supported through the NAC Strategic Change project.

For all the SAIs in GSAI and PAP-APP efforts continue to enable coordination mechanisms, where the SAI and partners come together to share main challenges and areas in need of support and clarify who is supporting what and under what conditions.

Indicators

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	Number of SAIs supported to enhance internal governance and/or strategic management that publish the SAI performance report on their webpage within 12 months of the end of the financial year	2023	6	6	7	8
Long-term Outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	Number of SAIs supported in taking actions for gender and inclusion, where the annual SAI performance or other report issued by the SAI includes	2023	2	3	3	4

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
			progress against targets for gender and inclusion.					
Short-term outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	Number of SAIs supported to establish coordination mechanisms for support where at least one joint meeting for all partners (both current and potential partners for both technical and financial support) have been held during the year	2023	3	5	6	7

Highly challenged SAIs have proactive and systematic engagement with their stakeholders, enabling impact of audit reports and institutional strengthening of the SAI

Plans

Regular communication and sharing of audit results with external stakeholders as the parliament, government, citizens, civil society, the media, and donors is a vital component in building the confidence in Supreme Audit Institutions, as well as to enable impact.

In 2024 stakeholder engagement will be a priority in the projects in South Sudan, Somalia, DRC, Madagascar, Belize and Guinea. For most SAIs this includes sensitization of the Parliament to enable it to discuss and follow up on audit reports. In Somalia meetings with the Parliament as well as other stakeholders will be important to enable wide understanding of the new audit legislation.

Indicators

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P2 Strengthening SAI strategic stakeholder engagement	Highly challenged SAIs have proactive and systematic engagement with their stakeholders, enabling impact of audit reports and institutional strengthening of the SAI	Number of SAIs supported for stakeholder engagement that conduct minimum one major engagement with external stakeholders during the year (e.g. a press	2023	5	6	7	7



Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
			conference or a sensitization event with Parliament, media or civil society).					

Allocation of resources

Figure 3 shows how IDI managed funding is allocated in 2024 to the different domains of the SAI Strategic Management Framework or SAI PMF across all bilateral projects and programmes. The figure also shows resources allocated for overall management and coordination of support. Most resources are allocated for audit related support and SAI internal governance and management.

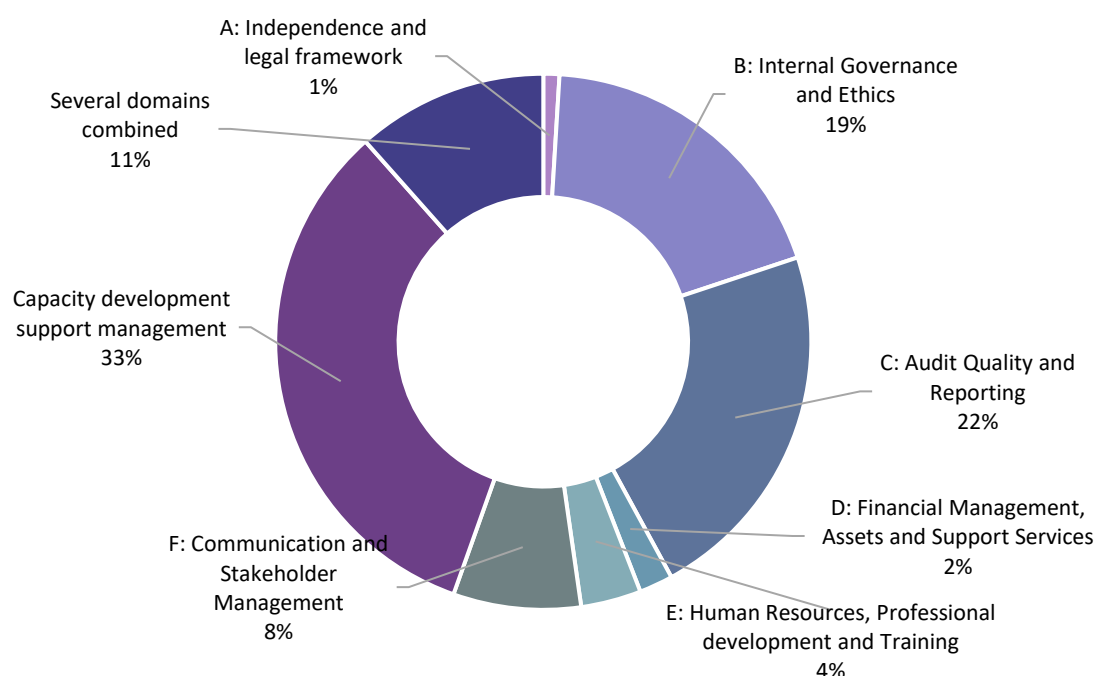


Figure 3 Budget allocation for domains of the SAI Strategic Management Framework

F. Work stream focus on Gender and Inclusion

The work stream supports gender and inclusion through both audits and strengthening the organizational efforts of the SAI in these areas. In 2023 four PAP-APP SAIs initiated audits related to gender and inclusion. In 2024 they will be supported in reporting and publishing the reports.



Picture 3 Gender training and female auditors network in South Sudan and Madagascar

Gender and inclusion will be included in the support to strategic planning processes in South Sudan and Madagascar. In Madagascar the SAI has in addition to carrying out their very first gender audit, formed a team of trainers who started a series of customized trainings on gender awareness across the Financial Tribunals with support from the project. In South Sudan an effort to empower female staff in ICT-skills will be continued, following a dedicated ICT training in 2023 for the female auditors.

G. Financial overview at work stream level

For 2024, Bilateral Support work stream's total budget is NOK 37.8 million, which represents an increase of 5.6% over the 2023 forecast. The increase of similar levels is reflected in direct staff and delivery costs. Direct staff costs for 11.8 staff (full time equivalent) working in the Work Stream is NOK 12.9 million and an increase of 5.2%. Direct delivery costs for the work stream is NOK 20.5 million and represents an increase of 6.9% mainly due to roll-out of the new GSAI country projects. The balance accounts for apportioned overhead and support costs at the organisational level.

H. Risk Management

The support to SAIs in challenging contexts involves high result and development risks. In particular there is a risk of political instability in many of the countries and negative consequences for the SAI, such a change of leadership or temporary pause in SAI operations. Further, there is an ongoing economic resourcing risk for the SAIs, where disrupted government funding or staffing may also make support less effective and sustainable.

These risks are in general addressed through institutionalization of processes by iteration for several years and engaging a wider part of the SAI staff making the institution less vulnerable for staff changes.

For the support operations, there are numerous risks that need to be monitored. These include the strength of partners and peers to provide quality support and be available over time. There is also a risk of support not being developed with the active involvement of the SAI, and thus being not in line with the principle of SAI-led. These risks are addressed through experience sharing and guidance for providers of support through programme level activities of PAP-APP and GSAI. For addressing the risk of lack of other INTOSAI providers who can manage funding, there is a need to work on this in partnership with GFU and the IDC.

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
Providers of support: Lack of INTOSAI providers (SAIs and regional secretariats) able to receive donor funding and manage support to challenged SAIs	M	H	Treat	Mobilize regional secretariats as project partners, and explore options for making these able to handle donor funding for long-term support. Engage implementation partners who can receive donor funding and work in collaboration with INTOSAI partners. Regular donor dialogue on mechanisms to fund projects where INTOSAI providers take a strong role.
Political instability and country crisis: Country situation undermines SAI development, such as through elections, wide-spread protests, change of government, coup or violent conflict.	H	M	Tolerate	Ensure regular dialogue with the partners on the political situation and implications for the SAI, such as during election periods. Scale down support if the situation makes project implementation difficult.
SAI leadership: SAI leadership is not upholding its commitment, driving change in the SAI or is replaced.	H	M	Treat	Involve a high number of SAI staff in project activities, to ensure institutional anchoring of support and sustainability. Prioritize support to SAI strategic management and leadership where possible.
Quality and delivery methods: Support processes not customized to the context and current capacity and needs of the SAI	H	M	Treat	Emphasize personal qualifications of advisors mobilized. Train advisors in country context, conflict sensitivity and country- specific PFM. Utilize globally accepted standards and best practices as a basis for advice and training but adapt manuals and guidance material to the context. Regular dialogue with SAIs and peer-SAIs on how to ensure relevance and quality of support.
IDI and partner staff safety: Support in unsafe contexts means higher medical and security risks	H	M	Treat	Use neighbouring countries if security risk high in-country. Support ICT-tools and systems enabling more online collaboration. Training on emergency preparedness and management for all involved.



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