



Appendix to Operational Plan 2016-2018

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Acronyms

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CREFIAF	African Organization of French speaking Supreme Audit Institutions
CBC	INTOSAI Capacity Building Committee
DFID	Department for International Development UK
EUROSAI	European Organization of Supreme Audit Institutions
FAS	INTOSAI Financial Audit Subcommittee
GCP	Global Call for Proposals
GTANIA	Group for the application of International Audit Standards in the SAIs of OLACEFS
iCATS	ISSAI Compliance Assessment Tools
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
IO	IDI Outcome
MFA	Ministry of Foreign Affairs
MOU	Memorandum of Understanding
NOK	Norwegian Kroner
NORAD	The Norwegian Agency for Development Cooperation
ODA	Official Development Assistance
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PMF	Performance Measurement Framework
PSC	INTOSAI Professional Standards Committee
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SECO	State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation
SO	SAI Outcome
USAID	US Agency for International Development
WGEA	INTOSAI Working Group on Environmental Auditing
WGITA	INTOSAI Working Group on IT Audit
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

Introduction

The appendix to the IDI operational plan provides detailed information about the IDI Capacity Development Programmes. It also provides detailed information about the planned activities of the INTOSAI-Donor Secretariat, even though the Programme Document for the INTOSAI-Donor Cooperation is still under development and changes are expected in the process of finalizing the Programme Document. In addition a brief overview is provided of the main activities of the projects aimed at increasing the internal capacity of the IDI. Lastly the appendix contains the IDI Performance Measurement Framework which will assist IDI in measuring its performance against the indicators approved by the IDI Board in the IDI Strategic Plan 2014-18.

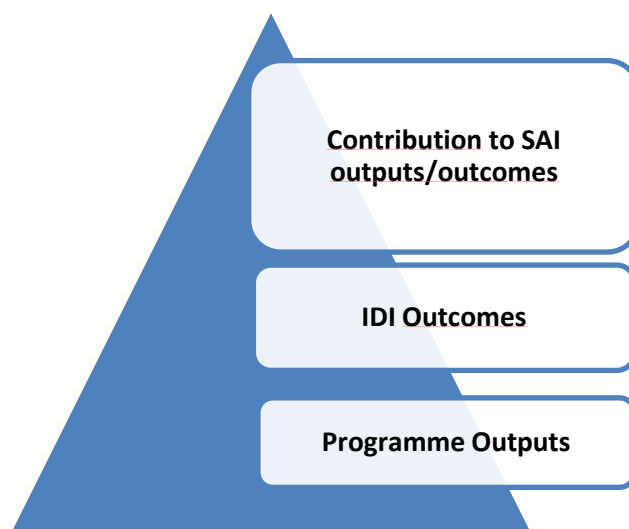
Capacity Development Programme Plans

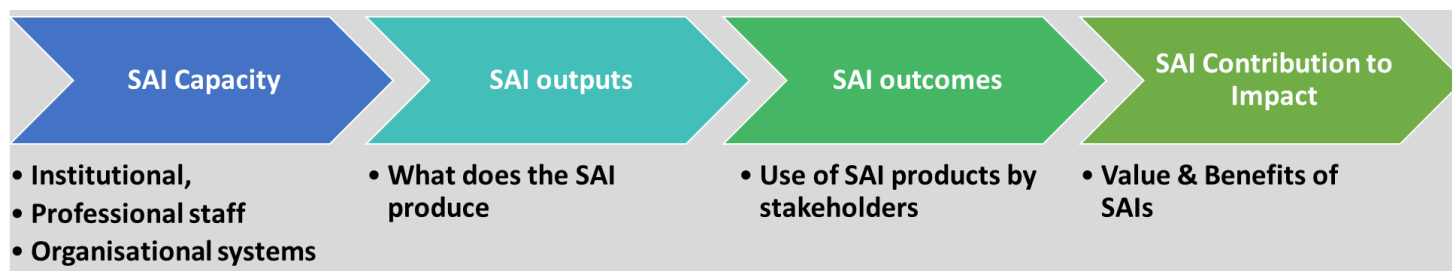
This appendix contains detailed programme plans for programme in the capacity development portfolio for 2016-2018. It has been divided into two parts.

Part 1 – contains detailed programme plans for five new programmes. For others, the detailed planning for the programme is yet to take place. In such cases, a brief write up on the programme has been included. The detailed programme plan will be included in the next version of Operational Plan.

Part 2 – contains detailed programme plans for ongoing programmes. Under this section the old format for some programmes plans has been retained. This has been done mainly in cases where the logframe is agreed with the donor or where the programme design does not readily adapt to the new format and the programme is due to end in 2016. In case of 3i Programme Phase I, the new programme plan format has been used.

One of the main aims of the new programme plan was to present the programme logic and value chain of IDI programmes briefly and clearly. The diagram below explains how the IDI capacity development programmes value chain links up with the framework for value delivered by SAIs





The ‘SAI outcomes’ in the programme logical framework are the SAI outputs or outcomes that the IDI expects to see as a direct result of its contribution through the programme. The ‘IDI outcomes’ mainly refer to the use of IDI products by the SAIs. These are also linked to the IDI outcomes defined in the IDI strategic plan 2016-2018. Programme outputs are the direct result of programme activities. These are under the control of the IDI, while the IDI largely has influence over the IDI outcomes, the SAI outcomes are the responsibility of the SAI. They are within the control of the SAI. The format includes assumptions which need to hold good for the programme outputs to lead to IDI outcomes and SAI outcomes.

SAIs fighting Corruption

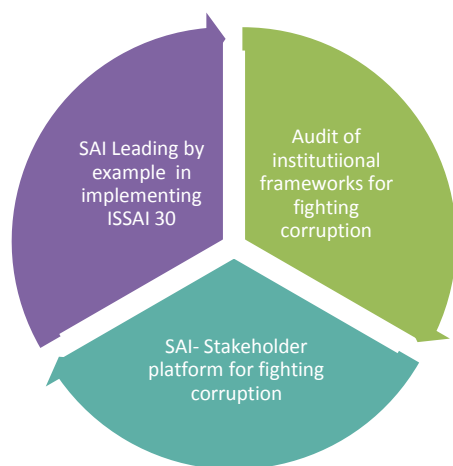
Background

Corruption is most commonly defined as the misuse or the abuse of public office for private gain. It comes in various forms and a wide array of illicit behavior, such as bribery, extortion, fraud, nepotism, graft, speed money, pilferage, theft, and embezzlement, falsification of records, kickbacks, influence peddling, and campaign contributions. Corruption causes tremendous damage to public institutions ranging from financial loss, to loss of organizational performance, reputation and credibility. Corruption also results in immense hardship to citizen and severely compromises the service delivered to them. SAIs are key players in the fight against corruption. By virtue of their oversight function, they can play an important role in creating an enabling environment for good governance. Audits as exercised by SAIs, make risks visible, and build robust and effective internal controls that contribute specifically to the prevention of corruption. By reporting their audit findings to Parliament and publicizing them, SAIs create a climate of transparency that largely contribute to detecting and more importantly preventing corruption. SAIs have different mandates in fighting corruption. But many SAIs come across corruption in course of their audits and have a role in detecting and following up on such issues encountered by them. As a public institution, it is also important that SAIs lead by example in the fight against corruption. ISSAI 30 requires SAIs to have and implement a code of ethics to ensure ethical behavior in the SAI. The 2014 Global Survey indicates that many SAIs face considerable challenges in fulfilling their mandates of preventing, detecting and reporting on corruption. 98 SAIs and seven INTOSAI regions have prioritized this area for support. The IDI’s prioritization matrix also indicates this programme as a high priority programme that will address the needs of SAIs in developing countries. The programme design has been developed and agreed with a wide variety of stakeholders at the Planning Meeting of stakeholders in September 2015. As on date, 21 SAIs in CREFIAF have signed statement of commitments covering all elements of the programme design. Further consultations will be taken up with other INTOSAI regions in 2015 and 2016. The programme baselines and targets will be finalised based on commitments signed by SAIs.

Full Name	SAls' fighting corruption
Duration	2015 to 2020
Link to SAI & IDI Outcomes	Linked to all strategic priorities of the IDI. It will facilitate SAls in enhancing their contribution to accountability and transparency, it will help SAls in taking up audits on new topics and it will ensure that SAls lead by example as they conduct assessments of their own institutional framework to ensure robust ethical practices. Fighting corruption will demonstrate the SAls' continued relevance to citizens and other stakeholders. As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAls in establishing stronger networks with other actors in the fight against corruption, it also covers IDI outcomes 1, 2 and 3.
Participating SAls	Programme is planned to be offered to SAls in seven (or eight ¹) INTOSAI regions. During the planning meeting, AFROSAI-E indicated interest only in the audit component of the programme. The other regions have indicated that the SAI Heads need to be consulted. At the meeting with Heads of SAls in CREFIAF, 21 SAls attending the meeting signed up for the programme. The total number of SAls will be known after the SAls sign the statement of commitments but around 75 SAls are expected to sign up across the regions.
Other participating organizations	During the country level delivery, stakeholders from other anti- corruption and other agencies in the country may also participate in programme activities.
Participants	Head of SAI, top management (for management meeting) , middle management (functional heads), audit teams , SAI staff (audit and non audit), staff from agencies involved in anti corruption
Cooperation Partners	NCA/CBC, UNDP (GAIN), WGFACML, INTOSAI Regions, EUROSAI TFA&E are likely to be partners
Funding Sources & Budget	DFATD Canada, USAID, IDI basket fund

Programme Implementation Strategy

The main objective of the programme is greater effectiveness of SAls in fighting corruption. The programme envisages achieving this objective by supporting participating SAls in enhancing results in the following three areas:



1.SAI Leading by example in implementing ISSAI 30- Code of Ethics–

Even as SAls contribute to the fight against corruption in the country, they need to ensure that their own ethical practices are robust. SAls are expected to undertake a review of their ethical practices based on implementation of ISSAI 30. Available tools will be explored to in this regard. SAI teams will be trained to conduct assessments. Supported will be offered to review and quality assure assessments.

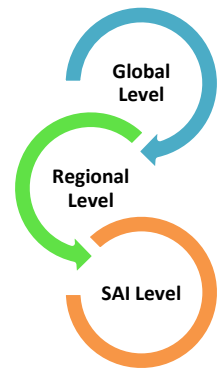
2.Audit of Institutional Frameworks for fighting corruption – SAls

will be supported in conducting ISSAI based performance audits of institutional frameworks for fighting corruption. Tools and guidance developed for providing this support are expected to be based on assessment methodologies developed by UNDP's GAIN programme.

3.SAI-Stakeholder Platform for fighting corruption – This will be an engagement at the SAI level. Depending on the need and commitment of the SAls, the IDI will support selected SAls in setting up or enhancing SAI-stakeholder platform for fighting corruption. It will involve advocacy, dialogue with SAI's partners and bringing together of different stakeholders at the country level for the common cause of fighting corruption. This will lead to better coordination of the efforts of different agencies including the SAls in fighting corruption. Based on the mandates of the different agencies involved this can also develop into partnerships between the SAls and the other agencies.

¹ As there is a change in CAROSAI leadership, the region will be consulted once more

This programme will be delivered at the – global, regional and SAI level. At the global level global public goods based on existing tools to assess implementation of ISSAI 30 and guidance on auditing institutional frameworks for fighting corruption will be developed by a global team of resource persons from SAIs and other partners. The GPGs will be developed in English and translated in Arabic, Spanish and French. At the regional level the IDI will seek SAI commitment for the programme, courseware will be developed for blended learning programmes, SAI teams will be trained in conducting assessment of implementation of ISSAI 30 and audits. SAI teams will be supported in planning, conducting and reporting on assessment of implementation of ISSAI 30 and audit, the audits will be quality assured. The guidance and the audit will be based on UNDP’s methodology, which emphasizes sectoral focus including focus on the role of women in countering corruption. This methodology will be adapted for the purpose of a ISSAI based performance audit. The programme is planned for regional delivery in ARABOSAI, CREFIAF and OLACEFS, and transregional delivery is planned for the five English speaking regions. Besides providing regional level support through meetings and online advice, onsite support will be provided to selected SAIs. SAIs will be selected based on needs and commitment to programme objectives.



Programme Results Framework & Indicators

Objective: Greater effectiveness of SAIs in fighting corruption

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on auditing of corruption by SAIs and different tools available to assess implementation of ISSAI 30	(2016)	% invited SAIs committing to IDI and SAI outcomes <ul style="list-style-type: none"> ISSAI 30 Implementation assessment Audit 	0 (2014) 0(2014)	40% (2016) 60% (2016)	% participating SAIs issue ² reports on audit of institutional framework for fighting corruption within the established legal time frame	0 (2015)	40% (2018)
<i>Source : IDI project reports</i>		<i>Source : Signed statement of commitments</i>			<i>Source : IDI Programme Monitoring System</i>		
Guidance on assessing implementation of ISSAI 30 and auditing institutional frameworks for fighting corruption available in English, French, Spanish and Arabic	(2016) (2017)	% participating SAIs conduct assessments of ISSAI 30 implementation as per IDI guidance	0 (2015)	50% (2018)	% pilot audits which meet applicable performance audit ISSAI requirements	0 (2015)	40% (2021)
<i>Source : IDI community portal</i>		<i>Source: IDI Programme Monitoring System</i>			<i>Source : Quality assurance review reports</i>		
Blended learning courseware developed as per IDI methodology (English, Arabic, French & Spanish)	(2017)	% participating SAIs conduct Audit of Institutional Frameworks for fighting corruption	0 (2015)	80% (2018)	% participating SAIs which show improved scores on post programme assessment of implementation of ISSAI 30	0 (2015)	30% (2019)
<i>Source : IDI project report and elearning platform</i>		<i>Source: IDI Programme Monitoring System</i>			<i>Source : Post programme assessments</i>		
No. SAI staff trained <ul style="list-style-type: none"> ISSAI 30 Implementation 	135 (2017)	% trained SAI staff used in conducting <ul style="list-style-type: none"> ISSAI 30 	0 (2015)	60% (2018) 60%	% participating SAIs that include audit of institutional frameworks for fighting corruption and ISSAI 30 Implementation	0 (2015)	25% (2021)

² 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

assessment • Audit	135 (2018)	Implementation assessment • Audit		(2019)	assessment in their audit and operational plans		
<i>Source : IDI project reports</i>		<i>Source : IDI Programme Monitoring System</i>			<i>Source: IDI Programme monitoring system</i>		
No. of SAIs provided support for auditing institutional frameworks	30 SAI English 21 SAIs CREFIAP 15 SAIs ARABOS AI 12 SAIs in OLACEFS (2017- 2019)	% SAIs (supported at local level) which establish SAI- Stakeholder Platform with other anti corruption agencies	0 (2015)	35% (2021)	% participating SAIs that report enhanced interaction with stakeholders for fighting corruption	0 (2015)	25% (2022)
<i>Source : IDI project reports</i>		<i>Source : IDI Project reports and Programme Monitoring System</i>			<i>Source : IDI Programme Monitoring System</i>		
No. of SAIs provided SAI level support for SAI-Stakeholder platform	30 SAIs (2019)						
<i>Source : IDI project reports</i>							
% of issued audits quality assured through a QA mechanism	80% (2020)						
<i>Source : IDI project reports and QA reports</i>							
Lessons Learned from all regions documented	(2020)						
<i>Source: IDI reports</i>							

Assumptions SAIs

- SAIs want to enhance performance in fighting corruption

- SAls and SAI leadership are willing to change systems and behavior
- Participating SAls have mandate to fight corruption in their countries
- SAls keep commitments

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAls in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to share tools i.e ISSAI 30 Implementation assessment and UNDP GAIN methodology
- Anti corruption agencies at country level are interested in enhanced relations with SAls for fighting corruption

Projects & Budgets

Language	No.	Project	Budget in NOK	Funding Source
		2016		
English	1	Guidance and eCourse Development Meeting (English)	269 151	IDI Basket Funds
English	2	Guidance and eCourse Development Meeting	427 951	IDI Basket Funds
Arabic	3	ARABOSAI Workshop with Heads of SAls	198 377	IDI Basket/US AID
English	4	Product Development Meeting Guidance on SAI Fighting corruption	237 659	IDI Basket Funds
Spanish	5	OLACEFS IDI Meeting with Heads of SAI	216 433	IDI Basket Funds
English	6	PASAI IDI Meeting with Heads of SAI	316 476	IDI Basket Funds
		TOTAL 2016	1 666 047	
		TOTAL 2017	2 718 899	
		TOTAL 2018	2 926 625	
		TOTAL PROGRAMME	7 311 571	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes after the completion of the programme
2. Use of SAI resources	Professional capacity of SAI staff developed by using some as resource persons and training SAI team. The ISSAI 30 implementation assessment and pilot audits will be conducted by SAI teams. As such SAI will have own capacity to conduct the ISSAI 30 Implementation assessments and audits. Moreover, instead of training individuals, teams are trained.
3. Lessons Learned & Exit	IDI will organise lessons learned and exit meetings with SAI teams and SAI management

Meetings	
4. Role of SAI middle level management	<i>SAI middle level management that supervises audits and other work done by SAI teams will be included and involved in the pilots</i>
5. Updated global public goods	<i>Updated guidance on auditing institutional frameworks for fighting corruption and assessing implementation of ISSAI 30 will be available for all SAIs. SAIs will be encouraged to incorporate these in their own procedures and practices</i>
6. SAI strategic & operational planning	<i>SAIs will be encouraged to include initiatives on fighting corruption in their strategic and operational plans</i>

Risk Management

A No.	B Risk	C Impact	D Proba bility	E Risk rating	F Con trol rati ng	G Resid ual risk	H Control measures	I Control Owner	J Notes	K Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, programme based on SAI needs	MCD Global	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, SAI commitment, exit meeting	MCD Global	Risk that some SAIs that sign up for the programme lack adequate legal mandate in terms of fighting corruption.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies	MCD Global		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource	MCD Global &	Resource persons from the SAI community may be limited in this	

							persons from other regions and organisations	Regional	area.	
5.	SAI willingness to share sensitive information regarding ethical practices	3	2	6	0,6	3,6	Signing of statements of commitments, confidentiality of shared information	MCD Global & Regional		

Enhancing eLearning Capacity

Background



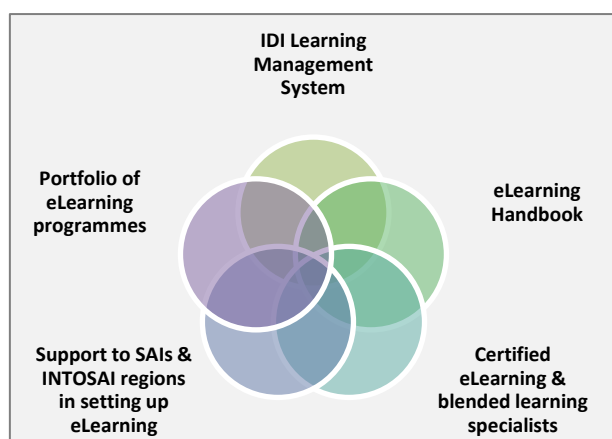
The IDI has been experimenting with eLearning solutions since 2005. Over the years, the IDI has tried web-based training, computer based training, using authoring tools to create e-Learning packages, self-running e-Learning courses, mentor led eLearning courses and blended programmes. After a variety of experiences, the IDI found blended solutions with mentor led eLearning and field audit components to be the best fit achieving outcomes. The IDI has been using such blended solutions by hiring the UNITAR eLearning platform.

The time is now right for the IDI to take the next step based on its experiences and expertise. This programme of enhancing eLearning capacity will focus on developing IDI's in house capacity for eLearning, facilitate the development of regional and SAI capacity, create pools of eLearning specialists, blended learning specialists, documenting eLearning methodology in an eLearning handbook and create an eclectic eLearning portfolio for the IDI over a period of time. eLearning is considerably quicker and more effective than the classroom based learning. It will save a significant sum for IDI and regions as well as for SAIs when it comes to capacity development of a much larger group of participants. With reducing costs eLearning can also secure much better return on the training expenditure comparing instructor-led face to face courses.

Programme Profile

Full Name	<i>Enhancing eLearning capacity</i>
Duration	<i>2014 to 2019</i>
Link to SAI & IDI Outcomes	<i>Linked to all IDI outcomes, it will increase the outreach and cost effectiveness of IDI programmes through blended solutions and it will also contribute to SAIs and regions enhancing cost effectiveness and outreach through blended solutions. The eLearning handbook will be a global public good and the programme will also create pools of blended learning specialists for the benefit of all regions and SAIs. This programme focuses mainly on enhancing capacity at the SAI, regional and IDI level and through such enhancement will contribute to strategic priorities in the IDI strategic plan.</i>
Participating SAIs	<i>Programme is planned to be offered to SAIs in all INTOSAI regions. The exact number of participating SAIs will be determined after further detailed planning meetings and signing of statement of commitments.</i>
Other participating organizations	
Participants	<i>Head of SAI/top management (for cooperation agreement), SAI staff involved in audit, training, IT and communications.</i>
Cooperation Partners	<i>INTOSAI regions, SAIs, professional partners from eLearning community</i>
Funding Sources & Budget	<i>IDI basket funds</i>

The main objective of the programme is ‘increased use of blended learning approach by SAIs, INTOSAI regions and the IDI’. The programme aims to achieve this objective using the following five fold results framework:



1.IDI Learning Management System (LMS) - The IDI will set up its own eLearning portal and learning management system for development and delivery of ecourses, communities of practice and other services like online tests, surveys polls, meetings etc.

2. eLearning Handbook - Besides technology, IDI will also focus on methodology. The IDI will put together a regional resource team to document its eLearning methodology. The methodology will continue to be learner centered, participatory and feature a facilitatory approach involving eLearning mentors. The handbook will be translated into Arabic, French and Spanish

3. Certification for eLearning and blended learning Specialists - The IDI will design, develop and deliver a certification programme for eLearning and blended learning specialists. This will be a certification for competency in which a competency framework, syllabus, design and delivery mechanisms and evaluation mechanisms will be put in place. In the first phase eLearning specialists will be certified through a eLearning programme and on the job assignment. They can then apply for the next stage of the programme which will train them as face to face facilitators. Participants that complete the second phase will be certified as blended learning specialists. The existing pool of IDI certified training specialists will also be eligible to apply for eLearning and blended learning specialists programme subject to fulfillment of certain conditions. Passing both evaluations will, however, be necessary before they can be certified as blended learning specialists. These pools of eLearning specialists and blended learning specialists are expected to support design, development and delivery of blended learning solutions at global, regional and SAI level. The programme will be developed in English and then adapted into Arabic, French and Spanish.

4. Support to regions and SAIs in eLearning Development and Delivery –The IDI will also support regions and SAIs in setting up eLearning by helping establish learning management system, training pools of LMS administrators and helping SAIs train eLearning mentors in case of pilots. The components of such support will depend on the statement of commitments between the IDI and the region or SAI for this purpose.

5. Portfolio of eLearning Programmes - Over time the IDI will work towards developing a portfolio of eLearning courses that can be delivered on a regular basis. SAIs and regions will also be able to access and use these courses.

Objective: Increased use of blended learning approach by SAls, INTOSAI regions and the IDI

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
IDI e-Learning platform available in all four languages	2015 (English) 2016 (Spanish, Arabic and French)	% supported SAls & INTOSAI regions that use IDI e-Learning handbook	0 (2015)	50%	% SAls, supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
<i>Source: IDI e-Learning platform & project report</i>		<i>Source: IDI Programme Monitoring System</i>			<i>Source: IDI global survey and IDI Programme Monitoring System</i>		
eLearning Handbook available English Arabic, French, Spanish version	2016 2017	No. of IDI certified eLearning specialists	0	80 (English) in 2016 80 (Spanish) in 2017 50 (French) in 2017 50 (Arabic) in 2018	% INTOSAI regions , supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
<i>Source : IDI community portal</i>		<i>Source: IDI Programme Monitoring System</i>			<i>Source: IDI global survey and IDI Programme Monitoring System</i>		
eLearning certification Programme available English, Spanish, French and Arabic	English (2016), Spanish and French (2017) Arabic (2018)	No. of IDI certified blended learning specialists	0	50 (English) in 2017 20 (Spanish) in 2018 20 (French) in 2018 20 (Arabic) in 2019			
<i>Source : IDI project report and eLearning platform</i>		<i>Source: IDI Programme Monitoring System</i>					
Blended learning certification programme available	English (2016), Spanish and French (2017) Arabic (2018)	% certified specialists used in SAI, regional and international programmes	0 (2015)	50% (2022)			
<i>Source : IDI project report and eLearning platform</i>		<i>Source: IDI Programme Monitoring System</i>					

Trained pool of Learning Management System (LMS) Administrators	25 (English) 2016 20 Spanish and 20 French) 2017 20 (Arabic) 2018	% IDI programmes using blended learning approach	(2015)	90% (2022)			
<i>Source : IDI project report and eLearning platform</i>		<i>Source : IDI Performance & Accountability report</i>					
Support to INTOSAI regions in setting up eLearning	1 INTOSAI region (2016) 1 region (2017 & 2018).						
<i>Source : IDI project report</i>							
Support to SAIs in setting up eLearning	1 SAIs (2015) 2 SAIs (2016) 2 SAIs (2017) 1 SAI (2018)						
<i>Source : IDI project report</i>							
eLearning community of practice in all four languages	2016 English 2017-2018 Arabic, French, Spanish						
<i>Source : IDI project report, eLearning Community</i>							
Lessons Learned documented	2018						
<i>IDI project reports</i>							

Assumptions SAIs and regions

- SAI leadership and SAI staff willingness to use eLearning for developing capacities
- SAIs keep commitments
- SAIs and regions have infrastructure and resources available for regular use

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons for online and onsite activities

Projects & Budgets

Language	No.	Project	Budget in NOK	Funding Source
		2016		
English	1	Product Development Meeting: eLearning Handbook and eLearning Certification Programme	428 179	IDI Basket Funds
English	2	Certification Programme for eLearning Specialists (English speaking regions)	39 282	IDI Basket Funds
English	3	Blended learning specialist workshop for ASOSAI, PASAI	1 189 670	IDI Basket Funds
English	4	SAI Pilot 2 Philippines : LMS Installation and Configuration Support Visit	35 158	IDI Basket Funds
English	5	SAI Pilot 2 Philippines : eLearning Mentor ecourse/ efacilitation of course design	23 570	IDI Basket Funds
English	6	SAI Pilot 2 Philippines: LMS Course Administrator ecourse	23 570	IDI Basket Funds
English	7	Regional 1 Pilot ASOSAI : LMS Course Administrators ecourse	23 570	IDI Basket Funds
English	8	Regional 1 Pilot: ASOSAI LMS Installation and Configuration Support Visit	34 568	IDI Basket Funds
English	9	SAI 3 Pilot Malaysia : LMS Installation and Configuration Support Visit	35 747	IDI Basket Funds
English	10	SAI 3 Pilot Malaysia : eLearning Mentor ecourse/ efacilitation of course design	7 857	IDI Basket Funds
English	11	SAI 3 Pilot Malaysia: LMS Course Administrator ecourse	7 857	IDI Basket Funds
English	12	Maintenance of LMS and portal	37 711	IDI Basket Funds
English	13	Set up eLearning CoP (English)	15 713	IDI Basket Funds
		TOTAL 2016	1 902 452	
		TOTAL 2017	4 966 290	
		TOTAL 2018	2 273 868	
		TOTAL PROGRAMME	9 142 610	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI and Regional top Management	SAI top management and Regional top Management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.
2. Use of SAI resources	Professional capacity of SAI staff developed by using some as resource persons for the programme and training of SAI teams. Regional and SAI eLearning Pilots, the development of the eLearning Handbook and eLearning Certification Programmes require the participation of resource people from SAIs.
3. Lessons Learned	IDI will hold a lessons learned workshop with SAIs and regions that have been provided support to set up eLearning, the lessons learned will feed into future support provided under the programme.
4. eLearning Platform updated	Content and software of eLearning Portal and Learning Management System are updated. Platform available continuously.
5. Updated global public goods	eLearning Handbook is included in IDI's maintenance programme for its global public goods.

6. Certified pools of eLearning and blended learning specialists

Certified pools of eLearning and blended learning specialists can support their SAls and regions in the design, development and delivery of eLearning and blended learning solutions.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, programme based on SAI needs	eLearning team	Programme design meets criteria of IDI service delivery model, only SAls that sign statement of commitment invited, prioritised by SAls and regions	
2.	Sustainability	3	2	6	0,6	3,6	SAI commitment, follow up from the IDI, support from the IDI, pool of certified specialists	eLearning team	Monitor certified people. Monitoring system will track SAI outcomes for 3 years after the closing of the programme.	
3.	Quality of deliverables	3	1	3	0,2	0,6	Delivered following the IDI's eLearning methodology. Due process for finalizing the eLearning handbook	MCD		
4.	Availability of resource persons	3	2	6	0,6	3,6	Request resource person with enough time, widen the pool of resource person, short training of resource person if required.	MCD		
5.	eLearning Platform goes offline and fails to run courses	3	1	3	0,2	0,6	Maintenance contract, support for eLearning Portal and Learning Management System. Updated software. Backup support.	MCD		
6.	Access to Internet in some INTOSAI Regions	3	1	3	0,2	0,6	Development of alternative delivery distance learning methods. Eg use of CDs. Inventory of internet access.	MCD		

Auditing Sustainable Development Goals (SDGs)

Background

The Sustainable Development Goals (SDGs), which the UN Member States jointly committed to in September 2015, provide an ambitious and long-term agenda on a broad range of vital issues. The UN Member State declaration on the SDGs, “Transforming Our World: The 2030 Agenda For Sustainable Development,” noted that “Our Governments have the primary responsibility for follow-up and review, at the national, regional and global levels, in relation to the progress made in implementing the Goals and targets over the coming fifteen years.”

SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs. INTOSAI has an important supporting and leveraging role to play in this regard.

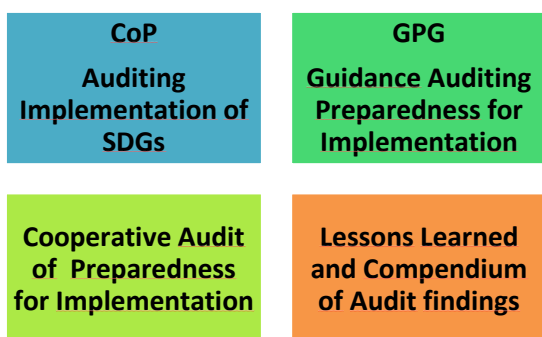


This role of the INTOSAI will be elaborated in INTOSAI Strategic Plan 2017-2022. In keeping with these INTOSAI and SAI priority, the IDI has planned a pilot programme on Auditing Sustainable Development Goals (SDGs) in collaboration with INTOSAI Knowledge Sharing Committee.

Programme Profile

Full Name	Auditing Sustainable Development Goals (SDGs)
Duration	2016 to 2019
Link to SAI & IDI Outcomes	<i>This programme is linked to strategic priorities 1 and 2 of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, it will help SAIs in taking up audits on important topics and it will contribute to SAIs demonstrate relevance to citizens.</i> <i>As the programme will be delivered following IDI service delivery model, will involve the development and use of global public goods and provide a community of practice for auditing sustainable development goals, it also covers IDI outcomes 1, 2 and 3.</i>
Participating SAIs	<i>In this pilot run the programme will be offered in English to 40 SAIs in the INTOSAI community.</i>
Other participating organizations	
Participants	<i>Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit).</i>
Cooperation Partners	<i>United Nations, INTOSAI Knowledge Sharing Committee, INTOSAI CBC, INTOSAI PSC, INTOSAI Region, INTOSAI General Secretariat</i>
Funding Sources & Budget	<i>IDI Basket funds</i>

The main objective of the programme is **high quality audits of sustainable development goals by SAIs**. The programme envisages achieving this objective by implementing the following results framework.



1. Community of Practice on Auditing Sustainable Development Goals – The IDI will cooperate with KSC to set up a web based community of practice on auditing SDGs. The CoP will be managed by KSC, and will provide a platform for information, experience & knowledge sharing and capacity development support related to auditing SDGs. The CoP is expected to be inaugurated by the end of 2015. As SDGs cover a very comprehensive list of topics, most SAIs in the INTOSAI community already conduct audits on these topics. SAIs will be encouraged to map

their current audit portfolio under the different SDGs to check the extent to which these topics are already covered.

2.Guidance for Auditing Preparedness for implementation of SDGs – The SDGs have been adopted as recently as September 2015. In order to implement these ambitious goals, governments will need to identify priorities, systems and procedures of . The IDI and KSC will put together an international team of resource persons to research and write guidance on how to conduct an audit of the preparedness of government for implementation of SDGs. A draft of this document will be made available for discussion and feedback during discussions on theme 2 at INCOSAI 2016. This guidance will be developed in English and translated to Arabic, French and Spanish. This GPG will be made available on the community of practice in four languages.

3. Cooperative Audit of Preparedness of Implementation of SDGs – The IDI will support about 30 SAIs in conducting an ISSAI based audit on preparedness for implementation of SDGs. This will involve management discussions on SDGs, SAI management commitment to conducting the audits, issuing reports and auditing implementation of SDGs on a regular basis. During the audits the IDI will provide support by training SAI teams, facilitating audit planning and audit review meetings, providing online support to all SAIs and onsite support to a few SAIs. Following its cooperative audit model the audits conducted will also be subject to quality assurance review to ascertain the extent of compliance with ISSAIs.

4. Lessons Learned and Compendium of Audit findings – The IDI will work together with KSC to document lessons learned as a part of this pilot exercise. Further support and work in this area will be taken up on the basis of this document. The IDI will also work to develop a compendium of audit findings based on the cooperative audits facilitated as a part of this programme. The compendium will be published on the community of practice.

Objective: High quality audits of sustainable development goals by SAIs

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
CoP on auditing SDGs on portal English Arabic, French, Spanish	2016 2017	No of SAIs sign statement of commitments	0 (2015)	35 (2016)	% participating SAIs that issue audit reports on audit of preparedness for implementation of SDGs	0 (2015)	60% (2019)
<i>Source : IDI- KSC portal</i>		<i>Source : Signed statement of commitments</i>			<i>Source : IDI Programme Monitoring System</i>		
Guidance on auditing preparedness for implementation of SDGs available in English Arabic, French, Spanish	2016 2017	% participating SAIs teams conduct audit as per guidance	0 (2015)	80% (2018)	% audits conducted compiling with applicable ISSAI requirements	0 (2015)	60% (2019)
<i>Source : IDI – KSC portal</i>		<i>Source: IDI Programme Monitoring System, Audit Review Meeting reports</i>			<i>Source : Quality assurance review reports</i>		
Blended learning courseware for auditing preparedness for implementation of SDGs in English	2016	No. of other SAIs that report using guidance on auditing preparedness for implementation	0 (2015)	30 (2018)	% participating SAIs reporting conducting audits of SDGs on a regular basis	0 (2015)	40% (2022)
<i>Source : IDI project report</i>		<i>Source: IDI Global Survey 2017</i>			<i>Source : IDI Programme Monitoring System</i>		
No. SAI staff trained in auditing preparedness for implementation of SDGs	80 (2017)	No. of SAIs that share data related to audit of SDGs on the CoP	0 (2015)	30 (2019)			
<i>Source : IDI project reports</i>							
No. of SAIs supported in conducting audit of preparedness for ISSAI implementation	35 (2017-2018)						

Source : IDI project reports							
No. of audits quality assured through a QA mechanism	30 (2019)						

Assumptions SAIs

- SAI willingness and capacity to audit SDGs

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- KSC has capacity and resources to manage the CoP on Auditing Sustainable Development Goals

Projects & Budgets

Language	No.	Project	Budget in NOK	Funding Source
English		Research on SDGs and implementation plans in different countries	15 084	IDI Basket Funds
English		Cooperation meeting with key stakeholders	269 583	IDI Basket Funds
English		Product development meeting	449 391	IDI Basket Funds
		TOTAL 2016	761 058	
		TOTAL 2017	1 824 434	
		TOTAL 2018	2 837 976	
		TOTAL PROGRAMME	5 423 468	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.
2. Use of SAI resources	Professional capacity of SAI staff developed by using some as resource persons and training SAI team. The pilot will be conducted by SAI teams. As such SAI will have own capacity to conduct the audits based on ISSAIs. Moreover, instead of training individuals, teams are trained.
3. Lessons Learned & Exit Meetings	IDI will organise lessons learned and exit meetings with SAI teams and SAI management. Lessons learned will be published and used for future support.
4. Role of SAI middle level management	SAI middle level management that supervises audits and other work done by SAI teams will be included and involved in the pilots.

5.. SAI strategic & operational planning	SAIs will be encouraged to include initiatives on SDG in their strategic and operational plans.
6. Partnership with other INTOSAI bodies	The IDI partners with other INTOSAI bodies i.e. KSC to provide continuous support through the CoP mechanism. The involvement of INTOSAI regions will also ensure future support to SAIs for auditing SDGs on a regular basis.

Risk Management

A No.	B Risk	C Impact	D Probability	E Risk rating (Cx D)	F Control rating	G Residual risk (Ex F)	H Control measures	I Control Owner	J Notes	K Alert Code
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, programme based on SAI needs.	MCD, DDG	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme is relevant for SAIs and regions.	
2.	Sustainability	3	2	6	0,6	3,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs.	MCD, DDG	Despite the controls, there is still a risk that the SAIs change their priority in the future.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Careful choice of the resource person, consultation with experts, supervision during the elaboration, revision of the material.	MCD		
5.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, communication strategy with SAIs and resource persons.	MCD, DDG	May be challenging to find resource persons in the SAI community that have a strong understanding of implementation and system of gathering performance data on implementation.	
6.	Participation in community of practice	2	3	6	0,6	3,6	CoP will be managed by INTOSAI KSC, development of a plan	MCD	The IDI will cooperate with KSC to develop a framework for fostering vibrant communities of practice	

							for managing CoP, framework for vibrant CoPs.			
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Audit of Externally Funded Projects in Agriculture and Food Security Sector

Background

The countries in the southern region of African continent are among the highest recipients of development aid for poverty reduction. Aid for agricultural development and strengthening food security is one of the most important components of development aid. Enhancing the aid effectiveness is high on the agenda of development partners, and one of the means to achieve this agenda is the audit of support received as aid for development projects. SAIs can play an important role in assessing the aid effectiveness through financial and value for money audits.

The IDI was approached by International Fund for Agricultural Development (IFAD) to support selected SAIs in West Africa in auditing IFAD funded projects in their countries. The IDI was interested in offering this programme to other SAIs in the region as well. After broad based consultations with both SAIs in the region and IFAD, seven SAIs have been invited to participate in the programme. With the Ebola outbreak in West Africa in 2014 the programme was put on hold. The cooperation meeting of stakeholders was finally conducted in Oslo in August 2015, where all stakeholders signed statement of commitments for the program. The programme will support seven SAIs in conducting financial and compliance audits of assigned IFAD projects.

Programme Profile

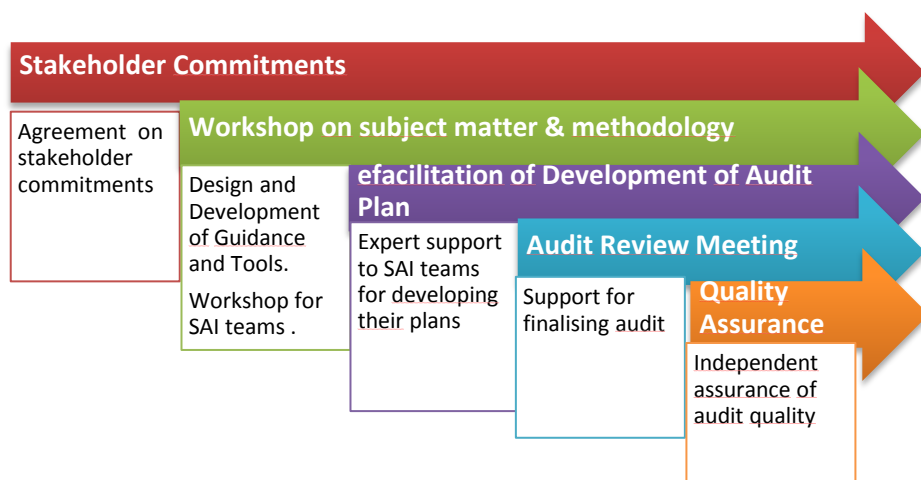
Full Name	Audit of Externally Funded Projects in Agriculture and Food Security Sector:
Duration	2015 to 2017
Link to SAI & IDI Outcomes	<i>This programme will help SAIs in contributing to accountability and transparency in their countries by conducting financial and compliance audits of externally aided project as such the programme is linked to both strategic priority one and two.</i>
	<i>The programme will be delivered as per IDI service delivery model -and is mainly linked to IDI outcome 1.</i>
Participating SAIs	Seven (7) SAIs in the AFROSAI-E Region: the Gambia, Malawi, Liberia, Rwanda, Sierra Leone, Tanzania and Zambia.
Other participating organizations	
Participants	Head of SAI, top management (for management meeting) , middle management (functional heads) and Audit teams
Cooperation Partners	International Fund for Agriculture Development (IFAD)
Funding Sources & Budget	IFAD and IDI basket fund

Programme Implementation Strategy

The main objective of the programme is **increased involvement of SAIs in auditing externally aided projects in agriculture and food security sector, by supporting SAIs in enhancing their capacity and performance in conducting such audits.**

Under this programme IFAD will assign projects audits for specified projects to SAIs, instead of private sector auditors. In addition to this in the second round of audits, the SAIs will also conduct compliance audits besides financial audits. The IDI will support participating SAIs in doing these audits as per ISSAIs by following the IDI cooperative audit model.

The implementation of the project is expected to follow the IDI Cooperation Audit Support model as detailed below:



1. Needs assessment and agreement on stakeholder commitments

In 2015 the IDI facilitated a stakeholders meeting for SAI top management, IFAD and IDI representatives to share information on the status and challenges of SAIs in auditing externally aided projects in agriculture and food security sector, agree on the programme design and the roles and responsibilities of each of the stakeholders. The meeting ended with the signing of a statement of commitments between the SAIs, IFAD and the IDI for achieving programme outcomes. IFAD and the SAIs

have also agreed on the audits that will be contracted to the SAIs.

1. Design and Development of guidance and courseware for financial and compliance audit of externally aided projects

The IDI will put together a resource team of regional resource persons, IFAD resource persons and IDI resource persons to develop guidance on conducting financial and compliance audit of externally aided projects. The team will also design and develop courseware for the blended learning support to be provided to SAI teams.

2. Workshop on auditing externally aided projects

The resource team will train SAI teams in conducting financial audit of IFAD funded projects using the guidance and courseware developed. SAI teams will also develop draft audit plans for carrying out their financial audits.

3. E-facilitation of audit plans

Support will be provided to SAIs teams in finalizing their audit plans through an electronic platform.

4. Pilot Audits.

Participating SAIs are expected to carry out financial audits of IFAD Projects between the period March and August 2016 depending on SAI reporting timelines and IFAD. SAIs will also in 2017 expected to carry out Financial and Compliance Audit after the lessons learnt and the training workshop on compliance audit.

5. Support for finalizing audit

Participating SAI teams will be supported through onsite support visits for conducting their audits and finalizing their audit.

6. Lessons Learned & Compliance audit workshop – The lessons learned meeting for the first round of financial audits will be combined with a workshop for compliance audit teams. While the documented lessons learned will feed into the second round of financial audits, compliance audit teams will be trained in conducting an ISSAI based compliance audit for the externally aided projects.

7. Quality Assurance – Each audit conducted under this programme will be independently quality assured to ensure that the audit meet the applicable ISSAI requirements. The quality assurance will be carried out by an independent team of experts.

Objective: Increased involvement of SAIs in auditing externally aided projects in agriculture and food security sector, by supporting SAIs in enhancing their capacity and performance in conducting such audits.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Guidance and courseware for audit of externally aided projects	2015	% participating SAIs that use trained SAI teams and guidance in conducting Audits in externally funded projects	0 (2015)	60% (2017)	% participating SAIs that issue audit certificates and reports on financial and compliance audit of externally funded projects within an agreed timeframe	0(2015)	70%(2016-2017)
<i>IDI project reports</i>		<i>Source : IDI Project reports</i>			<i>Source : IDI Programme Monitoring System</i>		
No. of SAI staff trained in financial audit	14 (2016)				% financial audits which meet applicable Financial audit ISSAI requirements	0(2015)	60% (2016)
<i>IDI project reports</i>					<i>Source : Quality assurance review reports</i>		
No of SAI staff trained in compliance audit	14(2017)				% compliance audits which meet applicable compliance audit ISSAI requirements	0(2015)	60% (2017)
<i>IDI project reports</i>					<i>Source : Quality assurance review reports</i>		
No of SAIs supported in conducting Financial audit	7 SAIs (2016 & 2017)				% participating SAIs that audit externally funded projects in agriculture and food security sector on regular basis	29% ³ (2015)	60% (2020)
Compliance Audit	7 SAIs (2017)						
<i>Source: IDI Programme Monitoring System</i>							
Documented lessons learned	2017						
<i>Source : IDI project reports</i>							

³ SAIs of Rwanda and Tanzania regularly audit IFAD projects currently

Assumptions SAIs

- SAIs and SAI leadership are willing to conduct audits of externally funded projects
- Participating SAIs have the resources and capacity to conduct both types of audit
- SAIs keep the commitments made.

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- IFAD successfully coordinates the assignment of audits to participating SAIs

Projects & Budgets

Language	No.	Project	Budget in NOK	Funding Source
English	1	Workshop for Training SAI Teams in Financial Audit and development of draft audit plans	799 202	IFAD
English	2	E-Facilitation of Audit Plans	0	IFAD
English	3	Pilot Audit 1	0	IFAD
English	4	Audit Review and Support Visits to 3 SAIs (The Gambia, Malawi and Liberia)	253 372	IFAD
English	5	Support through e-learning	7 857	IFAD
English	6	Quality Assurance 1	193 466	IFAD
		TOTAL 2016	1 253 897	
		TOTAL 2017	1 175 294	
		TOTAL PROGRAMME	2 429 191	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.
2. Use of SAI resources	Professional capacity of SAI staff developed by using some as resource persons and training SAI team. The pilot audits on externally project will be conducted by SAI teams. As such SAI will have own capacity to conduct audit of donor funded projects in accordance to the ISSAIs
3. Lessons Learned & Exit Meetings	IDI will organise lessons learned and exit meetings with SAI teams and SAI management
4. Development of guidance	The guidance developed as a part of this programme will be available to SAI teams
5. Donor contact	The IDI has facilitated increased contact between IFAD and SAIs, this expected to lead to future audits of IFAD projects by SAIs

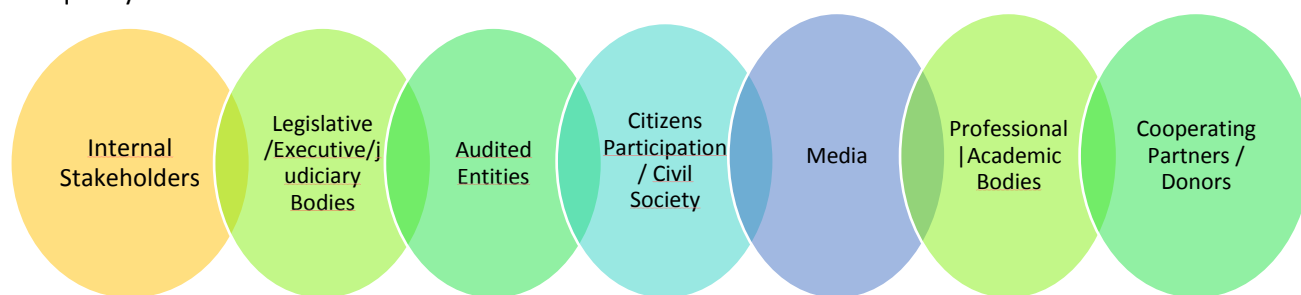
A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating (CXD)	Control rating	Residual risk (EXF)	Control measures	Control Owner	Notes	Alert Code
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0.6	3.6	SAIs Commitment to the programme and SAI donor contact	MCD		
3.	Quality of deliverables	3	1	3	0.2	0.6	The programme will follow the IDI Service delivery model.	MCD		
4.	Availability of resource persons	3	2	6	0.2	1.2	SAIs Commitment to provide resource persons, availability of regional pool and IFAD resource persons	MCD		
5.	Natural causes - Ebola	3	2	6	0.6	3,6	In case of fresh Ebola outbreak, eLearning support can be provided to SAI teams in carrying out the audits	MCD	While eLearning support can be provided, the SAIs may not have the resources to do the audits in such situations.	

SAIs engaging with stakeholders

Background

Democratic governance gives SAIs a critical role in holding governments to account and enabling legislative oversight. SAIs are a critical part of the national accountability architecture. Given their mandates to “watch” over government accounts, operations and performance, they should be natural partners of citizens in exercising public scrutiny. The scope of SAI’s work is to increase transparency for the benefit of citizens through external auditing. Effectiveness of SAIs’ operations can be ensured only through sustained interaction with the various stakeholders which include the executive, legislature, media, civil society organizations and the citizens to name a few. During XX INCOSAI in Johannesburg, South Africa in November 2010, the INTOSAI members recognized that, “The effectiveness with which SAIs fulfill their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change.”

Besides external stakeholders, the communication and engagement of internal stakeholders within the SAI significantly impacts the quality of SAI work and results.



While many SAIs face challenges both internal and external in their engagement with stakeholders, there are SAIs that are excellent examples of good practices in stakeholder engagement. SAI’s engagement with stakeholders is impacted by both, the SAIs own capacity to engage and the readiness and capacity of different stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement can lead to greater audit impact and enable the SAI in delivering envisaged value and benefits.

The IDI in its Strategic Plan 2014 to 2018 placed SAI stakeholder engagement as one of the priorities. This was also identified as one of the key focus area for SAI Capacity development support in the IDI Global Survey Report 2014. The programme is aimed at strengthening SAI capacity to engage effectively with key stakeholders leading to greater participation of key stakeholders in SAI audit process and better understanding of SAI work and audit reports.

The programme design has been developed and agreed with a wide variety of stakeholders at the Planning Meeting of stakeholders in September 2015. As on date, 21 SAIs in CREFIAF have signed statement of commitments covering all elements of the programme design. Further consultations will be taken up with other regions in 2015 and 2016. The programme baselines and targets will be finalised based on the commitments signed by SAIs.

Full Name	<i>SAI s Stakeholder Engagement</i>
Duration	<i>2015 to 2020</i>
Link to SAI & IDI Outcomes	<p><i>This programme is linked to all strategic priorities of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency by engaging more effectively with stakeholders, it will help SAIs in their communication stakeholders and it will ensure that SAIs lead by example in striving for service excellence and quality.</i></p> <p><i>As the programme will be delivered following IDI service delivery model, will involve the development and use of global public goods and help SAIs in establishing stronger networks with its stakeholders it also covers IDI outcomes 1, 2 and 3.</i></p>
Participating SAIs	<i>Programme is planned to be offered to SAIs in seven (or eight⁴) INTOSAI regions. During the planning meeting, AFROSAI-E indicated that they already have a similar programme. The other regions have indicated that the SAI Heads need to be consulted. At the meeting with Heads of SAIs in CREFIAF, all 21 SAIs attending the meeting have signed up for the programme. The programme will be offered in all other regions as well. The total number of SAIs participating in this programme will be approximately eight one (81) and the actual number will be known after the SAIs sign the statement of commitments.</i>
Other participating organizations	<i>During the country level delivery SAI stakeholders in the country will be involved in programme interventions.</i>
Participants	<i>Head of SAI, top management (for management meeting) , SAI ,managers and staff from cross cutting SAI functions , SAI Stakeholders at country level</i>
Cooperation Partners	<i>INTOSAI Regions, Effective Institutions Platform in OECD</i>
Funding Sources & Budget	<i>USAID, IDI basket fund</i>

Programme Implementation Strategy

The main objective of the programme is **“greater audit impact through enhanced SAI stakeholder engagement”**. The programme will be delivered at global, regional and SAI level. In order to reach this objective, The IDI has envisaged the following implementation strategy.



⁴ As there is a change in CAROSAI leadership, the region will be consulted once more

1. Obtain SAI Commitment for the Programme Design and Outcomes

In 2015 and 2016 the IDI will meet with SAI top management and other partners to discuss and agree on the programme design and obtain commitments for programme outcomes. This meeting will also provide an opportunity for SAs to share information, experiences and challenges related to SAI practices in this area.

2. Research on SAI stakeholder engagement practices – A research project will be taken up on SAs stakeholder engagement practices. It will be conducted in English at a global level and will inform the global public goods developed for this programme.

3. GPGs – Guidance on SAI stakeholder engagement Development of Global Public Good and IDI products – The guidance on engaging with stakeholders (developed first in English) will provide good practice guidance on how to conduct stakeholder mapping, develop a stakeholder management strategy and action plan, communicate the audit message and the dynamics involved in engaging with different stakeholders i.e. internal stakeholders, legislative, executive, judiciary and bodies like PAC, audited entities, citizens, civil society and media. Social media and internet play a key role in shaping public opinion and as a platform for interaction. The role of social media and how it can be used by in the interaction with stakeholders will be explored. Structure courseware will also be developed for an blended learning programme for workshop for SAI teams.

4. Blended Learning Programme and Development of Action Plans - SAI heads will nominate SAI teams, as per agreed criteria, who will be trained to develop a strategy and action plan for SAI's stakeholder engagement. The teams will support their SAs in developing the strategy and action plan. IDI will provide online support to participating SAs. IDI will provide further support through a review workshop where resource persons will provide feedback on the SAI strategies and action plans developed.

5. SAI level support for implementation of action plan - While all participating SAs will be expected to implement their action plans, the IDI will provide SAI level support to a selected number of SAs to implement their strategies. SAs to be supported will be selected on the basis of the level of their commitment, quality of their strategy documents and preparedness for engaging with stakeholders.

Support provided at SAI level can consist of a variety of interventions e.g. internal communications interventions, SAI audited entity workshops, SAI-PAC workshops, media training, engagement with civil society, implementing strategies for citizens engagement in the audit process etc. The support provided will depend on the nature of the SAI strategy and resources available.

6. Lessons learned and update of global products – Lessons learned during the programme implementation will be documented and the guidance will be updated.

Objective: Greater audit impact through enhanced SAI stakeholder engagement.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
Research report on SAIs practices in engaging with key stakeholders	English (2015)	% invited SAIs committing to programme outcomes	0(2015)	80% (2016)	% participating SAIs that substantially implement their action plan for engaging with stakeholders	0 (2015)	30 % (2019)
Source : IDI project report		Source : Signed statement of commitments			Source: IDI Programme Monitoring System		
Guidance on SAIs engaging with stakeholders available in English Arabic, French & Spanish	(2016) (2017)	% participating SAIs teams who develop strategy for stakeholder engagement and action plan based on IDI guidance	0 (2016)	50% (2017)	% SAIs supported at local level, that report greater audit impact due to enhanced interaction with key stakeholders	0 (2015)	25% (2022)
Source : IDI project reports		IDI programme monitoring system			Source: IDI Programme Monitoring System		
Blended learning programme for SAI teams English Arabic, French & Spanish	(2016) (2017)				% SAIs that report developing the next round of strategy and action plan for stakeholder engagement on their own	0(2015)	25% (2022)
Source : IDI project reports					Source : IDI Programme		

					Monitoring System		
SAI staff trained in stakeholder engagement	200 (2017)				% SAIs supported at local level where key stakeholders report enhanced interaction with the SAI	0(2015)	25% (2022)
Source : IDI project reports					IDI programme monitoring system		
Number of SAIs provided support for development of strategy & action plan	30 SAIs English 21 SAIs CREFIAF 15 SAIs ARABOSAI 15 SAIs in OLACEFS (2017-2018)						
Source : IDI project reports							
No. of SAIs provided SAI level support for implementation of action plan	15 SAIs (2019)						
Source : IDI project reports							
Lessons Learned documented	2019						
Source: IDI reports							

Assumptions SAIs

- SAIs want to enhance their engagement with stakeholders
- SAIs have enabling framework and environment to engage with stakeholders
- SAIs have the resources and capacity to implement strategy and action plan

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Willingness and ability of stakeholders at country level to engage with the SAI

Projects & Budgets

Language	No.	Project	Budget in NOK	Funding Source
English	1	IDI Meeting with Heads of SAIs - PASAI	316 476	
Arabic	2	IDI Meeting with Heads of SAIs – ARABOSAI	198 377	
Spanish	3	IDI Meeting with Heads of SAIs - OLACEFS	216 433	
Global	4	Product Development Meeting - Guidance on SAI Engaging with Stakeholders	395 653	
Global	5	Product Development Meeting - Blended learning programme for SAI Engaging with Stakeholders	395 653	
		TOTAL 2016	1 522 592	
		TOTAL 2017	4 329 246	
		TOTAL 2018	5 248 385	
		TOTAL PROGRAMME	11 100 223	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.
2. Use of SAI resources	The SAI stakeholder strategy and action plan will be developed and implemented by SAI teams. As such SAI will have own capacity to engage with stakeholders. Moreover, instead of training individuals, teams are trained.
3. Lessons Learned & Exit Meetings	IDI will organise lessons learned and exit meetings with INTOSAI Regions, SAI teams and SAI management
4. Updated global public goods	Updated guidance on SAI engagement with stakeholders will be available for all SAIs. SAIs will be encouraged to incorporate these in their own procedures and practices
5. SAI strategic & operational planning	SAIs will be encouraged to include engagement with stakeholders in their strategic and operational plans

Risk Management

A No.	B Risk	C Impact	D Probability	E Risk rating	F Control rating	G Residual risk	H Control measures	I Control Owner	J Notes	K Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, exit meeting, country level support to SAIs	MCD	Despite the controls, there is still a risk in terms of willingness and ability of stakeholders to engage effectively with the SAIs. Involving the SAIs more to stakeholders may	

									also present the risk of perceived independence.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators	MCD		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from organisations	MCD	May be challenging to find resource persons in the SAI community that have a strong understanding of SAI engagement practices	
5.	Stakeholder preparedness to engage	3	2	6	0,6	3,6	Realistic strategy development model, selection of SAs for support based on stakeholder ability to engage			

ISSAI Implementation Initiative (3i Programme) in ARABOSAI

Background

INTOSAI has adopted the ISSAIs as an institutionalized framework for SAIs to improve public sector auditing globally and enhance professional capacities of the SAIs. The IDI has been mandated by INTOSAI to support SAIs in implementing the ISSAIs. Towards implementing this mandate, the 3i has been launched at a global level. Implementation of the ISSAIs will support the SAIs by providing standards and guidelines aimed to safeguard independent and effective auditing. These will also ensure quality and consistency in audits.

On 27 September 2013, the US Agency for International Development (USAID) entered into an agreement (Grant Agreement AID-263-G-13-00005) with the IDI to finance components of the 3i in Arabic for some SAIs belonging to the Middle East and North Africa (MENA) region countries. The programme currently covers 16 SAIs in the ARABOSAI region. The USAID supports the participation of the SAIs of Morocco, Algeria, Tunisia, Libya, Egypt, and Iraq. The SAIs in Gulf countries fund their own participation and the rest of the SAIs are supported by the IDI from its basket funds. USAID and the IDI have agreed to extend the support provided under this programme. The activities under this programme will span from 2014 to 2019.

The IDI has partnered with the INTOSAI PSC, FAS, PAS, CAS, CBC, ARABOSAI and USAID for this programme.

Programme Profile

Full Name	<i>ISSAI Implementation Initiative (3i Programme) in ARABOSAI</i>
Duration	<i>2014 to 2019</i>
Link to SAI & IDI Outcomes	<p><i>As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities</i></p> <p><i>SP1. Contribute to strengthening the accountability, integrity and transparency of government and public entities</i></p> <p><i>SP2. Demonstrating ongoing relevance to citizens and other stakeholders</i></p> <p><i>SP3. Leading by example</i></p> <p><i>It is also linked to the following IDI outcomes:</i></p> <p><i>IO1. Effective SAI capacity development programmes</i></p> <p><i>IO2. Global Public Goods used by stakeholders</i></p> <p><i>IO3. Stronger regional bodies, networks and communities</i></p>
Participating SAIs	<i>The following 16 SAIs are participating in the programme: Mauritania, Morocco, Algeria, Tunisia, Libya, Egypt, Sudan, Palestine, Lebanon, Iraq, Saudi Arabia, Syria, Kuwait, Qatar, Bahrain, Oman. USAID funds are however only used to support participation from: Algeria, Tunisia, Libya, Egypt, Morocco, and Iraq.</i>
Other participating organizations	<i>None</i>
Participants	<i>SAI top management (participating in 3i Management Workshops), SAI senior and operational management (participating in ISSAI Certification Programmes and pilot audits).</i>
Cooperation Partners	<i>INTOSAI Professional Standards Committee, Financial Audit Sub- committee, Performance Audit Sub-committee, Compliance Audit Sub-committee, INTOSAI Capacity Building Committee, ARABOSAI.</i>
Funding Sources & Budget	<i>USAID, IDI basket fund</i>

The main objective of the programme is “SAIs in ARABOSAI move from current audit practices to ISSAI based audit practices”.

This objective will be achieved through an implementation strategy that consists of five elements.



1. **Development of Global Public Goods** – As a part of the 3i Programme for English Speaking Regions a set of three iCATs and three ISSAI Implementation Handbooks for Financial, Performance and Compliance Audit have been developed. The three iCATs were translated into Arabic. All the products have been translated and adapted by a regional team of ISSAI mentors and experts. Products developed in English to support pilot ISSAI based audits will also be translated and adapted.

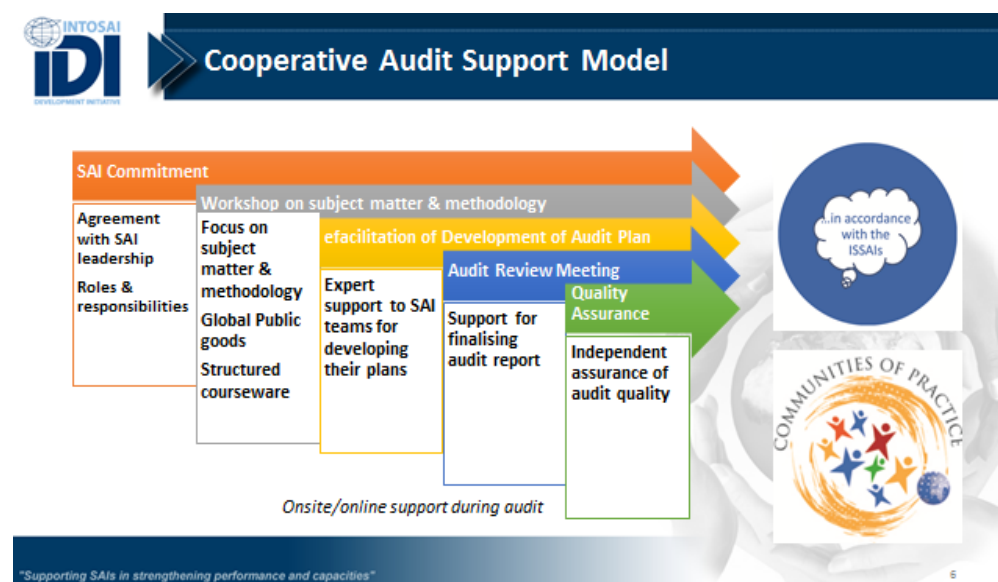
2. **ISSAI Certification Programmes** – Three ISSAI Certification Programmes on Financial, Performance and Compliance audit have started and are expected to be completed by end of 2015. 96 participants were selected using IDI online selection system.

Participants were selected mainly on the basis of their performance, paying due regard to SAI representation and gender balance. Three ISSAI Implementation workshops were simultaneously conducted in Casablanca, Morocco from 26 May to 12 June 2015. While 28 participants were trained in the financial audit workshop, 30 participants were trained in each of the performance audit and compliance audit workshop. The participants are now required to carry out iCATs in their SAIs and attend an iCAT review workshop and workshop on facilitating ISSAI implementation for the next phase of their certification programme. Participants who successfully complete all phases of the programme and submit individual action plans for supporting ISSAI implementation (duly approved by their SAI) will be certified as PSC-IDI ISSAI Facilitators. A pool of ISSAI facilitators is expected to be created to act as resource persons and champions for ISSAI Implementation in their SAIs, ARABOSAI and at international level.

3. **ISSAI Knowledge Network/Community of Practice** – The pool of ISSAI facilitators created across the regions will form the basis of the ISSAI knowledge network and community of practice. A community of practice will be available on IDI platform to facilitate the network and to also include other SAI professionals, experts and stakeholders. The community in Arabic will also provide for a platform for discussion and interaction on the global public goods and other products developed through the programme.
4. **ISSAI Based pilot Audits** – The IDI will support SAIs in conducting ISSAI based audits. The IDI and ARABOSAI will consult with SAIs regarding the type of audit and the audit topic. The pilot performance audit is expected to look at institutional frameworks for fighting corruption in a particular sector. As such this audit will be a cross cutting project between the 3i programme and the programme on SAI fighting Corruption.

In supporting the SAIs the IDI will use a blended approach as shown below.

The IDI will start the support process by seeking detailed commitment from each SAI provided support for conducting ISSAI based audit. The commitments will range from qualification of the nominated team to issuing of the audit report as per the legal mandate of the SAI. A two week workshop will be organized to train SAI teams on the selected subject matter e.g. if the SAIs decide on doing a compliance audit of procurement, the SAI teams will be trained in procurement issues, process and practices and compliance audit methodology as per ISSAIs. Structured courseware following the IDI course development model will be designed and developed by a team of regional resource persons. The SAI teams will then start developing the audit plan in their SAIs. They will be supported in this process through an eLearning platform. The output of this process is expected to be an



approved audit plan. SAI teams will be supported through the online platform as they conduct audit. If certain SAI teams are found to be in need of support, onsite support visits will be organized (maximum 3 for Performance audit and 3 for compliance audit). After completing their audit field work, the SAI teams will gather together to receive support for the

review of their draft reports by regional experts. After the audits are done and the reports are issued, an independent quality assurance review will be carried out to get assurance on the extent to which the audits comply with applicable standards.

A different model will be followed for supporting SAIs with financial audit. The IDI plans to support two SAIs in conducting ISSAI based financial audits. As the financial audit cycle is very short, experts will provide onsite support visits and online guidance to the two SAI teams.

5. **SAI Level ISSAI implementation startup** – Every participating SAI is expected to use the iCATs to map their needs and develop ISSAI implementation strategies based on their needs. IDI will hold an iCAT review meeting to provide expert support by reviewing the iCATs. 3i Management Workshop in ARABOSAI has already taken place to create ISSAI awareness amongst SAI top management and obtain their commitment for implementation of ISSAIs. ISSAI facilitators will be required to implement their individual action plans for the benefit of ISSAI implementation in their SAIs and the region. Supporting SAIs in conducting ISSAI based audits as described in the previous section also form part of SAI level implementation support.

SAI PMF Training for certified ISSAI Facilitators

Certified ISSAI facilitators will also be trained in SAI Performance Measurement Framework (SAI PMF) in 2017. The SAI PMF enables SAIs to get a high level picture of their performance against the ISSAIs and other established INTOSAI good practice. It consists of a set of indicators which allows for measurement of progress over time, as well as a qualitative assessment of the SAIs' internal capabilities, external deliverables and contribution towards more transparency, better public financial management and the fight against corruption. The SAI PMF will be a global

public good which SAls may make use of in their efforts to enhance their performance. It can be used for self-assessments, peer reviews or external assessments.

The IDI is planning to work on the alignment of iCAT and SAI PMF tools in 2015-2016. The SAI PMF is expected to be endorsed as an INTOSAI tool at the INCOSAI in Abu Dhabi in 2016. About 60 ISSAI facilitators will be trained as assessors and trainers in 2017.

Objective: SAIs in ARABOSAI move from current audit practices to ISSAI based audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
3i Products (iCATs, ISSAI Implementation Handbooks) available in Arabic	By 2015	% of SAIs from developing countries in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan ⁵	0 (2015)	25% (2019)
Source: IDI project reports, IDI community portal		Source : Signed statement of commitments			Source: IDI Programme Monitoring System		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Arabic)	By 2015	Percentage of participating SAIs reporting use of a. iCATs b. ISSAI Implementation Handbooks	0(2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue ⁶ audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50% (2017)
Source: IDI project reports		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50 % (2017)
Source: IDI project reports		Source: IDI Project Reports			Source: Quality Assurance Review		
Number of SAIs supported in ISSAI Implementation		Percentage of ISSAI facilitators used in SAI,	0(2014)	60% (2018)			

⁵ Information on this indicator will depend on SAI willingness to share data and presence of a QA mechanism at SAI level.

⁶ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

in conducting ISSAI based pilot audits		regional or global ISSAI Implementation efforts					
<ul style="list-style-type: none"> Financial Performance Compliance 	2 (2016) 9 (2018) 9 (2017)						
<i>Source : IDI project reports</i>		<i>Source: IDI Programme Monitoring System</i>					
No. of SAI provided onsite support							
<ul style="list-style-type: none"> Financial Performance Compliance 	2 (2016) 3 (2018) 3 (2017)						
<i>Source : IDI project reports</i>							
3i Community of practice available in Arabic	By 2015						
Source: Community of practice, IDI project reports							
Cumulative number of trained SAI PMF assessors from SAI in ARABOSAI (Male; Female)	55;7(2014 70;10 (2015) 85;15 (2016)						
<i>Source : IDI project reports</i>							

Assumptions SAIs

- SAIs want to implement ISSAIs
- SAIs and SAI leadership are willing to change systems and behavior
- SAIs have necessary mandate
- SAIs will keep commitments made

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to release experts to the programme

Language	No.	Project	Budget in NOK	Funding Source
Arabic	1	ARABOSAI Product Adaptation Meeting on CA Topic	221 357	
Arabic	2	ARABOSAI Workshop on CA Topic	938 852	
Arabic	3	ARABOSAI E-facilitation of Audit Plan Development	3928	
Arabic	4	ARABOSAI Cooperative Audits CA	0	
Arabic	5	ARABOSAI Preparatory Meeting of Resource persons Team	71 101	
Arabic	6	ARABOSAI Onsite support to FA Cooperative audits	94 278	
Arabic	7	ARABOSAI E-Facilitation of Audit	3 928	
Arabic	8	ARABOSAI Evaluation	148 860	
		TOTAL 2016	1 482 304	
		TOTAL 2017	1 981 409	
		TOTAL 2018	0	
		TOTAL PROGRAMME	3 463 713	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.
2. Use of SAI resources	Professional capacity of SAI staff developed by using some as resource persons and training SAI staff. The ISSAI implementation strategy and action plan will be developed and implemented by SAI staff..
3. Role of SAI middle level management	SAI middle level management that supervises audits and other work done by SAI teams will be included and involved in the pilots
4. Updated global public goods	Updated guidance on ISSAI implementation and iCATs will be available for all SAIs. SAIs will be encouraged to incorporate these in their own procedures and practices
5. SAI strategic & operational planning	SAIs will be encouraged to include ISSAI implementation in their strategic and operational plans
6. Lessons Learned	Through meetings with SAI top management, programme monitoring and feedback from SAI staff, IDI will gather lessons learned that will feed into the next stage of the programme
7. 3i Phase II	Support for ISSAI Implementation is planned as a regular work stream in the IDI. After the completion of Phase I, the IDI plans to launch phase II which may consist of components like regular certification programme for public sector auditors, quality assurance programme, SAI level support for ISSAI implementation etc.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	2	1	2	0,2	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD Global	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Programme based on SAI needs, involvement of SAIs in programme	MCD Global		

							planning, lessons learned, programme monitoring, 3i Phase II, support for pilot audits			
3.	Quality of deliverables	3	2	6	0,6	3,6	Goods developed with the involvement of standard setters, material developed and delivered following IDI service delivery model	MCD Global/ MCD Regional		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from other regions and organisations	MCD Regional		
5.	SAI willingness to share status of ISSAI implementation	3	2	6	1	6	confidentiality of shared information,	MCD Regional	The IDI has no mandate to require SAIs to share information related to implementation status of standards. In the absence of quality assurance systems in many of the SAIs, it is also difficult to get actual data on this.	
6.	Availability of safe venues	2	3	6	0,6	3,6	List of safe venues, dialogue with SAIs, more blended solutions, venues outside the region	MCD Regional		

3i Programme (Phase I) - OLACEFS

Background

INTOSAI has adopted the ISSAIs as an institutionalized framework for SAIs to improve public sector auditing globally and enhance professional capacities of the SAIs. The IDI has been mandated by INTOSAI to SAIs in implementing the ISSAIs. Towards implementing this mandate, the ISSAI Implementation Initiative programme has been launched by the IDI at a global level. Implementation of the ISSAIs will support the SAIs by providing standards and guidelines aimed to safeguard independent and effective auditing. These will also ensure quality and consistency in audits.

The 3i Programme aims to support SAIs in developing countries in implementing ISSAIs. The first phase of the 3i Programme aimed to cover level 2 and level 4 ISSAIs in financial, performance and compliance audit. The programme scope has subsequently been expanded in 2013 to cover the new level 3 ISSAIs as well. This first phase of the 3i Programme was launched in OLACEFS in 2014 and currently covers 18 SAIs in the OLACEFS region.

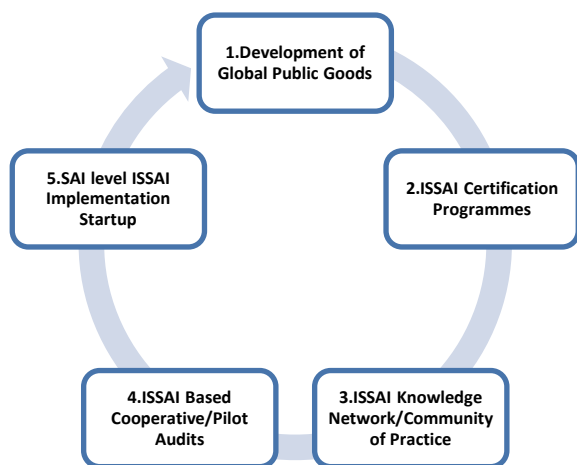
The IDI has partnered with the INTOSAI PSC, FAS, PAS, CAS, CBC, GTANIA, OLACEFS region and SAIs in OLACEFS region for this programme.

Programme Profile

Full Name	<i>3i Programme (Phase I)</i>
Duration	<i>2012 – 2017</i>
Link to SAI & IDI Outcomes	As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities SP1. Contribute to strengthening the accountability, integrity and transparency of government and public entities SP2. Demonstrating ongoing relevance to citizens and other stakeholders SP3. Leading by example It is also linked to the following IDI outcomes: IO1. Effective SAI capacity development programmes IO2. Global Public Goods used by stakeholders IO3. Stronger regional bodies, networks and communities
Participating SAIs	<i>OLACEFS: Argentina, Bolivia, Brasil, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, México, Paraguay, Perú, Puerto Rico, República Dominicana, Uruguay and Venezuela</i>
Other participating organizations	<i>NA</i>
Participants	<i>SAI top management (participated in 3i Management Workshops), SAI senior and operational management (participated in ISSAI Certification Programmes and participating in cooperative audits).</i>
Cooperation Partners	<i>PSC, CAS, FAS, PAS, CBC, GTANIA OLACEFS and OLACEFS region</i>
Funding Sources & Budget	<i>IDI basket fund</i>

The main objective of the programme is “SAIs in OLACEFS move from current audit practices to ISSAI based audit practices”.

This objective will be achieved through an implementation strategy that consists of five elements.

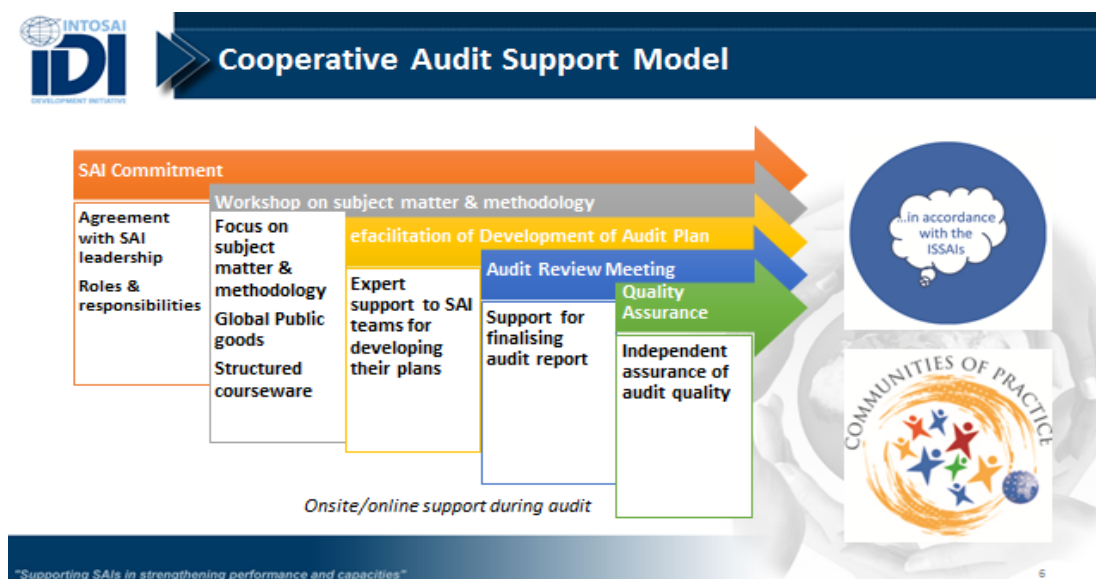


1. Development of Global Public Goods – As a part of the 3i Programme for English Speaking Regions a set of three iCATs and three ISSAI Implementation Handbooks for Financial, Performance and Compliance Audit have been developed. The three iCATs were translated into Spanish. All the products have been translated and adapted by a regional team of ISSAI mentors and experts. Products developed in English to support pilot ISSAI based audits will also be translated and adapted.

2. ISSAI Certification Programmes – Three ISSAI Certification Programmes on Financial, Performance and Compliance audit have been completed in 2015. The participants are now required to carry

out iCATs in their SAIs and attend an iCAT review workshop and workshop on facilitating ISSAI implementation for the next phase of their certification programme. Participants who successfully complete all phases of the programme and submit individual action plans for supporting ISSAI implementation (duly approved by their SAI) have been certified as PSC-IDI ISSAI Facilitators. A pool of 54 ISSAI facilitators has been created to act as resource persons and champions for ISSAI Implementation in their SAIs, OLACEFS and international level.

3. ISSAI Knowledge Network/Community of Practice – The pool of ISSAI facilitators created across the regions will form the basis of the ISSAI knowledge network and community of practice. A community of practice has recently been launched (October 2015) on IDI platform to facilitate the network and to also include other SAI professionals, experts and stakeholders. The community in Spanish will also provide discussion and interaction on the global public goods and other products developed through the programme.



4. ISSAI Based pilot Audits – The IDI will support SAIs in conducting ISSAI based audits. The pilot audit is based on performance audit on the topic of poverty alleviation. The course has been designed and will start on 28th October 2015.

The structured courseware follows the

IDI course development model and has been designed and developed by a team of regional resource persons. The

SAI teams will then start developing the audit plan in their SAs. They will be supported in this process through an eLearning platform. The output of this process is expected to be an approved audit plan. SAI teams will be supported through the online platform as they conduct audit. After completing their audit field work, the SAI teams will gather together to receive support for the review of their draft reports by regional experts. After the audits are done and the reports are issued, an independent quality assurance review will be carried out to get assurance on the extent to which the audits comply with applicable standards.

5.SAI Level ISSAI implementation startup – Every participating SAI is expected to use the iCATs to map their needs and develop ISSAI implementation strategies based on their needs. IDI will hold an iCAT review meeting to provide expert support by reviewing the iCATs. 3i Management Workshop in OLACEFS has taken place to create ISSAI awareness amongst SAI top management and obtain their commitment for implementation of ISSAIs. The IDI requires certified ISSAI facilitators to implement their individual action plans for the benefit of ISSAI implementation in their SAs. The IDI will put in place a monitoring system to follow up on the implementation of individual action plan. Supporting SAs in conducting ISSAI based audits as described in the previous section also form part of SAI level implementation support.

Objective: SAIs in OLACEFS move from current audit practices to ISSAI based audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Spanish)	By 2015	Percentage of participating SAIs reporting use of c. iCATs d. ISSAI Implementation Handbooks	0(2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue ⁷ audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40% (2017) PA: 40% (2017) FA: 50% (2017)
Source: IDI project reports		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAI Staff who complete ISSAI compliance report and make strategy	0(2014)	60%(2016)	SAI starts implementation based on the strategy	0 (2015)	CA: 40% (2017) PA: 40% (2017) FA: 50% (2017)
Source: IDI project reports		Source: IDI Project Reports			Source: IDI Programme Monitoring system		
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits • Performance	9 (2018)	% of SAIs complete the audit following the methodology and quality assured.	0(2014)	60% (2017)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50 % (2017)
Source : IDI project reports		Source: IDI Programme Monitoring System			Source : Quality Assurance review reports		
3i Community of practice available in Spanish	2015	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	80%(2015)			
Source: Community of practice, IDI project reports		Source : IDI project reports					

⁷ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

	Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0(2014)	50% (2017)			
	Source : IDI Programme Monitoring system					

Assumptions SAIs

- SAIs want to implement ISSAIs
- SAIs and SAI leadership are willing to change systems and behavior
- SAIs have necessary mandate
- SAIs will keep commitments made

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to release experts to the programme

Projects & Budgets

Language	No.	Project	Budget in NOK	Funding Source
Spanish	1	OLACEFS Audit Planning Meeting	727 512	IDI Basket Funds
Spanish	2	OLACEFS Online support audit process	0	IDI Basket Funds
Spanish	3	OLACEFS Review Meeting Coop. Audit Performance - Poverty Alleviation	727 512	IDI Basket Funds
		TOTAL 2016	1 455 024	
		TOTAL 2017	331 544	
		TOTAL 2018	0	
		TOTAL PROGRAMME	1 786 568	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.
2. Use of SAI resources	Professional capacity of SAI staff developed by using some as resource persons and training SAI staff. The ISSAI implementation strategy and action plan will be developed and implemented by SAI staff..
3. Role of SAI middle level management	SAI middle level management that supervises audits and other work done by SAI teams will be included and involved in the pilots
4. Updated global public goods	Updated guidance on ISSAI implementation and iCATs will be available for all SAIs. SAIs will be encouraged to incorporate these in their own procedures and practices
5. SAI strategic & operational planning	SAIs will be encouraged to include ISSAI implementation in their strategic and operational plans
6. Lessons Learned	Through meetings with SAI top management, programme monitoring and feedback from SAI staff, IDI will gather lessons learned that will feed into the next stage of the programme
7.3i Phase II	Support for ISSAI Implementation is planned as a regular work stream in the IDI. After the completion of Phase I, the IDI plans to launch phase II which may consist of components like regular certification programme for public sector auditors, quality assurance programme, SAI level support for ISSAI implementation etc.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	2	1	2	0,6	1,2	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, lessons	MCD		

							learned, programme monitoring, 3i Phase II, support for pilot audits			
3.	Quality of deliverables	3	2	6	0,6	3,6	Goods developed with the involvement of standard setters, material developed and delivered following IDI service delivery model	MCD		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from other regions and organisations	MCD		
5.	SAI willingness to share status of ISSAI implementation	3	2	6	1	6	confidentiality of shared information,	MCD	The IDI has no mandate to require SAIs to share information related to implementation status of standards. In the absence of quality assurance systems in many of the SAIs, it is also difficult to get actual data on this.	
6	Use of external consultants instead of created SAI capacity for ISSAI Implementation	2	3	6	0,6	3,6	Dialogue with SAI leadership and donors to coordinate efforts	MCD		

ISSAI Implementation Initiative (3i Programme) in CREFIAF

Background

INTOSAI has adopted the ISSAIs as an institutionalized framework for SAIs to improve public sector auditing globally and enhance professional capacities of the SAIs. The adoption of the ISSAIs represents a milestone in the strengthening of the global public sector audit profession, and will serve as a key tool for securing greater uniformity in the way public sector auditing is conducted. This will in turn contribute to improving audit quality; facilitate benchmarking of current practices against internationally recognized best practices, and for ensuring increased credibility of SAI audit reports.

For the ISSAIs to fulfil their potential they need to be applied globally by the SAI community. Most SAIs will face challenges in the successful implementation of the voluminous ISSAI framework. The ISSAIs are frequently technical and complex, and may represent challenges in terms of for instance changing audit approaches, securing coherence between national manuals and standards and the ISSAIs, and in building staff capacity to ensure successful implementation. They pose a particular challenge for the numerous SAIs in developing countries. The vast majority of INTOSAI members, 144 out of 192 SAIs, are located in developing countries, many of which face considerable resource, capacity and skills constraints. The IDI has been mandated by INTOSAI to support SAIs in implementing the ISSAIs. Towards implementing this mandate, the 3i programme has been launched by the IDI at a global level. Implementation of the ISSAIs will support the SAIs by providing standards and guidelines aimed to safeguard independent and effective auditing. These will also ensure quality and consistency in audits.

The IDI has initiated support for implementation of ISSAIs with a comprehensive capacity development programme called the ISSAI Implementation Initiative -3i Programme Phase I. This programme has been delivered in English speaking regions of INTOSAI from 2012-2014. The 3i Programme Phase I for CREFIAF will be delivered from 2014 to 2016. The IDI has partnered with the INTOSAI PSC, FAS, PAS, CAS, CBC, and CREFIAF for this programme.

Programme Profile

Full Name	<i>ISSAI Implementation Initiative (3i Programme) in CREFIAF</i>
Duration	<i>2014 to 2019</i>
Link to SAI & IDI	<i>As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities</i>
Outcomes	<i>SP1. Contribute to strengthening the accountability, integrity and transparency of government and public entities</i> <i>SP2. Demonstrating ongoing relevance to citizens and other stakeholders</i> <i>SP3. Leading by example</i> <i>It is also linked to the following IDI outcomes:</i> <i>IO1. Effective SAI capacity development programmes</i> <i>IO2. Global Public Goods used by stakeholders</i> <i>IO3. Stronger regional bodies, networks and communities</i>
Participating SAIs	<i>The following 23 SAIs are participating in the programme: Benin, Burkina Faso, Burundi, Cameroon, Cape Verde, Chad, Central African Republic, Comoros, Congo, Cote d'Ivoire, Djibouti, Gabon, Guinea, Guinea Bissau, Equatorial Guinea, Madagascar, Mali, Niger, Democratic Republic of Congo, UEMOA, Sao Tome and Principe, Senegal, Togo</i>
Other participating organizations	<i>None</i>
Participants	<i>SAI top management (participating in 3i Management Workshops), SAI senior and operational management (participating in ISSAI Certification Programmes and pilot audits)</i>
Cooperation Partners	<i>INTOSAI PSC, FAS, PAS, CAS, CBC, CREFIAF</i>



Programme Implementation Strategy

The main objective of the programme is “SAIs in CREFIAF move from current audit practices to ISSAI based audit practices”.

This objective will be achieved through an implementation strategy that consists of five elements.

1. Development of Global Public Goods – As a part of the 3i Programme for English Speaking Regions a set of three iCATs and three ISSAI Implementation Handbooks for Financial, Performance and Compliance Audit have been developed. The three iCATs were translated into French. All the products have been translated and

adapted by a regional team of ISSAI mentors and experts. Products developed in English to support pilot ISSAI based audits will also be translated in French and adapted.

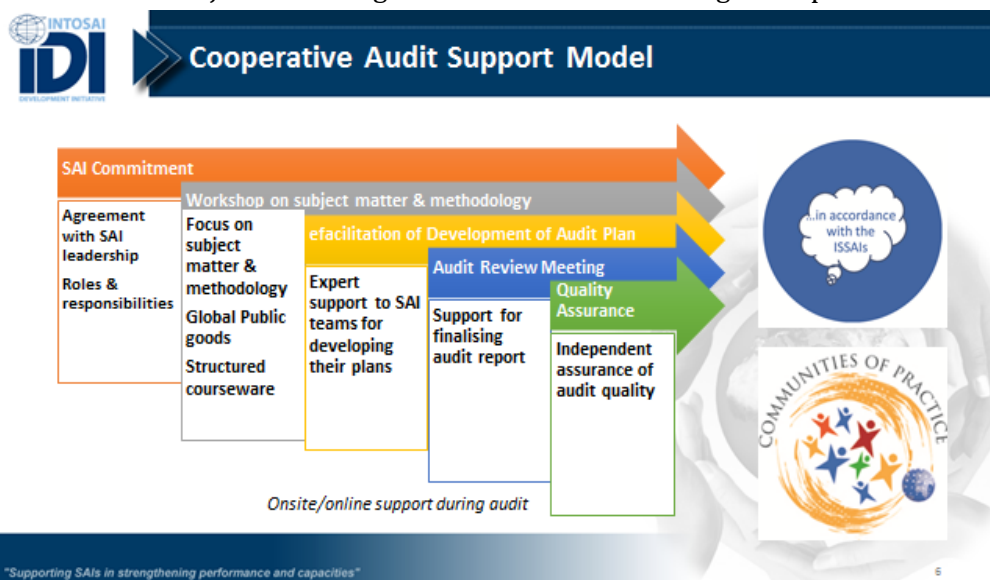
2. ISSAI Certification Programmes – Three ISSAI Certification Programmes on Financial, Performance and Compliance audit have started and are expected to be completed by end of 2016. 96 participants were selected using IDI online selection system. Participants were selected mainly on the basis of their performance, paying due regard to SAI representation, gender balance and managerial position. Three ISSAI Implementation workshops are planned to be conducted Cameroon from in November 2015 for Performance Audit and simultaneously in Cameroon, in February 2016, for Compliance and Financial audit. After these, participants will be required to carry out iCATs in their SAIs and attend an iCAT review workshop and workshop on facilitating ISSAI implementation for the next phase of their certification programme. Participants who successfully complete all phases of the programme and submit individual action plans for supporting ISSAI implementation (duly approved by their SAI) will be certified as PSC-IDI ISSAI Facilitators. A pool of ISSAI facilitators is expected to be created to act as resource persons and champions for ISSAI Implementation in their SAIs, CREFIAF and at international level.

3. ISSAI Knowledge Network/Community of Practice – The pool of ISSAI facilitators created across the regions will form the basis of the ISSAI knowledge network and community of practice. A community of practice in french will be available on IDI platform to facilitate the network and to also include other SAI professionals, experts and stakeholders. The community in French will also provide for a platform for discussion and interaction on the global public goods and other products developed through the programme.

4. ISSAI Based pilot Audits – The IDI will support SAIs in conducting ISSAI based audits. While gender audits and audit of Congo basin are proposed as performance audit topics, the compliance audit is likely to be on procurement. Two SAIs are also planned to be supported in conducting financial audit.

In supporting the SAIs the IDI will use a blended approach as shown below.

The IDI will start the support process by seeking detailed commitment from each SAI provided support for conducting ISSAI based audit. The commitments will range from qualification of the nominated team to issuing of the audit report as per the legal mandate of the SAI. A two week workshop will be organized to train SAI teams on the selected subject matter e.g. if the SAIs decide on doing a compliance audit of procurement, the SAI teams will be



trained in procurement issues, process and practices and compliance audit methodology as per ISSAIs. Structured courseware following the IDI course development model will be designed and developed by a team of regional resource persons. The SAI teams will then start developing the audit plan in their SAIs. They will be supported in this process through an eLearning platform. The output of this process is expected to be an approved audit plan. SAI teams

will be supported through the online platform as they conduct audit. If certain SAI teams are found to be in need of support, onsite support visits will be organized (maximum 3 for Performance audit and 3 for compliance audit). After completing their audit field work, the SAI teams will gather together to receive support for the review of their draft reports by regional experts. After the audits are done and the reports are issued, an independent quality assurance review will be carried out to get assurance on the extent to which the audits comply with applicable standards.

A different model will be followed for supporting SAIs with financial audit. The IDI plans to support two SAIs in conducting ISSAI based financial audits. As the financial audit cycle is very short, experts will provide onsite support visits and online guidance to the two SAI teams.

5.SAI Level ISSAI implementation startup – Every participating SAI is expected to use the iCATs to map their needs and develop ISSAI implementation strategies based on their needs. IDI will hold an iCAT review meeting to provide expert support by reviewing the iCATs. 3i Management Workshop in CREFIAF has already taken place to create ISSAI awareness amongst SAI top management and obtain their commitment for implementation of ISSAIs. ISSAI facilitators will be required to implement their individual action plans for the benefit of ISSAI implementation in their SAIs and the region. Supporting SAIs in conducting ISSAI based audits as described in the previous section also form part of SAI level implementation support.

Programme Results Framework & Indicators

Objective: SAIs in CREFIAF move from current audit practices to ISSAI based audit practices

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
3i Products (iCATs, ISSAI Implementation Handbooks) available in French	By 2015	% of SAIs from developing countries in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan ⁸	0 (2015)	25% (2019)
Source: IDI project reports, IDI community portal		Source : Signed statement of commitments			Source: IDI Programme Monitoring System		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in French)	By 2016	Percentage of participating SAIs reporting use of e. iCATs f. ISSAI Implementation Handbooks	0(2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue ⁹ audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40%(2018) PA: 40%(2017) FA: 50% (2019)
Source: IDI project reports		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	5 (2016) 10 (2016) 11 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2017) FA: 50 % (2019)
Source: IDI project reports		Source: IDI Project Reports			Source: Quality Assurance Review		
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot		Percentage of ISSAI facilitators used in SAI, regional or global ISSAI	0(2014)	60% (2018)			

⁸ Information on this indicator will depend on SAI willingness to share data and presence of a QA mechanism at SAI level.

⁹ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

audits <ul style="list-style-type: none"> Financial Performance Compliance 	2 (2018) 10 (2016) 11 (2017)	Implementation efforts					
Source: IDI project reports		Source: IDI Programme Monitoring System					
No. of SAI provided onsite support <ul style="list-style-type: none"> Financial Performance Compliance 	2 (2018) 3 (2017) 3 (2017)						
Source: IDI project reports							
3i Community of practice available in French	By 2016						
Source: Community of practice, IDI project reports							

Assumptions SAIs

- SAIs want to implement ISSAIs
- SAIs and SAI leadership are willing to change systems and behavior
- SAIs have necessary mandate
- SAIs will keep commitments made

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Partners agree to release experts to the programme

Projects & Budgets

Language	No.	Project	Budget in NOK	Funding Source
French	1	3i ISSAI Implementation workshops CA and FA &	3 134 351	IDI Basket Funds
		3i ISSAI Implementation workshop PA for SAI Guinee Conakry	0	IDI Basket Funds
French	2	ICAT review Meeting PA and 3i Workshop on facilitating ISSAI implementation PA & 3i ISSAI Implementation workshop CA and FA for SAI Guinee Conakry	2 281 920	IDI Basket Funds
French	3	ICAT review Meeting CA and FA, and 3i Workshop on facilitating ISSAI implementation & ICAT review meeting PA, CA and FA for SAI Guinee Conakry	0	IDI Basket Funds
French	4	Design and development of the ISSAI Knowledge Network/Community of Practice in French	3928	IDI Basket Funds
French	5	Translation of courses, materials and others products to support the ISSAI based cooperative pilot Audits (PA, CA and FA) in French	78 565	IDI Basket Funds
French	6	Product Adaptation Meeting on CA cooperative pilot audit topic- Procurement	246 694	IDI Basket Funds
		TOTAL 2016	5 745 458	
		TOTAL 2017	1 964 125	
		TOTAL 2018	1 629 438	
		TOTAL PROGRAMME	9 339 021	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	<i>SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes</i>
2. Use of SAI resources	<i>Professional capacity of SAI staff developed by using some as resource persons and training SAI staff. The ISSAI implementation strategy and action plan will be developed and implemented by SAI staff</i>
3. Role of SAI middle level management	<i>SAI middle level management that supervises audits and other work done by SAI teams will be included and involved in the pilots</i>
4. Updated global public goods	<i>Updated guidance on ISSAI implementation and iCATs will be available for all SAIs. SAIs will be encouraged to incorporate these in their own procedures and practices</i>
5. SAI strategic & operational planning	<i>SAIs will be encouraged to include ISSAI implementation in their strategic and operational plans</i>
6. Lessons Learned	<i>Through meetings with SAI top management, programme monitoring and feedback from SAI staff, IDI will gather lessons learned that will feed into the next stage of the programme</i>
7.3i Phase II	<i>Support for ISSAI Implementation is planned as a regular work stream in the IDI. After the completion of Phase I, the IDI plans to launch phase II which may consist of components like regular certification programme for public sector auditors, quality assurance programme, SAI level support for ISSAI implementation etc.</i>

A No.	B Risk	C Impact	D Probabil ity	E Risk ratin g	F Cont rol ratin g	G Resi dual risk	H Control measures	I Cont rol Own er	J Notes	K Alert Code
				(CXD)		(EXF)				
1.	Added value	2	1	2	0,6	1,2	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Programme based on SAI needs, involvement of SAs in programme planning, lessons learned, programme monitoring, 3i Phase II, support for pilot audits	MCD		
3.	Quality of deliverables	3	2	6	0,6	3,6	Goods developed with the involvement of standard setters, material developed and delivered following IDI service delivery model	MCD , 3i team		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from other regions and organisations	MCD		
5.	SAI willingness to share status of ISSAI implementation	3	2	6	1	6	confidentiality of shared information	MCD	The IDI has no mandate to require SAs to share information related to implementation status of standards. In the absence of quality assurance systems in many of the SAs, it is also difficult to get actual data on this.	
6	Availability of internet	2	3	6	0,6	3,6	Agreement with SAs to provide their staff internet access in office, asynchronous weekly training modules, nature of blend tailored for CREFIAF	MCD		

ISSAI Implementation Initiative (3i Programme) Phase II

The IDI launched 3i Programme Phase 1 in 2012 to support SAIs in developing countries in implementing ISSAIs. The results framework of phase 1 included, development and dissemination of global public goods i.e. iCATs and ISSAI Implementation Handbooks, ISSAI certification programmes for financial, performance and compliance audit that have led to certified pool of about 250 ISSAI facilitators in English speaking regions and OLACEFS so far, 3i cooperative audits, 3i community portal for sharing information and experiences and startup support at SAI level. The delivery of the first phase has been completed in the English speaking regions and will continue in OLACEFS, ARABOSAI and CREFIAF during this operational planning period. The IDI has learned many valuable lessons during the rollout of phase I in English, through an external programme evaluation of programme and after consultations with key stakeholders. In the meanwhile the 2014 global survey showed an overwhelming need for continuation of support for ISSAI implementation.

In view of the above, support for ISSAI implementation will be a continuous workstream in the IDI. This workstream will be divided into different phases of 3i programme for helping the IDI focus its support on certain elements during any given period. During 3i Programme Phase II, which is has been launched in 2015, the following focus results framework



is tentatively envisaged. This framework is yet to be discussed with key stakeholders as such it is not finalised. Broadly speaking the IDI will continue with its maintenance programme for 3i products i.e. iCATs and ISSAI Implementation handbooks, work towards strengthening ISSAI certification programmes

to move them from participation based to competency based certification. The IDI will also actively participate in the Task Force of INTOSAI Certification for Auditors, chaired by SAI of South Africa. ISSAI based cooperative audits will continue to be supported following IDI's new cooperative audit model, the 3i community portal will be integrated with the IDI community portal, with a 3i Community of practice on the IDI community portal. The IDI will explore positioning iCATs as quality assurance tools for audit. The IDI will also explore the need and feasibility for a quality assurance programme at SAI or regional level. In this phase the IDI plans to provide more support at the SAI level for ISSAI implementation. This could include support in conducting iCATs, developing ISSAI strategies, setting up QA mechanism, conducting pilot audits etc.

SAI Young Leaders Programme

SAI leaders make all the difference in the stature, performance & professionalism of a SAI. Leadership is a quality that cuts across every area of the functioning and performance of SAI. In view of the critical significance of leadership, the IDI decided to launch a SAI Young Leaders Programme. The programme works on the premise of ‘transforming tomorrow’ by nurturing and grooming potential future leaders today.

The programme will be kicked off on a global platform at the IDI’s Global Leadership Symposium in November 2015. Leaders from different INTOSAI regions, young and not so young, will gather together to debate, introspect and share experience on what it takes to be an effective SAI leader. The group will look at leadership in terms of qualities and competencies required, examine what SAI leadership looks like in different cultures, different environments, at different levels of development. Some SAIs have good leadership programmes for young people joining in leadership position, INTOSAI regions like EUROSAI have also started new initiatives like Young EUROSAI to give a voice to the



younger generation. As these actors share experience on a common stage, young SAI leaders will express their hopes and aspirations for their future as leaders. Out of these discussions and musings, will emerge a plan for SAI Young Leaders Programme.

The SAI young leaders programme that aims to **change hearts and minds** will start in 2016 with a first batch of about

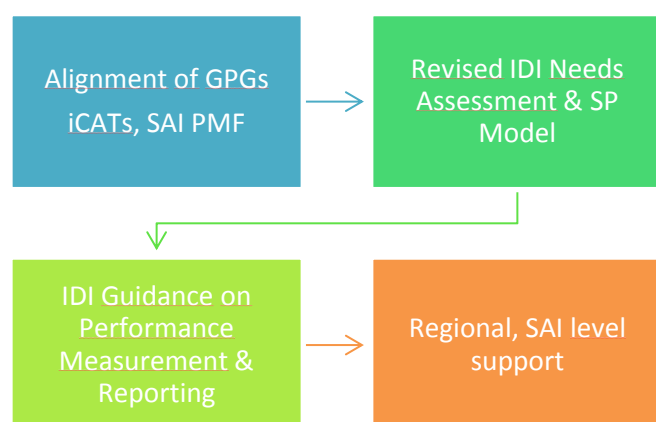
25 young leaders selected internationally after vigorous selection processes. This batch of 25 persons will be groomed and nurtured by exposing them to a wide variety of international and national learning experiences using modalities like eLearning, webinars, webcasts, workshops, visits, secondments, on the job assignments, mentoring and coaching, shadowing etc. The duration will be determined during detailed programme planning. The learning input will not just focus on subject matter skills and knowledge but look to build an overall personality with an attitude for leadership. The programme will be designed and delivered in English. It will be open for participants from all (developing) SAIs in the INTOSAI community.

The IDI will leverage on the existing portfolio of leadership programmes in SAIs, regions and other academic institutions to set up different modules of the SAI Young Leaders Programme. While the early part of 2016 will be spent in setting up the programme design and partnerships necessary for implementation, the later part of 2016 will be spent in selection and preparation for delivery. The first class of 25 young leaders is expected to pass out by 2018.

The programme is expected to be run on a regular basis, depending on the demand amongst SAIs. The future of the programme will be determined by its pilot run.

Strategy, Performance Measurement & Reporting

The IDI launched its strategic planning programme in 2006, to support SAIs in developing their strategic plans. Subsequently this programme was enlarged to include comprehensive needs assessment guidance. Under this programme the IDI developed a strategic planning handbook, needs assessment guidance and supported a large number of SAIs in INTOSAI regions in developing their strategic plans following a broad based approach. With the introduction of the ISSAI framework in 2010, the criteria and requirements for a well functioning SAI were clearly articulated. The IDI used this framework to develop its SAI Capacity Development Framework. The IDI provided support for ISSAI Implementation based on this framework and developed detailed ISSAI compliance assessment tools to help SAIs map their current practices to ISSAI requirements. The INTOSAI-Donor Cooperation Secretariat, located within the IDI, also coordinates efforts to develop a SAI PMF. In the meanwhile there has been increasing emphasis in the IDI and INTOSAI community on measuring performance and reporting on performance. The IDI realised the need to align its various guidance documents and tools developed over a period of time and integrate these into a comprehensive strategic management process. It was also time to revise the strategic planning guidance and augment different sections of the guidance. The Strategy, Performance Measurement and Reporting programme was launched in 2015 to take care of the



above mentioned needs. The main objective of the programme is **'strategically managed SAIs and INTOSAI regions leading to higher performance'**

The programme will include alignment of IDI and INTOSAI global public goods i.e. mainly the two frameworks, iCATs and SAI PMF, a revised needs assessment model based on SAI PMF and iCATs, a revised SP model based on a platform approach to strategic planning. The IDI also plans to provide more guidance on

performance measurement and reporting on performance. The guidance will address not only SAIs but INTOSAI regions as well. The IDI Strategic Planning Handbook is planned to be finalised in 2016. Thereafter the IDI will provide support in strategic planning, performance measurement and reporting to SAI and INTOSAI regions on the basis of requests received. The IDI has in 2015 provided such support to ASOSAI region and SAI Liberia. In the INTOSAI regions workshop on strategy, performance measurement and reporting held in 2015 in Oslo, all INTOSAI regions indicated a need for such support from the IDI. The exact nature of such support will be determined in dialogue with the regions. This programme will also be linked to 3i Phase II, as support for ISSAI implementation starts with the development of a strategy. Like support for ISSAI implementation, support for strategic management for SAIs and regions is also expected to be a continuing workstream in the support provided by the IDI to SAIs and INTOSAI regions.

SAI Independence

Effective SAIs deliver value and benefits and make a difference in the lives of citizens by contributing to accountability, transparency and integrity, staying relevant and leading by example. To be able to deliver these value and benefits a SAI needs an enabling and conducive institutional framework, this includes SAI independence as a primary requirement. Both the Lima and Mexico declarations define this SAI independence. SAI independence also finds central place in the 66th UN General Assembly resolution 2012 and 69th UNGA Resolution 2014 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs, which recognized that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence. In reality, many SAIs in the INTOSAI Community still fall well short of the level of institutional capacity and independence defined in the Mexico Declaration. The 2014 Global Survey clearly indicates that many challenges of SAIs in developing country remain on their independence.

Given SAI needs and the importance of this issue to the effectiveness of SAIs, the IDI plans to initiate support for institutional capacity development of SAIs through this programme. The purpose of the programme would be '**greater SAI independence**'. The pilot programme is expected to run from 2016- 2018 to begin with. While the programme design is yet to be discussed with key stakeholders, the programme is likely to have the following elements.

Advocacy - As a part of advocacy the IDI will advocate the cause of SAI independence in various for a, and in

close cooperation with other INTOSAI bodies. The IDI may also consider cooperating with INTOSAI regions to conduct and publish on a regular basis a study on SAI independence in different INTOSAI regions in comparison to the requirements of ISSAI 10. The study could also examine the link between SAI independence and the effectiveness of SAIs.

Guidance - The IDI may consider documenting guidance to illustrate what ISSAI principles could look like in different SAI models e.g. audit office model, court system etc- Model legislation, success stories could also be documented and shared. As SAIs lobby for independence, they also need to have in place appropriate organizational structures and processes that will be necessary once they have greater independence. This guidance could also include a discussion on such structures and processes.

SAI Level Support – The IDI plans to provide SAI level support for about three SAIs who seek to strengthen their independence. The SAIs to be supported will be selected on basis of clear criteria, which would include the readiness of SAI leadership and conduciveness of SAI environment. The IDI will provide SAI level support by helping the SAI draft legislation, reviewing draft legislation, supporting the SAI leadership in their dialogue with a wide variety of stakeholders as they lobby for greater independence, and arranging peer interaction with SAI heads in similar situations who have been successful.



Stronger regional bodies, networks and communities is one of the IDI outcomes envisaged in IDI strategic plan 2014-2018. INTOSAI regions are IDI's strongest partners in the design, development and delivery of all its capacity development support. The IDI works in cooperation with the regions in almost all programmes. The IDI believes that stronger INTOSAI regions will lead to better and more sustainable support to SAIs. The IDI engagement with the regions in its current strategic planning period has three aspects 1) Participation and voice of regions in expressing the needs and requirements of their members and in determining the nature of support provided by IDI 2) regions as cooperation partners for capacity development delivery 3) support to INTOSAI regions in strengthening their capacities and performance. In order to encourage consultation and provide support the IDI started annual workshops with INTOSAI regions in 2014. The first workshop called Planning and Prioritisation Workshop held in 2014, provided for identification of regional priorities from a portfolio of global priorities, the second workshop on strategy, performance measurement and reporting held in 2015 supported regional bodies in strategic planning, performance measurement and reporting. At this workshop regions discussed a regional strategic management framework that could form the basis of their strategic management processes. The IDI has provided strategic planning support to a number of regions so far. As per the demands of the regions, these workshops will continue to be held annually on topic of mutual interest. The work will also be sought to be aligned to the work on the INTOSAI regions under the auspices of the CBC. All INTOSAI regions have also sought support in strategic planning, performance measurement and reporting. The nature of this support varies from region to region. The support to be provided will be agreed between the regions and IDI.



The IDI also works towards stronger networks and robust communities of practice on topics of interest in the INTOSAI community. The IDI has over the years created pools of training specialists, ISSAI facilitators, public debt champions, IT Audit facilitators, MDP champions. In this operational plan period the IDI plans to consolidate its existing pool by creating a database, engaging with its resource pool on a regular basis, providing networking opportunities through communities of practice hosted and managed by the IDI. The IDI plans to create additional pools of eLearning and blended learning specialists in four languages during this operational plan period. Besides providing for knowledge networks on its own community portal, the IDI is also cooperating with INTOSAI KSC to set up a knowledge portal to host INTOSAI communities of practice. The portal is planned

for launch in November 2015, with communities of practice for SDGs, leadership and certification. While the IDI will support KSC Chair in the technical management and maintenance of the portal, the KSC Chair will be responsible for managing the contents of the portal and also for the management of communities of practice hosted on the portal.

Audit of Lending and Borrowing Frameworks

Background

In the last decade, several national governments (referred to as sovereigns) have faced debt crises. The frequency and severity of debt crises and the consequent adverse impact on managing of public finances reinforces the need for promoting responsible lending and borrowing behaviours. An important role in this is played by the national oversight institutions like the Parliaments and SAIs. The INTOSAI Working Group on Public Debt (WGPD) has developed ISSAIs and case studies to focus on public debt audit issues. The ISSAIs provide an overarching guidance to the SAIs engaged in public debt audit. Lack of globally agreed rules and regulations guiding sovereign financing have contributed to irresponsible sovereign borrowing and lending. UNCTAD has developed a set of voluntary principles on responsible sovereign lending and borrowing. The principles are meant to fill this gap.

In 2013, the IDI launched a comprehensive global programme on public debt with a focus on supporting SAIs in strengthening their audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. The global programme, covering 2013-2017, is run simultaneously in English and Spanish and will involve selected developing country SAIs.

Until the previous version of this programme plan the IDI had planned for a pool of certified PDA experts as one of the deliverables from the programme. However, in light of the resources required to create such a pool, the current requirements for certification for competency and level of professional staff capacity currently available in participating SAIs, the IDI is of the view that this element of the programme will be of little value for money in the current situation. As such this component of the programme is proposed to be removed. The IDI would instead like to focus its attention on the development of organisational capacity of the SAI to conduct quality audits in this area on a regular basis. A QA mechanism is being proposed to ascertain the quality of selected audits done as a part of this programme. This element is, of course, subject to the agreement by SAIs. A lessons learned and exit meeting is also proposed as an exit strategy for the programme.

A. Programme Profile

Full Name & Duration	Audit of Lending and Borrowing Frameworks , 2013-2017			
Programme Status	Implementation Phase			
Participating Group(s)	25 SAIs from ASOSAI, AFROSAI-E, OLACEFS, EUROSAI			
Participating SAIs	<u>ASOSAI</u> 1. Bangladesh 2. Bhutan 3. China 4. Indonesia 5. India 6. Malaysia 7. Maldives 8. Mongolia 9. Nepal 10. Philippines	<u>AFROSAI-E</u> 1. Botswana 2. Kenya 3. South Africa 4. Tanzania 5. Zambia 6. Zimbabwe	<u>OLACEFS</u> 1. Argentina 2. Brazil 3. Colombia 4. Honduras 5. Paraguay 6. Peru 7. Mexico 8. Venezuela	<u>EUROSAI</u> 1. Georgia
Level of participating staff	SAI top management , senior management, operational management			
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> WGPD, United Nations Institute of training and Research (UNITAR), United Nations Conference on Trade and Development (UNCTAD). MFA Norway is a financing partner <u>SAI and other institutions in-kind support</u> Resource Persons: from SAIs of Mongolia, Macedonia, Philippines, Brazil, Argentina,			

	Panama, Mexico, USA, Reserve Bank of India, Deloitte Norge and UNCTAD Hosts : 2014 - SAI Malaysia, Mexico and China 2015- SAI Paraguay
Funding Sources	Earmarked funding of NOK 9.5 million for 2013-2016 from MFA, Norway

B. Programme Results Framework



Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
SO1	Number of participating SAIs which issue ¹⁰ audit report on lending or borrowing framework within the established legal time frame	None	N/A	N/A	16 (2016)
Source : Annual Programme Monitoring, Programme Evaluation Report (2017)					
SO4	Number of draft audit reports which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	12 (2017)
Source : QA by independent reviewers (2017)					
IDI Outcomes					
IO 1.1	Programme delivered as per the IDI Service Delivery Model a) Programme selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational, professional staff capacity. d) IDI core values and principles	N/A	N/A	N/A	Programme delivered as per IDI Service Delivery Model by 2016

¹⁰ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	are respected e) IDI partners with relevant INTOSAI Committees, WGs and/ or regions				
Source : Programme Evaluation Report 2017					
IO1.2	Programme delivered to time and budget a) Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	N/A	N/A	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
Source: Programme Report 2017					
IO1.1	Percentage participating SAI staff whose professional capacity is developed by a) successfully completing their professional training b) conducting pilot audits as per best practice c) being deployed in future audits	None	80% SAI staff achieve a) in 2014	80% SAI staff achieve a) and b) in 2015	50% SAI staff achieve a), b) and c) by 2019
Source: Project Reports, Programme Monitoring Report and Programme Report 2017					
IO1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of lending and borrowing frameworks on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
Source: Project Reports, Programme Monitoring Report and Programme Report 2017					
IO. 2.1	No. of participating SAIs that report use of IDI-WGPD's updated Guide on Public Debt Management Audit	None	N/A	N/A	12 SAIs (2017)
Source: Programme Report 2017					
IO. 3.1	No. of participating SAI staff who a) Qualify as IDI-WGPD certified public debt audit champions b) Are used by their own SAIs or regions	None	N/A	70 participating SAI staff certified (2015)	35 certified champions used (2019)
Source : Project Reports, Programme Monitoring Reports, Programme Evaluation 2017,					
Programme Outputs					
	E-courses in English and Spanish on concepts and standards designed and delivered to SAI staff as per IDI's systematic approach to training	None	Achieved	N/A	Achieved in 2014
Source : Project reports					
	Support provided for pilot audits to SAI teams	None	N/A	Achieved	25 SAI teams supported 2015
Source : Project reports					

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
	IDI Community Portal hosts a) Community of Practice for public debt champions b) Resource material and guidance on public debt audit	None	a) Achieved	b) Achieved	a) & b) Achieved by 2016
Source : Project Reports					
	Global Public Goods developed and published on IDI community portal a)Updated IDI-WGPD guidance b)Research report on organisation and management of public debt systems in national governments, and status of SAI audit of public debt	None	a) Achieved	b) Achieved	a)&b) Achieved by 2016
Source : Project Reports, IDI Community Portal					
	Lessons learned documented and exit strategy discussions held with SAIs				Achieved by 2017
Source : Project Reports					

C. Projects and Budgets

Language	No.	Projects	Budget (NOK)
English	1	Global compendium of public debt audit findings from pilot audits	362 970
English	2	Update of IDI WGPD guidance on Public Debt and Harmonisation of ISSAIs	274 192
English	3	Knowledge sharing meetings (WGPD)	65 995
		TOTAL 2016	703 157
		TOTAL 2017	607 184
		TOTAL PROGRAMME	1 310 341

D. Stakeholder Communication Plan

<p>Communication with IDI Board Approval and reporting through Operational Plan and Annual Performance and Accountability Report</p> <p>Communication with Donors Annual Progress Report and Financial Report (supported by audited accounts) – June every year to MFA Final Report for Support Period- June 2017</p> <p>Communication with WGPD Programme Status Report submitted and presented during Annual WGPD Meetings</p>

E. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
Project Reports	To be filed within 15 days of the end of each project.	Manager Capacity Development	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
Programme Monitoring Reports	1.Quarterly for pilot audits 2. Web reports on downloads of materials and 3. Annual reports at conclusion of	Manager Capacity Development	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs

	programme to monitor progress		
Reports submitted to Donor	Annual Progress and Financial Reports	Manager Capacity Development, S&K Manager	Outputs delivered, deviations if any, possible impact on target group, risks identified,, implementation plan for next period, total expenses, approved budget and deviations, proposed budget for next period

F. Programme Evaluation Plan

- External evaluation to be carried out in 2017

G. Contribution to IDI Gender Goal

SAI Outcome	SAI teams will be encouraged to include at least one audit objective measuring gender impact of sovereign debt/lending policies
IDI Outcome	IDI nomination criteria for participation in the programme to encourage participation from gender equal teams IDI programme management team and the programme resource teams composition to be gender balanced as much as possible

H. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
1. Governments may lag behind in endorsement of the UNCTAD principles thereby limiting the ability of the SAI to conduct audit of borrowing and lending frameworks using the these Principles as audit criteria	Engagement with the Ministries of Finance , country debt management offices through UNCTAD, during the course of programme design and implementation	Audit scope may be limited.	IDI/SAIs
2. SAI may lack sufficient capacity to conduct audit of borrowing and lending frameworks according to the best practices incorporated in the guidance after the programme is over	Formal agreement with the SAIs on adoption and use of guidance, training of SAI teams in using the guidance. SAIs will be requested to nominate at least 3-4 persons in the team, who can play the role of SAI level experts for further dissemination	Nominated participants may not meet criteria , may not be deployed in the same field after the programme, or may leave the SAI	IDI /SAIs
3. Different stakeholders i.e. MFA, UNCTAD and SAIs may have competing expectations from the programme	Stakeholder and global planning meetings aimed at building consensus on expectations, results and scope and design of the programme	Stakeholder expectations may change over the duration of the programme	IDI/Stakeholders
4. Resource constraints: - Subject matter experts , including legal experts, may not be available - Programme may not find sufficient funding	Liaise with UNCTAD for legal and public finance management experts, WGPD and SAIs for subject matter experts Agreement with MFA Norway earmarked funds, Develop	Sovereign lending being an emerging area of audit, appropriate subject matter experts may not be available With the drop in NOK the actual funding for	IDI

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
		cost-sharing formula for participation of SAIs from non-OECD countries.	the programme has reduced substantially	
5. Country public financial management environments in different regions may be quite varied , thus creating a challenge in the programme to find the right pitch		A collaborative approach in programme design where experts from different INTOSAI regions work together simultaneously in English and Spanish to build on each others' experience.	The programme may not be able to address all the issues relevant in different country environments	IDI
New Risks	None	N/A	N/A	N/A

INTOSAI Capacity Building Committee (CBC) Support Programme

Background

In 2012, the INTOSAI CBC expressed a need to enhance participation of INTOSAI regions in its meetings and to disseminate CBC guidance for enhancing SAI capacities. The IDI agreed to be the implementing partner for this programme. The programme is funded by DFID and is being delivered in INTOSAI regions from 2012-2015.

In 2013, the IDI and DFID agreed to enhance the scope of the programme to provide comprehensive capacity development coverage. The programme objective is to better connect SAIs in developing countries to capacity building initiatives being led by the INTOSAI CBC by enabling developing countries SAIs to attend CBC committee meetings and through capacity building activities to improve the professional and organisational capacities.

While the programme components in CREFIAF, OLACEFS, CAROSAI and AFROSAI-E have been largely delivered, cooperative audits audit of disaster management and audit of procurements have been launched in ASOSAI and PASAI respectively in 2015. These audits are based on needs of the region and they will be supported by the IDI following IDI's new cooperative audit support model. The new model includes enhanced blended learning support to SAI teams and quality assurance of the audits done under the programme

A. Programme Profile

Full Name & Duration	CBC Support Programme, 2012-2015 (extended to 2016)						
Programme Status	Implementation phase						
Participating Group(s)	All INTOSAI regions, except EUROSAI. ASOSAI and PASAI launched in 2015						
Participating SAIs :	1. CBC Meetings	2. Dissemination of CBC Guides			3.	4.	
		<u>CREFIAF</u>	<u>OLACEFS</u>	<u>CAROSAI</u>	<u>AFROSAI-E</u>	<u>ASOSAI</u>	<u>PASAI</u>
	Benin, Belize, Cook Islands, Kiribati, AFROSAI-E, CAROSAI Secretariats	1. Cameroon, 2. Cap Verde, 3. Comoros, 4. Congo Brazzaville, 5. Republic Democratic of Congo, 6. Djibouti,	1. Argentina, 2. Brazil, 3. Chile, 4. Costa Rica, 5. Cuba, 6. Ecuador, 7. Honduras, 8. Mexico, 9. Panama, 10. Venezuel	1. Bahamas, 2. Barbados, 3. St Lucia, 4. Jamaica, 5. Guyana, 6. Grenada	1. South Sudan, 2. Uganda, 3. Tanzania, 4. Kenya, 5. Nigeria, 6. Ghana	1. Afghanistan 2. Bangladesh 3. Bhutan 4. China 5. Indonesia 6. India 7. Korea 8. Malaysia 9. Maldives 10. Mongolia 11. Nepal	1. Fiji, 2. Papua New Guinea, 3. Samoa, 4. Tonga, 5. Cook Islands, 6. Solomon Islands, 7. Tuvalu, 8. Vanuatu, 9. FSM

		7. Guinea Bissau, 8. Guinea Conakry, 9. Madagascar, 10. Mali, 11. Niger, 12. Sao Tome et Principe, 13. Chad and 14. Togo	a			12. Philippines 13. Pakistan 14. Myanmar 15. Cambodia 16. Lao PDR 17. Thailand 18. Vietnam 19. Ukraine	10. Marshall Islands 11. FSM Phonpei, 12. Guam
Level of participating staff	SAI top, senior and operational managers						
Cooperating Partners & SAI in-kind support	<u>Cooperation Partners</u> INTOSAI CBC and INTOSAI Regions, DFID financing partner <u>SAIs and other institutions in kind support</u> Resource Persons: SAIs of Burundi, Djibouti, Senegal, DRC, Cameroon, Madagascar, Gabon, Cote d'Ivoire, Brazil, Costa Rica, Venezuela, Brazil, USA, Barbados, Kenya Hosting: 2014 - SAIs of Tunisia, Morocco, Costa Rica, Panama, Barbados, Grenada, South Africa and Kenya						
Funding sources	NOK 5 632 000 ¹¹ from DFID and additional IDI basket funds						

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
SAI Outcomes						
SO 3	Number and percentage of participating SAIs in CREFIAF improving their HR Management, as measured by SAI-PMF indicator SAI-20: SAI Resource Leadership and Function a) Participating SAIs agree to cooperate with IDI-CBC in implementing a capacity development programme on HR management b) SAIs deploy teams who have undergone a training in HRM to do HR needs assessment, and Use the needs assessment results to develop Human Resource Strategy for their SAIs c) SAIs adopt and implement HR strategy	None	a) achieved by 10 SAIs	N/A	b) achieved by 10 SAIs	6 SAIs adopt and implement HR Strategy (2015)

¹¹ GBP 640 000 @ 8,8 NOK as agreed with DFID

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
Source: Programme evaluation 2015 and SAI PMF reports where available						
IO 1.1	Number of participating SAIs in OLACEFS improving their communications and stakeholder management, as measured by SAI PMF indicator dimensions SAI-22 (i) Communications Strategy, SAI-23 (i) Communication with the legislature, SAI-24 (i) Communication with the media, and SAI-24 (ii) Communication with citizens and civil society organisations	To be compiled	N/A	N/A	N/A	6 SAIs (2015)
Source: Programme evaluation 2015 and SAI PMF reports where available						
SO1	Number of participating SAIs in CAROSAI that issue reports based on cooperative revenue audits in a timely manner	None	N/A	N/A	N/A	6 SAIs
Source: Programme evaluation and programme monitoring reports						
SO 1	Number of participating SAIs in AFROSAI-E (English speaking sub-Saharan Africa) that issue reports based on cooperative audits of extractive industries in a timely manner	None	N/A	N/A	N/A	6 SAIs
Source: Programme evaluation and Programme monitoring reports						
IO 3	Levels of active involvement on the CBC Steering Committee and sub-committee 1 by developing country SAIs ¹²	At 2011 annual meeting of sub-committee 1 - presentation s made by representatives from 3	Achieved	Achieved	Achieved	The rate of attendance from developing country SAIs in the CBC meetings shows an improvement over 2011 statistics

¹² CBC-1 is merged with the main Capacity Building Committee since October 2013.

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
		developing countries (India, Morocco, Belize).				
Source: Project reports and Programme evaluation 2015						
IO 1.1	% participating SAIs in CREFIAF that a) Adopt HR Strategy b) Use HR courseware for further training in the SAI	None	N/A	a)Achieved	b)Achieved	80% SAIs of participating SAIs achieve 'a' and 'b' by 2015.
Source: Project reports and Programme evaluation 2015						
IO 1.1	Progress on training in techniques for increasing the use and impact of audit reports in OLACEFS a) Development of guidance materials b) SAI Staff trained	None	N/A	a)Achieved	b) Achieved	80%SAIs achieve a &b by 2015
Source: Project reports and Programme evaluation 2016						
IO 1.1	-Number of SAI staff trained in and then applying skills in cooperative revenue audits in CAROSAI a) Guidance on cooperative audits delivered to at least 12 participants from 6 SAIs b) 12 Participants develop pilot audit plans in their SAI teams c) Pilot audits conducted in 6 SAIs Publication of a compendium of lessons learned from cooperative revenue audits	None	None	N/A	(a) Achieved (b) Achieved	(c) Achieved Compendium is published for knowledge sharing
Source:	Project Reports and Programme Evaluation 2016					
IO 1.1	Number of SAI staff trained in and then applying skills in cooperative audit of extractive industries in AFROSAI-E a) Guidance on	None	None	N/A		a), b) and c) met by 6 SAIs in 2014-2015 Compendium published in 2015

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	cooperative audits of extractive industries delivered to at least 12 participants from 6 SAls b) 12 participants develop pilot audit plans in their SAI teams c) Pilot audits conducted in 6 SAls d) Publication of compendium of lessons learned				a) Achieved b) Achieved c) Achieved	
Source: Project Reports , Programme Evaluation 2016						
IO 3	Increase in the number of countries represented at the CBC sub-committee meetings a) All 8 regions represented at CBC-1 annual meeting	In 2011, 2 regions not represented, 6 SAls sent representatives, 2 funded by 3 rd parties	Achieved	Achieved	Achieved	All 8 regions represented at CBC annual meeting
Source: Project Reports, CBC minutes						

Note: Programme outputs not shown separately. Included in the milestones of programme outcomes

C. Stakeholder Communication Plan

Communication with IDI Board

Approval and reporting through Operational Plan and Annual Performance and Accountability Report

Communication with Donors

For 2016, as part of overall communication for the IDI Basket funding except for the reporting mentioned below

Responsible: IDI CD Manager and IDI S&K Manager

Reporting:

1. Annual Report of the Programme Activities - Due Date: End March 2016 for programme delivered up to 2015
2. Annual Financial statements and auditor's report - Due date: End May
3. Periodic Reports (light touch interim reports) to be sent for activities from August to December 2015 in January 2016

D. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
IDI Project Reports	Report to be filed within 15 days of project completion	CD Managers	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
Tracking Reports	1. Quarterly/Half yearly for pilot audits, HR strategy,	CD Managers	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAls

	communication strategy 2. Annual reports at conclusion of programme to monitor progress		
Reports submitted to Donor	Annual Progress and Financial Reports Periodic light touch reports	CD Manager and S&K Manager	Outputs delivered according to log frame , deviations if any, implementation plan for next period, total expenses for last quarter, forecast for next quarter

E. Programme Evaluation Plan

Effectiveness of the Programme – measure outcomes	The plan for programme evaluation will be drawn up in 2015 or 2016, in consultation with the donor for an evaluation in 2016 or 2017. The programme funding ends in 2015 while the programme activities end in 2016.
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F. Contribution to IDI Gender Goal

SAI Outcome	None
IDI Outcome	IDI nomination criteria for participation in the programme to encourage participation from gender equal teams IDI programme management team and the programme resource teams composition to be gender balanced as much as possible

G. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
There is a risk that plans for the dissemination of CBC guides may not reflect demand from the regions.	Engagement with regions to familiarise them with the available CBC guidance and efforts made to link the dissemination of CBC guides with needs expressed by the SAIs in the region	New needs may emerge which cannot be met under the scope of the programme Guides may not be updated to reflect the changing nature of audit / corporate functions in SAIs CBC Guides may overlap or duplicate existing guidance in some of the regions	CBC and IDI
There is a risk that the programme may help to develop a pattern of participation in meetings which cannot be sustained when external funding cease	CBC is planning a review of how the regions are organised, including consideration of how they can overcome funding difficulties.	Funding gaps may still persist	SAIs and CBC
SAIs ability to implement HR strategies and carry out audits on a regular basis	MOU signed with SAIs.	Local conditions may not be conducive	SAIs
New Risks	N/A	N/A	N/A

Capacity Building Committee Support Programme¹³: IDI-ASOSAI Cooperative Audit Programme on Audit of Disaster Management

Background

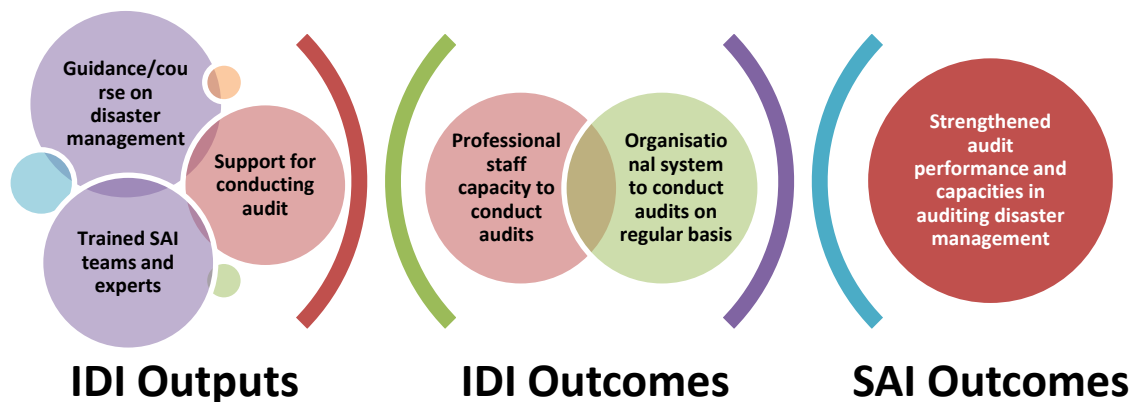
As per IDI plans under the CBC Support Programme and the 3i, the IDI planned to support ISSAI based cooperative audits in ASOSAI. In recent times many Asian countries have been affected by natural and other disasters. The recent global survey conducted by the IDI and subsequent dialogue with stakeholders has shown a strong interest by SAIs in the region in strengthening their capacity to audit disaster management. INTOSAI has also adopted ISSAI 5500 series on audit of disaster risk reduction and post disaster aid. In view of this the IDI and ASOSAI plan to cooperate to design, develop and deliver a cooperative audit Programme on Audit of Disaster Management

A. Programme Profile

Full Name & Duration	IDI-ASOSAI Cooperative Audit Programme on Audit of Disaster Management, 2015-2016
Programme Status	Planning Phase
Participating Group	SAIs in ASOSAI
Participating SAIs	<p><u>ASOSAI</u></p> <ol style="list-style-type: none"> 1. Afghanistan 2. Bangladesh 3. Bhutan 4. China 5. Indonesia 6. India 7. Korea 8. Malaysia 9. Maldives 10. Mongolia 11. Nepal 12. Philippines 13. Pakistan 14. Myanmar 15. Cambodia 16. Lao PDR 17. Thailand 18. Vietnam 19. Ukraine
Level of participating staff	SAI middle management and operational management level staff
Cooperating Partners & SAI in-kind support	<p><u>Cooperation partners:</u> INTOSAI Working Group on Environment Audit (WGEA), ASOSAI, SAI in-kind support</p> <p>Resource Persons: Bhutan, China, Pakistan, Indonesia, Philippines</p> <p>Hosts: Bhutan</p>
Funding Sources	IDI Basket Funds

B. Programme Results Framework

¹³ Separate performance results framework described for new rollout in 2015-2016 not included in the logframe agreed with DFID



SAI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
SO 1	Number of participating SAIs which issue ¹⁴ audit report on disaster management within the established legal time frame	None	N/A	N/A	12 (2016)
Source : Programme Report 2016, Programme Evaluation Report 2017					
SO 4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	8 (2017)
Source : Review by subject matter experts in 2017					
IDI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that	N/A	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016

¹⁴ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

	<p>integrates at least two of the three aspects of capacity development i.e. institutional, organisational and professional staff capacity.</p> <p>d) IDI core values and principles are respected</p> <p>e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions</p>				
Source : Programme Evaluation Report 2017					
IO 1.2	<p>Programme delivered to time and budget</p> <p>a) Programme expenditure did not exceed the final budget by more than 10%</p> <p>b) Programme was completed no more than three months after the planned/revised completion date</p>	N/A	N/A	N/A	Programme completed by 2016 with, with expenditure not exceeding the final budget by more than 10%
Source: Programme Evaluation Report 2017					
IO 1.1	<p>Percentage participating SAI staff whose professional capacity is developed by:</p> <p>a) successfully completing their professional training</p> <p>b) conducting pilot audits as per best practice</p> <p>c) deployment in future audits</p>	None	80% participating SAI staff achieve a)	80% participating SAI staff achieve b)	50% SAI staff achieve c) (2019)
Source: Project Reports, Programme Monitoring Report and Programme Report 2016, IDI Global Survey 2020					
IO 1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of disaster management on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
Source: IDI Programme Evaluation Report 2017					
IO 1.2	Average cost of facilitator inputs (per participant training day delivered) on the programme	N/A	N/A	N/A	Actuals to be reported
Source: Project Accounts and Project Reports					
Programme Outputs					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
	E-course in English on disaster management designed and delivered to SAI staff as per IDI's e-Learning methodology	None	Achieved	N/A	Achieved in 2015
Source : IDI Programme Report 2017					
	Support provided for pilot audits	None	N/A	12 SAI teams	12 SAI teams supported by

	to participating SAI audit teams			supported	2016
Source : IDI Programme Report 2017					
	SAI audit reports quality assured	None	N/A	N/A	12 SAI Audit reports quality assured 2017
Source : Quality Assurance Reports in 2017					

C. Programme Activities

Language	No.	Activities	Budget NOK
		2016	
English	1	Audit planning meeting	620 095
English	2	efacilitation of the audit process/onsite support to 3 SAIs	0
English	3	Audit review meeting	798 928
		Total 2016	1 419 023
		Total 2017	295 719
		Total Programme	1 714 742

D. Stakeholder Communication Plan

Communication with IDI Board

Approval and reporting through Operational plan and Annual Performance and Accountability Report

Communication with ASOSAI and WGEA

Programme Status Report submitted and presented during Annual ASOSAI GB Meetings and WGEA Meetings

Communication with Donors

Report to DFID (residual reporting for 2015) and other donors as per requirements

E. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
Project Reports	To be filed within 15 days of the end of each project.	ASOSAI CD Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
Programme Monitoring Reports	1. Quarterly for pilot audits 2. Annual reports at conclusion of programme to monitor progress	ASOSAI CD Manager	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs

F. Programme Evaluation Plan

Programme evaluation to be carried out in 2017

G. Contribution to IDI Gender Goal

SAI Outcome	SAI teams will be encouraged to include gender considerations in disaster management
IDI Outcome	1. IDI nomination criteria for participation in the programme to encourage participation of women 2. IDI programme management team and the programme resource teams composition to be gender balanced to the extent possible

H. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
SAIs may lack sufficient capacity to conduct audit of disaster management according to the best practices	Formal agreement with the SAIs and professional capacity development of SAI team	Nominated participants may not meet criteria , or may leave the SAI	IDI /SAIs
Availability of suitable subject matter experts.	Liaise with WGEA and SAIs for subject matter experts	Availability of the same experts during the programme	IDI
New Risks	N/A	N/A	N/A

Capacity Building Committee Support Programme: IDI-PASAI Cooperative Audit Programme on Audit of Procurements

Background

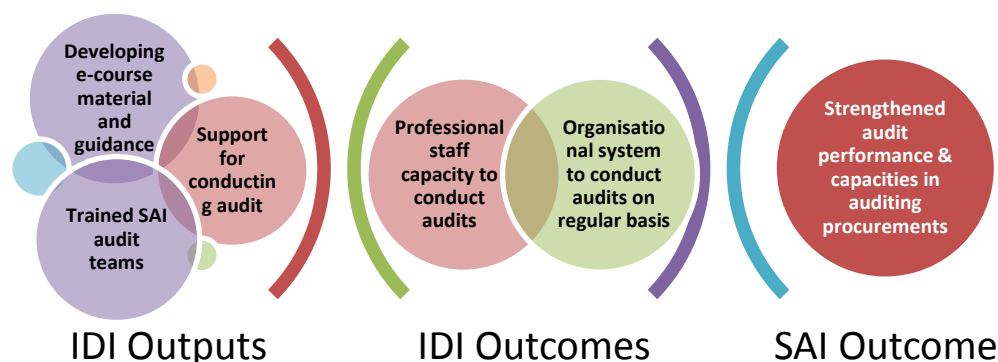
As per IDI plans under the CBC Support Programme and the 3i Programme, the IDI planned to support ISSAI based cooperative audits in SAIs in PASAI. Public sector procurement is one of the largest part of expenditure incurred by any government. Public procurement procedures vary widely based on the different country legislations. In developing countries donor agencies often also provide significant amount of aid which is used to procure goods and services in the public sector using the donor funds. In recent dialogues with regional stakeholders, PASAI region has indicated interest in doing a cooperative financial and performance audits on public procurement.

A. Programme Profile

Full Name & Duration	IDI-PASAI Cooperative Audit Programme on Audit of Procurements
Programme Status	Planning Phase
Participating Group	SAIs in PASAI
Participating SAIs	<u>PASAI</u> 1. Fiji, 2. Papua New Guinea, 3. Samoa, 4. Tonga, 5. Cook Islands, 6. Solomon Islands, 7. Tuvalu, 8. Vanuatu, 9. FSM National 10. Marshall Islands 11. FSM Phonpei, 12. Guam
Level of participating staff	SAI middle and operational management staff
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> PASAI <u>SAI in-kind support</u> Resource Persons : Cook Islands, Samoa, New Zealand, Maldives, Norway, PASAI sec. Hosts : TBD

Funding Sources	IDI Basket funds
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B. Programme Results Framework



SAI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
SO1	Number of participating SAIs which issue ¹⁵ audit report on procurements within the established legal time frame	None	N/A	N/A	8 (2016)
Source : Programme Report 2016, Programme Evaluation Report 2017					
SO4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	6 (2017)
Source : Review by subject matter experts in 2017					
IDI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership is actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development	N/A	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016

¹⁵ 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame

	i.e. institutional, organisational and professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, Working Groups and/ or regions				
Source : Programme Evaluation Report 2017					
IO 1.2	Programme delivered to time and budget a) Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/ revised completion date	N/A	N/A	N/A	Programme completed by 2016 with, with expenditure not exceeding the final budget by more than 10%
Source: Programme Evaluation Report 2017					
IO 1.1	% of participating SAI staff whose professional capacity is developed by: a) successfully completing their professional training b) conducting pilot audits as per best practice c) deployment in future audits.	None	80% participating SAI staff achieve a)	80% participating SAI staff achieve b)	50% SAI staff achieve c) (2019)
Source: Project Reports, Programme Monitoring Report and Programme Report 2016, IDI Global Survey 2020					
IO 1.1	% of participating SAIs who report that they have established a mechanism for conducting audit of procurements on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
Source: IDI Programme Evaluation Report 2017					
IO 1.2	Average cost of facilitator inputs (per participant training day delivered) on the programme	N/A	N/A	N/A	Actuals to be reported
Source: Project Accounts and Project Reports					
Programme Outputs					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
	E-course in English on procurements audit designed and delivered to SAI staff as per IDI's e-Learning methodology	None	Achieved	N/A	Achieved in 2015
Source : IDI Programme Report 2017					
	Support provided for pilot audits to participating SAI audit teams	None	N/A	10 SAI teams supported	10 SAI teams supported by 2016
Source : IDI Programme Report 2017					
	SAI audit reports quality assured	None	N/A	N/A	8 SAI Audit reports quality

					assured by 2017
Source : Quality Assurance Reports in 2017					

C. Programme Activities

Language	No.	Activities	Budget NOK
		2016	
English	1	eFacilitation of audit plan	0
English	2	Audit review meeting	1 216 780
		Total 2016	1 216 780
		Total Programme	1 216 780

D. Stakeholder Communication Plan

Communication with IDI Board

Approval and reporting through Operational plan and Annual Performance and Accountability Report

Communication with PASAI and Donor

Programme Status Report submitted and presented during PASAI GB Meetings and PASAI Congress.

Report to DFID(residual reporting for 2015) and other donors as per requirement

E. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
Project Reports	To be filed within 15 days of the end of each project.	PASAI CD Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
Programme Monitoring Reports	1.Quarterly for pilot audits 2. Annual reports at conclusion of programme to monitor progress	PASAI CD Manager	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs
Reports submitted to DFID	Half yearly report	PASAI CD Manager, and S&KM	Outputs delivered, deviations if any, possible impact on target group, risks identified, implementation plan for next period, total expenses, approved budget and deviations, proposed budget for next period

F. Programme Evaluation Plan

Programme Evaluation to be carried out in 2017

G. Contribution to IDI Gender Goal

SAI Outcome	SAI teams will be encouraged to include gender considerations in audit of procurements
IDI Outcome	i. IDI nomination criteria for participation in the programme to encourage participation of women ii. IDI programme management team and the programme resource teams composition to be gender balanced to the extent possible

H. Risk Management (Within the control of those managing the programme)

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
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Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
SAIs may lack sufficient capacity to conduct audit of disaster management according to the best practices		Formal agreement with the SAIs and professional capacity development of SAI team	Nominated participants may not meet criteria , or may leave the SAI	IDI /SAIs
Availability of suitable subject matter experts.		Liaise with PASAI secretariat and SAIs for subject matter experts	Availability of the same experts during the programme	IDI
Country public financial management environments with respect to procurement policies in different SAIs may be quite varied , thus creating a challenge in the programme to find the right pitch		A collaborative approach in programme design where experts will work together with the SAIs to build on each others' experience.	The programme may not be able to address all the issues relevant in different country environments with regard to procurement	IDI
New Risks	N/A	N/A	N/A	N/A

IDI Bilateral Support Programme

Background

The IDI approach detailed as part of the IDI Service Delivery Model in the IDI Strategic Plan 2014-2018 elaborates on the provision of bilateral support to SAIs in developing countries.

SAIs operate in different political and economic environments and face varied constraints and opportunities. While the large majority of developing country SAIs participate in, and benefit from, the regional and global IDI programmes, a number of SAIs also require more extensive bilateral support to sustainably develop their capacity and performance. There are also SAIs, for instance in fragile countries, that currently are at a stage of development where they are not in a position to actively participate in and benefit from the regional and global programmes on offer.

INTOSAI has a strong tradition of bilateral peer-peer support, and a large number of SAIs in developing countries are currently involved in bilateral capacity development programmes. There are also a large number of SAIs that receive donor support and support provided by private sector providers.

While the IDI predominantly has worked through the clustered approach, there have been examples of support provided directly at the SAI level¹⁶. The IDI receives many requests for bilateral support, predominantly from the SAIs, but also from the regions and donors. Recognizing that support to SAIs needs to be tailored to the environment in which they operate in, and that access to bilateral capacity development support is constrained, the IDI has decided that it will also work at the bilateral level with SAIs in developing countries.

The bilateral support of the IDI will be considered on a case-by case basis, considering among other things the needs and nature of the required support, the IDI capacity to provide support (without negatively impairing the ability to provide regional and global support), the availability of alternative providers that could be used and the perceived value the IDI could contribute. Priority will be given to support, on a needs basis, SAIs in fragile countries and SAIs that currently are non recipients of peer-peer bilateral support. Prior to entering into any support arrangements, the IDI will check whether there are other SAIs or regional bodies that equally can provide the support, to ensure that it does not crowd out other suppliers.

During 2016, the IDI will develop its policy for offering bilateral support to SAIs which will guide the IDI's programmes in this field in the coming years.

Programme Profile

Full Name	<i>IDI Bilateral Support</i>
Duration	<i>2016 to 2018</i>
Link to SAI & IDI Outcomes	<i>This programme is linked to all strategic priorities of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, it will help SAIs in taking up audits on new topics and it will ensure that SAIs lead by example as they conduct SAI PMF assessments and iCATs reviews which derive assurance on SAIs' professional domains and SAIs' internal processes including the implementation of ISSAI 30- Code of Ethics.</i> <i>The programmes will be delivered using the IDI's Service Delivery Model and will also use IDI Global Public Goods. This will cover the IDI Outcomes IO1 and IO2.</i>

¹⁶ For four SAIs in CREFIAF; SAI Iraq; SAI Haiti; SAI Afghanistan and SAI Somalia. SAI Somalia continues into 2016

Participating SAIs	<i>Bilateral support will be continued to SAI, Somalia during 2016, Bilateral support will be offered to SAIs of Sierra Leone and Liberia, Bilateral Support to SAI Afghanistan will be completed.</i>
Other participating organizations	<i>During the country level delivery, other stakeholders from the PFM system in the country may also participate in programme interventions.</i>
Participants	<i>Head of SAI, top management (for management meeting and planning/strategic planning meetings) , Middle management (functional heads), Audit teams and SAI staff (audit and non audit),</i>
Cooperation Partners	<i>INTOSAI Regions</i>
Funding Sources & Budget	<i>NORAD, IDI basket fund</i>

Programme Implementation Strategy

Objective: The main objective of the programmes is enabling SAIs of fragile countries through focussed capacity development support.

Working with Bilateral Support during 2016 will involve working in the following areas:

1. Developing the IDI Policy on provision of Bilateral Support to SAIs:

With the inclusion of provision of Bilateral Support to SAIs in the IDI portfolio as per the IDI Strategic Plan 2014-2018, there is a need to define the principles that will govern the IDI's provision of bilateral support to SAIs. This would be governed by the following principles which need to be defined and detailed in the IDI policy. Other principles will also be identified while developing the policy:

a) Unaddressed needs from the regular IDI programme portfolio

Needs assessments form the basis of all IDI programmes. However in case of bilateral support efforts the needs assessments should specifically look at issues like the SAI's ability or inability to support their needs from the existing/planned IDI programmes offered on global/regional basis.



b) IDI's capacity to provide bilateral support

The requirement of IDI's capacity to provide a particular bilateral support is as important as for any other IDI programme. The focus with regards to bilateral support would be that such support should not come at the expense of other IDI programmes. This applies to the use of both professional as well as financial resources of the IDI.

c) IDI as a provider of last resort

The availability of alternative providers of support including development partners, consultants, peer SAIs and regions would be evaluated. In case of SAIs which are unable to obtain the services of any other provider, the IDI may naturally fill in as the provider of last resort. However there may be instances where the SAI has obtained the services of other provider(s) in the past. In such cases IDI will step in only in case an objective evaluation of such previous support reveals that the objectives of the engagement have not been met. Before taking up such support, IDI will make a detailed analysis of the reasons for failure of such previous engagement(s) including those that may be attributable to the support provider's inability to provide appropriately designed and delivered support, as also the SAI's inability to imbibe such support.

d) IDI Partnership Model

Like other IDI programmes, for bilateral support efforts also IDI will rely on the partnership model and would work in association with INTOSAI Committees & Working Groups; INTOSAI regions; groups of SAIs; peer SAIs; UN agencies; OECD; development partners; providers of support to SAIs and civil society.

e) Beneficiary Selection

As bilateral support is to be provided only on a selective basis, such support would be limited to SAIs of fragile/developing countries only.

f) Security considerations

Given the overall perspective of such support which may be requested by SAIs of fragile countries having a history of internal or external conflict, the security situation in such countries will be thoroughly reviewed, if required with professional advice before taking up the engagement. The security of IDI staff and resource persons drawn from IDI partners is paramount. Provision of on site support as also support from the immediate neighbourhood of such countries may be carefully evaluated.

g) IDI Programme Management

All the necessary requirements and good practices of IDI programme management including needs assessment, programme design, programme delivery, monitoring, evaluation and follow up has to be integrated into any scheme of providing bilateral support.

2. Bilateral Support to SAI Somalia

The objective of this initiative is to develop a new Strategic Plan for the OAGS for implementation from 2017. The new Strategic Plan will incorporate the long term capacity development needs of the OAGS. This programme will include supporting OAGS to conduct iCATs (ISSAI Compliance Assessment Tools) and a SAI PMF Assessment, culminating in a needs assessment for providing inputs for the plan. This will facilitate the OAGS to identify immediate priorities and medium term plans, and to agree on how IDI and OAGS can most effectively work together in partnership. Conducting a 'needs assessment' is a key step in the process of further planning. This is necessary because a strategy can be formulated only after a proper diagnosis of the current situation. During 2015, SAI Somalia has been provided with training of their staff to conduct SAI PMF assessment and also the iCATs. During 2016, this process will be culminated in the assessments being completed and the assessment reports being finalised. Thereafter the Strategic Plan will be developed.

3. Bilateral Support to SAIs of Ebola Affected Countries (Performance Audit of Disaster Management)

Discussions have been held with SAIs of Liberia and Sierra Leone, two countries affected by the current Ebola epidemic regarding the feasibility of a capacity development programme in the audit of disaster management and disaster related aid. The other Ebola affected country is Guinea which is French speaking. Supporting SAI, Guinea as part of this programme will be examined in due course.

In this regard, The IDI global survey 2014 IDI and subsequent dialogue with stakeholders has shown a strong interest by SAIs in ASOSAI region in strengthening their capacity to audit disaster management. INTOSAI has also adopted ISSAI 5500 series on audit of disaster risk reduction and post disaster aid. In view of this the IDI and ASOSAI plan to cooperate to design, develop and deliver a cooperative audit Programme on Audit of Disaster Management during 2015.

The IDI plans to customize the material used for this programme to support Is SAls of Liberia and Sierra Leone in conducting a performance audit of government response to Ebola outbreak. The programme is still being examined for feasibility as the SAls of Liberia and Sierra Leone have indicated that they would be interested in participating in the programme but are not in a position to make a commitment given the current situation in their organisations and the respective countries in general. They have mentioned that the SAls are currently not in a position to audit the funds received in the countries from donor agencies owing to the lack of mandate in this regard. The IDI along with the SAls will follow up with the donor agencies regarding the SAls' mandate to take up these audits.

The potential long term benefits of the programme would be:

- a) providing a credible and independent assessment of how the crises was managed and lessons learned and recommendation to support the countries in better managing potential future outbreaks
- b) equip the SAI with the capacity to provide oversight over the crises management systems in the countries

4. Bilateral Support to SAI Afghanistan

This programme from 2015 will spill over into 2016. No programme activities will be held in 2016. Only the iCATs and SAI PMF assessment reports will be finalised.

Objective: Enabling SAIs of fragile countries through focussed capacity development support

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	Target (year)	Indicator	Baseline (year)	Target (year)	Indicator	Baseline (year)	Target (year)
OAGS Strategic Planning team trained in developing strategic plan <i>Source: IDI Programme Monitoring System</i>	August 2016	SAI PMF carried out by trained OAGS staff and quality assured <i>Source: SAI PMF Report</i>	NA	March 2016	New Strategic Plan implemented by OAGS <i>Source: Post Programme assessment and review</i>	NA	From 2017
IDI Bilateral Support Policy Developed <i>Source: Bilateral Support Policy Document</i>	March 2016	Trained OAGS staff carry out iCATs which are reviewed by a resource team of experts <i>Source: iCATs Review Report</i>	NA	March 2016	SAIs of Sierra Leone and Liberia issue the reports of the audits conducted regarding relief of Ebola funds		2019
Report on the mandate of SAIs of Sierra Leone and Liberia to audit Ebola relief aid prepared in consultation with the SAIs and donors <i>Source: Report on mandate</i>	August 2016	OAGS develops its new strategic plan based on the IDI model <i>Source: OAGS Strategic Planning Document</i>	NA	December 2016			
SAI Sierra Leone and Liberia Staff trained in conducting audit of Ebola relief aid <i>Source: IDI Programme Monitoring System</i>	2017	OAGS develops an operational plan to implement the strategy <i>Source: OAGS Operational Plan</i>	NA	December 2016			
		IDI Bilateral Support Policy Implemented <i>Source: IDI Programme Monitoring System</i>		2017			
		SAI Sierra Leone and Liberia take up the audit of Ebola related aid		2017-2018			

Assumptions SAIs

- SAIs have a need for bilateral support for their capacity development
- SAIs are unable to benefit from the regular IDI programmes offered at the global and regional levels and they have a need for bilateral support.
- SAIs are unable to access support in the relevant field from other providers of capacity development support.

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme
- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

- Other stakeholders of the SAI are not able to provide support to the SAI in the relevant area.
- Other stakeholders of the SAI are in a position to support the IDI's effort in providing bilateral support to the SAI.

Projects & Budgets

No.	Project	Budget in NOK	Funding Source
1	Workshop to review SAI PMF Indicator Scoring and Training course for qualitative assessment	360 200	NORAD
2	Workshop to review draft SAI PMF report	153 905	NORAD
3	iCATs review workshop	208 900	NORAD
4	Strategic Planning Workshop	151 010	NORAD
5	Review, Finalisation and Implementation Meeting for Strategic Plan	151 010	NORAD
6	Support to SAIs of Liberia and Sierra Leone	400 000	NORAD
	TOTAL 2016	1425025	
	2017	1600000	
	2018	2000000	

Exit Strategy

Activity/Measure	Description
1. Cooperation Meeting with SAI top Management	SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes after the completion of the programme
2. Use of SAI resources	Staff from other SAIs in the AFROSAI-E region are used to train the OAGS staff. The same principle will be followed for training SAI Sierra Leone and Liberia staff so that the capacity of the SAIs are developed
3. Lessons Learned & Exit	IDI will organise lessons learned and/or exit meetings with SAI teams and SAI management

Meetings 4. Role of SAI middle level management 5. SAI strategic & operational planning	SAI middle level management that supervises the SAI PMF assessment, iCATs and audits will be involved in the programme follow up
	SAIs will be encouraged to include initiatives on fighting corruption in their strategic and operational plans

Risk Management

A No.	B Risk	C Impact	D Probability	E Risk rating (CXD)	F Control rating	G Residual risk (EXF)	H Control measures	I Control Owner	J Notes	K Alert Code
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, programme based on SAI needs	Manager Bilaterals	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, SAI commitment, exit meeting	Manager Bilaterals		
3.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from other regions and organisations	Manager Bilaterals		
5.	SAI willingness to share sensitive information regarding mandate and practices	3	2	6	0,6	3,6	Signing of statements of commitments, confidentiality of shared information	Manager Bilaterals		
6	Availability of safe venues	2	3	6	0,6	3,6	List of safe venues, dialogue with SAIs, venues outside the region	Manager Bilaterals		

INTOSAI-Donor Cooperation

The IDI has served as the Secretariat for the INTOSAI-Donor Cooperation since the inception of the partnership. In light of the recent external evaluation of the INTOSAI-Donor Cooperation, the work to develop a third phase of the cooperation is currently underway, and is expected to be completed in November/December 2015. As such there is currently great uncertainty in terms of the tasks to be undertaken by the Secretariat in the period 2016-2018. A very tentative work programme for the Cooperation and corresponding results framework has been developed by the Secretariat but will be subject to discussions within the Steering Committee. A tentative budget has also been included in the overall IDI budget for 2016-2018. It is however likely to be material changes to both the tasks and resourcing following discussions within the Steering Committee. Revisions will thus be made in the update of the operational plan in 2016. Below is the draft work programme for the Cooperation in 2016 and the draft results framework.

No .	Theme and Task	Priority 2016	Responsibility	Target Date
1	INTOSAI-Donor Cooperation Management and Communications			
1.1	Facilitate SC meeting and SC leadership teleconferences	High	Secretariat	Continuous
1.2	Establish and implement mechanisms to strengthen linkages between IDC and CBC	High	Secretariat, CBC leadership	Continuous
1.3	Secure financial and in-kind support for phase 3	High	Donors and SAls	Mar 2016
1.4	Promote and raise awareness of the MoU and INTOSAI-Donor Cooperation within INTOSAI and international development fora	Medium	SC leadership, SC members and Secretariat	Continuous
1.5	Promote and raise awareness of the role of SAls and INTOSAI bodies within international development fora (including the Effective Institutions Platform)	Medium	CBC chair, IDI and Secretariat	Continuous
1.6	Strengthen donor capacity to understand and work effectively to support SAls: a. Maintenance of training course: 'Working with SAls' b. Delivery of 'Working with SAls' training course on-site and blended versions, on cost recovery basis c. Test demand for, and explore development of, facilitated, on-line version	Medium	Secretariat	a. Ongoing b. On-demand c. 9th SC meeting (Sep 2016?)
1.7	Disseminate and publish INTOSAI-Donor Cooperation newsletters	High	Secretariat	Quarterly
1.8	Develop INTOSAI-Donor Cooperation communication strategy	Medium	SC working group on communication	9th SC meeting (Sep 2016?)
1.9	Begin implementation of INTOSAI-Donor Cooperation communication strategy	Medium	Secretariat	31 December 2016
2	Funding Mechanisms and Project Identification			
2.1	Undertake internal evaluation of the Global Call for Proposals and SAI CDF <ul style="list-style-type: none"> Review of projects identified and funded through GCP and SAI CDF, to assess adherence to MoU principles and results achieved Review of current and potential future role of INTOSAI regions in GCP 	High	SC working group on GCP	31 March 2016

	<ul style="list-style-type: none"> Review effectiveness of GCP and SAI CDF as mechanisms to support SAIs most in need 			
2.2	Monitoring and final reporting on results of the GCP 2013	High	Secretariat	9th SC meeting (Sep 2016?)
2.3	Develop proposals for the future of the GCP	High	SC working group on GCP	31 May 2016
2.4	SC decision on future of the GCP	High	SC (by virtual meeting)	30 June 2016
2.5	(Subject to SC decision) Develop/update documentation for GCP 2016 (templates, guidance, training material), and launch	High	Secretariat	9th SC meeting (Sep 2016?)
3	SAI Performance Measurement Framework			
3a	Finalisation and Approval of SAI PMF			
3a.1	SAI PMF version 3.2 drafted and shared with WGVBS and SAI PMF reference group for comment	High	SAI PMF Task Team ¹⁷	February 2016
3a.2	Rapid testing of version 3.2 in 1-2 SAIs, and selected testing of amended indicators in 2-3 SAIs	High	SAI PMF Task Team	31 March 2016
3a.3	Develop and submit SAI PMF endorsement version to WGVBS for approval. WGVBS considers if the changes from the SAI PMF Pilot version warrant re-exposure.	High	SAI PMF Task Team	30 April 2016
3a.4	<i>90 day re-exposure period, if considered necessary by the SAI PMF Task Team and/or the WGVBS.</i>	<i>TBC</i>	SAI PMF Task Team	<i>May-July 2016</i>
3a.5	Translation of endorsement version into official INTOSAI languages	High	Secretariat, with in-kind support from SAIs	September 2016
3a.6	Approval of SAI PMF endorsement version by the WGVBS, for submission to the KSC.	High	WGVBS	Aug/Sep 2016
3a.7	Governing Board refers the SAI PMF endorsement version to INCOSAI for final endorsement.	High	INTOSAI Governing Board	Nov/Dec 2016
3a.8	INTOSAI Congress endorses the final SAI PMF, and it is published	High	INTOSAI Congress	Nov/Dec 2016
3b	SAI PMF Strategy and Roll-out			
3b.1	Develop SAI PMF Post-2016 Strategy, including certification system for pool of experts, and performance measurement system to facilitate monitoring, reporting and evaluation of the strategy	High	Secretariat, for approval by INTOSAI. In consultation with IDC SAI PMF working group, INTOSAI regions and CBC.	September 2016
3b.2	Monitor and report on SAI PMF roll-out, including tracking SAI PMF assessments and development of the pool of experts	High	INTOSAI-Donor Secretariat in coordination with INTOSAI regions	Continuous
3b.3	Maintenance and upgrading of SAI PMF support materials for consistency with SAI PMF endorsement version (training materials, guidance for assessors, frequently asked questions)	Medium	INTOSAI-Donor Secretariat	December 2016

¹⁷ The SAI PMF Task Team is coordinated by the INTOSAI-Donor Secretariat

3b.4	Knowledge centre on SAI PMF (respond to general and technical queries on SAI PMF)	Medium	INTOSAI-Donor Secretariat	Continuous
3b.5	Facilitate SAI PMF knowledge sharing through the SAI PMF virtual community	Medium	INTOSAI-Donor Secretariat	Continuous
3b.6	Awareness raising and promotion of SAI PMF at INTOSAI and other international events	Medium	INTOSAI-Donor Secretariat	Continuous
3b.7	Coordination, funding and monitoring quality of SAI PMF training courses (SAI PMF standard courses and SAI PMF knowledge sharing & Quality Assurance workshops)	Medium	INTOSAI-Donor Secretariat in coordination with INTOSAI regions	Continuous
3b.8	Development of SAI PMF expert pool, through appropriate selection of co-facilitators for training courses, and events (e.g. practical QA workshops to train QA reviewers), and certification of experts	Medium	INTOSAI-Donor Secretariat in coordination with INTOSAI regions	Continuous
3b.9	Deliver SAI PMF standard courses and SAI PMF knowledge sharing & Quality Assurance workshops	Medium	SAI PMF pool of experts	On demand
3b.10	Coordination of SAI PMF quality assurance function (maintaining QA guidance, promoting QA, handling requests for QA reviews, ensuring overall quality of QA system)	High	INTOSAI-Donor Secretariat in coordination with INTOSAI regions	Continuous
3b.11	Conduct SAI PMF quality assurance reviews	High	SAI PMF pool of experts ¹⁸	On demand
3b.12	Development of SAI PMF lite: progress report to PASAI Congress	Medium	INTOSAI-Donor Secretariat and PASAI	October 2016
4	SAI Capacity Development Database			
4.1	Maintenance of SAI capacity development database (sending out reminders to people every six months, quality control check submissions and administer the database)	Medium	Secretariat	Six monthly (March & September)
4.2	Update the database with new / amended information on SAI capacity development projects	Medium	SC members	Six monthly (March & September)
4.3	Develop proposals for the future of the SAI Capacity Development Database	Medium	SC working group on SAI Capacity Development Database	9th SC meeting (Sep 2016?)
4.4	Begin implementation of modifications to SAI Capacity Development Database	Medium	Secretariat	31 December 2016
5	Results, Monitoring, Reporting and Evaluation			
5.1	Gather performance data to support monitoring and reporting against 2013-15 results framework	High	Secretariat	28 February 2016

¹⁸ The SAI PMF pool of experts comprises over 600 members, with varying levels of SAI PMF experience and language skills. Staff of the INTOSAI-Donor Secretariat represent the most experienced members of the pool of experts. While the number of members of the pool able to undertake quality assurance reviews in specific languages is currently limited, the SAI PMF roll-out strategy is designed to continually expand this pool, so that more activities can be undertaken by those other than Secretariat staff.

5.2	Submit INTOSAI-Donor Cooperation Performance and Financial Report 2013-15 to funding donors for approval	High	Secretariat	31 May 2016
5.3	Develop performance measurement system / results framework for the INTOSAI-Donor Cooperation 2016-18	Medium	SC working group on results indicators	9th SC meeting (Sep 2016?)
6	Possible New Focus Area(s)			
6.1	SAI independence challenges and donor policy dialogue ¹⁹	Low	TBC	TBC
6.2	Contingency for new activities			

¹⁹ Linking the findings of the Peer Review project on SAI Independence by the INTOSAI General Secretariat / Austrian Court of Accounts, with the observation in the Evaluation report that donor coordination on SAI policy dialogue remains weak. Aim would be to develop good practices and guidance to strengthen donor support to SAI independence through better policy dialogue.

INTOSAI Donor Cooperation: Draft Log Frame

PROGRAM PURPOSE	Improve SAI performance in developing countries, through scaled-up and more effective support
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HIGH-LEVEL OUTCOME	High-Level Outcome Indicator:	Baseline 2014 ²⁰			Target 2018	Assumptions
Improved performance of SAIs in developing countries ²¹	Percentage of SAIs with a strategic plan and development action / operational plan currently in place	Strategic Plan: LDC & LI = 98% LMI = 89% UMI = 95% Development Action Plan: LDC & LI = 85% LMI = 100% UMI = 98%			Strategic Plan: LDC & LI = 100% LMI = 100% UMI = 100% Development Action Plan: LDC & LI = 95% LMI = 100% UMI = 100%	SAIs take ownership of their own capacity development Providers of support to SAIs adopt improved and sustainable approaches to capacity development which impact on SAI performance
		Achieved:				
		Source				
		INTOSAI stocktaking / Global Survey				

IDC OUTCOME	IDC Outcome Indicator	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018	Assumptions
Stronger INTOSAI knowledge networks and communities	No. of members of the SAI PMF pool of experts, at different levels a) Basic SAI PMF Assessor b) Experienced SAI PMF Training Facilitator c) SAI PMF Quality Assurance Reviewer d) SAI PMF Specialist	Male & Female a) 450 & 234 b) 27 & 19 c) TBC d) 2 & 1	Male & Female a) 520 & 260 b) 30 & 25 c) 10 & 10 d) 4 & 4	Male & Female a) 600 & 320 b) 36 & 32 c) 15 & 15 d) 6 & 6	Male & Female a) 700 & 400 b) 40 & 37 c) 20 & 20 d) 8 & 8	SAIs make use of INTOSAI knowledge networks and communities to further their own

²⁰ Data from the IDI Global Survey (2015), p. 35.

²¹ High-level outcome indicators are used for monitoring the overall performance improvement of SAIs. Such high level performance changes are the result of all forms of SAI capacity development and can not be attributed solely to the INTOSAI-Donor Cooperation.

		Achieved:				capacity development efforts development
		Source				
		Secretariat lists of trained SAI PMF trainers and assessors				

IDC OUTCOME	IDC Outcome Indicator	Baseline 2015	Milestone 1 2016		Target 2018	Assumptions
Global public goods developed and disseminated	Development, dissemination and usage of versions of the SAI Performance Measurement Framework: <ul style="list-style-type: none">Status of development and dissemination of SAI PMFNumber of countries in which the current version of SAI PMF has been piloted/applied	Pilot version published Pilots in 21 SAIs ²²	Final SAI PMF approved by INTOSAI 30 pilots in total		Final SAI PMF applied in further 20 countries	SAIs tailor, adopt and implement public goods generated by the Cooperation
		Achieved:				
		Source				
		Secretariat records of SAI PMF pilots				
IDC OUTCOME	IDC Outcome Indicator	Baseline 2014	Milestone 1 2016		Target 2018	Assumptions
Scaled-up and more effective support to SAIs	Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries	US \$62 million	US \$70 million		US \$80 million	SAIs seek to access scaled up funding
		Achieved:				
		Source				
		Secretariat calculations extracted from SAI Capacity Development Database				
	IDC Outcome Indicator	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018	Providers of support to SAIs adopt improved and sustainable approaches to capacity development which impact on SAI performance
	Cumulative no. of donor staff having completed training on working with SAIs	80	140	200	240	
		Achieved:				
		Source				
	Secretariat training records					

²² Using the SAI PMF Pilot Version (from July 2013) and having reached at least draft report stage.

IDI Development

Background

In order to meet the outcomes of the IDI results framework, the IDI strategic plan sets forth the following focus areas for enhancing IDI service delivery:

- Good Governance
- Effective Resource Management
- Professional Team
- Strong stakeholder relations and partnerships

The main priority for IDI is supporting Capacity Development of the SAIs in developing countries. IDI needs however to continuously improve its own capacity to ensure better use of the scarce resources available. In the period 2016-18 IDI will give priority to the following projects to achieve the outcomes set out in the strategic plan:

1. Implement the new IDI Governance Structure
2. Refining the organizational set up of the IDI
3. Further develop and implement IDI policies
4. Improving the efficiency of internal processes
5. Shifting to new premises
6. Develop the new IDI Strategic Plan
7. Global Survey 2017
8. Continue to publish newsletter and articles
9. Develop the new IDI website
10. Explore and implement the use of social media
11. Attend meetings in fora's relevant for the IDI

Programme Profile

Full Name	<i>IDI Capacity Development</i>
Duration	<i>2016 to 2018</i>
Link to SAI & IDI Outcomes	<i>This programme is linked to all strategic priorities of the IDI. It will facilitate IDI in improving the efficiency of the capacity development programmes and role as host for the INTOSAI-Donor Cooperation Secretariat, by facilitating better use of available resources. It covers the IDI outcomes 1, 2 and 4.</i>
Participants	<i>IDI Board, IDI Management and IDI Staff</i>
Cooperation Partners	<i>TBD</i>
Funding Sources & Budget	<i>IDI Core funding</i>

Project Implementation Matrix

The projects will be implemented by involvement of the IDI Board, management and staff through participative approach where staff are involved in the all phases of the different projects including planning, developing and implementing them as new IDI practices.

Main activities			
	2016	2017	2018
New IDI Governance Structure	1. Assess implications of the new structure 2. Revise and implement IDI Statutes accordingly 3. Revised and implement IDI Board Rules of Procedures	1. Appoint new IDI Board Members according to the new appointment principles.	1. Appoint new IDI Board members
IDI Organizational Review	1. Hire a consultant through a competitive process	1. Assess the report from the consultant and implement the new IDI organisational set up.	
IDI policies	1. Assess whether the current practices in the IDI are in compliance with the policies and the need for revision of the different policies.	1. Revise IDI policies 2. Launch activities for implementation of some Assess implications of the new structure	
Improve the efficiency of internal processes	1. Analyse internal process and identify processes which can be improved by computerization.	1. Develop and implement improved computerized internal processes	1. Continue implementing of computerized internal processes
Shifting to new Premises	1. Prepare for the shifting of premises 2. Move to new premises		
Staff Development	1. Training according to needs identified through the annual staff appraisals in 2015	1. Training according to needs identified through the annual staff appraisals in 2016	1. Training according to needs identified through the annual staff appraisals in 2017
Develop new IDI Strategic Plan		1. Develop the plan for developing the new IDI Strategic Plan and implement accordingly	1. Continue with the development of the new IDI Strategic Plan. 2. IDI Strategic Plan to be approved by the IDI Board in November 2018
Global Survey 2017		1. Develop the questionnaire in close coordination with INTOSAI CBC and the regions 2. Send the questionnaire to all SAIs and ensure appropriate response rate in coordination with the regions. 3. Conduct thorough data analysis.	1. Finalize and publish the IDI Stocktaking report
Development of the new IDI website	1. Finalize the development of the pilot version of the IDI Community Portal 2. Pilot the IDI Community Portal in English 3. Pilot the IDI Community Portal in one of the other IDI	1. Pilot and implement the IDI Community Portal in all IDI languages 2. Update the IDI Community Portal on regular basis	1. Continuous updating of the IDI Community Portal

	official languages		
Explore and implement the use of social media	1. Develop the IDI policy on Social media	1. Implement the IDI policy on social media	1. Implement the IDI policy on Social media
Attend meetings in fora's relevant for the IDI	1. Carefully monitor relevant fora's and attend the most relevant for the IDI	1. Carefully monitor relevant fora's and attend the most relevant for the IDI	1. Carefully monitor relevant fora's and attend the most relevant for the IDI

IDI Results Framework

SAI Outcome Indicator: SO1	Baseline 2014 ²³	Target 2017
Percentage of SAIs in developing countries that issue ²⁴ their annual audit reports within the established legal time frame	LDC&OLI = 53 % LMI = 77 % UMI = 72%	LDC&OLI = 60% LMI = 80% UMI = 80%
	Achieved:	LDC&OLI = % LMI = % UMI = %
	Source: Triennial IDI Global Surveys	
SAI Outcome Indicator: SO2	Baseline 2014	Target 2017
Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	LDC&LI = 40% LMI = 70% UMI = 80%	LDC&LI = 50% LMI = 75% UMI = 85%
	Achieved:	LDC&OLI = % LMI = % UMI = %
	Source: IDI review of latest published PEFA reports (PEFA PI-10, criteria (iv))	
SAI Outcome Indicator: SO3	Baseline 2014	Target 2017
Percentage of SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice Sub-indicators		
1. % of SAIs that have decided to adopt the level 2 ISSAIs ²⁵	83%	95%
	Achieved:	
	Source: Monitoring Sample	Source: Monitoring Sample
2. % of SAIs that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF	20%	30%
	Achieved:	
	Source: SAI PMF, iCATs	Source: SAI PMF, iCATs

²³ Classification based on OECD-DAC classification effective for reporting on 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

²⁴ Refers to the issuing of the audit reports by the SAI to the Parliament or other recipients determined by law.

²⁵ ISSAI 20, 30 and 40, as ISSAI 10 is not a SAI decision

3. % of SAIs that have ISSAI compliant manuals and policies in place for:		
• Code of Ethics (ISSAI 30), including monitoring system	77%	85%
	Achieved:	
	Source: Monitoring Sample – questions in the code of ethics section	Source: SAI PMF: SAI-18 dim (i), criteria (a) met
• Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline b. 47%	a. 55% b. 55%
	Achieved:	
	Source: b. Monitoring Sample, questions in the quality assurance section	Source: a. SAI PMF: SAI-9 dim (iii) score 3 or higher b. SAI PMF: SAI-9 dim (iv) score 3 or higher
4. % of SAIs that have generally implemented the ISSAIs, in practice, for:		
• Independence (ISSAI 10)	12%	20%
	Achieved:	
	Source: Global Survey: Q8 , Q22, Q23, Q24 OBI: Q90 , Q92 [All criteria to be met for a 'yes']	Source: SAI PMF: SAI-6 and SAI-7, score 3 or higher on both
• Transparency and accountability (ISSAI 20) a. Publication of audit reports ²⁶ b. % of SAIs that measure and report publicly on their annual performance	a. 48% b. No baseline available	a. 55% b. 25%
	Source: a. Global Survey	Source: a. Global survey b. SAI PMF: SAI-5 dim (iii), score 3 or higher
• Code of Ethics (ISSAI 30) , including monitoring system	7%	15%
	Achieved:	
	Source: Monitoring Sample - questions in the code of ethics section	Source: SAI PMF: SAI-18 dim (i), score 3 or higher
• Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline available b. 7%	a. 15% b. 15%
	Achieved:	
	Source: b. Monitoring Sample, questions in the quality assurance section	Source: a. SAI PMF: SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A) b. SAI PMF: SAI-10, score 3 or higher

²⁶ SAIs that publish at least 80% of their completed audit reports

5. % of SAIs that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice	0%	5%
	Achieved:	
	Source: Number of countries (from Monitoring Sample) for which all criteria under (3) and (4) above are met, and they have done a level 2 iCAT and/or SAI PMF	Source: Number of countries meeting all the criteria under (3) and (4) above, based on received SAI PMF assessment reports (self assessment reports must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology).
SAI Outcome Indicator: SO4	Baseline 2014	Target 2017
Percentage of SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice: Sub Indicators:		
1. % of SAIs that have decided to adopt the ISSAIs on: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: 100% Compliance: 97% Performance: 90%	Finance 95% Compliance 95% Performance 95%
	Achieved:	
	Source: Monitoring Sample – first question	Source: Monitoring Sample
2. % of SAIs that have undertaken an assessment of their compliance with the ISSAIs with iCATs on: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: 17% Compliance: 15% Performance: 15%	Finance: 35% Compliance: 30% Performance: 30%
	Achieved:	
	Source: Monitoring Sample – questions 2-5	Source: Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAIs).
3. % of SAIs that have ISSAI compliant manuals and policies in place for: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: No baseline available Compliance: No baseline available Performance: No baseline available No source of data available	Finance 25% Compliance 25% Performance 25%
	Achieved:	
	Source:	Source: <ul style="list-style-type: none"> FA: SAI PMF: SAI-11 dim (i), score 3 or higher CA: SAI PMF: SAI-13 dim (i), score 3 or higher PA: SAI PMF: SAI-15 dim (i), score 3 or higher

4. % of SAIs that have generally implemented the ISSAIs, in practice, for: <ul style="list-style-type: none"> Financial Audit Performance Audit Compliance Audit 	Finance: 3% Compliance: 10% Performance: 7%	Finance 10% Compliance 15% Performance 15%
	Achieved:	
	Source: Monitoring Sample – tables under sections on Finance, Compliance and Performance audits.	Source: <ul style="list-style-type: none"> FA: SAI PMF: SAI-12, score 3 or higher CA: SAI PMF: SAI-14, score 3 or higher PA: SAI PMF: SAI-16, score 3 or higher Must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology
SAI Outcome Indicator: SO5	Baseline 2014	Target 2017
Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: <ul style="list-style-type: none"> Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing 	Financial audit: LDC + OLI = 69 % LMI = 69 % UMI = 66% Compliance audit: LDC + OLI = 57 % LMI = 64% UMI = 59% Performance audit: LDC + OLI = 38 % LMI = 44% UMI = 55%	Financial audit: LDC + OLI = 72 % LMI = 72 % UMI = 69% Compliance audit: LDC + OLI = 60 % LMI = 67% UMI = 62% Performance audit: LDC + OLI = 41 % LMI = 47% UMI = 58%
	Source: Triennial IDI Global Surveys	

IDI Outcome Indicators:

IDI OUTCOME 1	IDI Outcome Indicator: I1.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO1: Effective SAI capacity development programmes	Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model. Programmes are selected on the basis of criteria defined by the IDI.	88%	90%	90%	90%
		Achieved:			
		Comment: The sub indicators mentioned in the Strategic Plan document have been merged to facilitate reporting. Also, the source has been changed from evaluations to IDI Programme reports to obtain the baseline as the IDI Service Delivery Model has been in operation from 2014 and there was no data available in this regard from			

		previous programme evaluations			
		Source: IDI Performance and Accountability Report			
	IDI Outcome Indicator: I1.2	Baseline 2014	Target 2015	Target 2016	Target 2017
	Percentage of IDI programmes completed for which a post-programme evaluation finds that: a) The programme fully or substantially achieved its defined intermediate outcomes b) Programme expenditure did not exceed the final budget by more than 10% c) Programme was completed no more than three months after the planned/revised completion date	a) NA% b) NA% c) NA%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%
		Achieved:			
		Comment: Baselines are not available as none of the IDI Programmes have been evaluated in 2014			
		Source: Internal and /or external evaluations of IDI Programmes			
IDI OUTCOME 2	IDI Outcome Indicator: I2.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO2: Global Public Goods used by Stakeholders	i. Number of SAls actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years: a) iCAT: Financial Audit b) iCAT: Compliance Audit c) iCAT: Performance Audit d) ISSAI Implementation Handbook FA e) ISSAI Implementation Handbooks CA f) ISSAI Implementation Handbooks PA g) SAI PMF h) Strategic Planning Handbook i) IT Audit Guidance ii. Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used ²⁷ SAI PMF in the past 3 years.	SAls: a) 52 b) 40 c) 49 d) NA ²⁸ e) NA f) NA g) 44 h) 52 i) NA ²⁹ Donors: a) 2	NA	NA	SAls: a) 60 b) 60 c) 60 d) 60 e) 60 f) 60 g) 60 h) 60 i) 60 Donors: a) 12
		Achieved:			
		Comment:			
		Source: A. Triennial IDI Global Surveys			

²⁷ Embedded in organisational level policy and/or guidance or disseminated across organisation and staff is encouraged to use

²⁸ Developed in 2014

²⁹ Developed in late 2013

		B. IDI Performance and Accountability Report C. Survey among donor signatories to the INTOSAI-Donor MoU			
IDI OUTCOME 3	IDI Outcome Indicator: I3.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO3: Stronger regional bodies, networks and communities	Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions d) Donor staff understanding of working with SAIs e) Total (All IDI Programmes)	Male & Female e) 52 & 71 f) 146&74 g) NA ³⁰ h) NA ³¹ i) 386&123	Male & Female a) 136 & 88 b) 85 & 85 c) x & y d) 25 & 25 e) x & y	Male & Female a) x & y b) 105& 105 c) x & y d) 40 & 40 e) x & y	Male & Female a) x & y b) 140& 140 c) x & y d) 60 & 60 e) x & y
		Achieved:	Male & Female a) 212 & 164 b) 378& 190 c) x & y d) 36& 34 e) x & y	Male & Female a) x & y b) x & y c) x & y d) x & y e) x & y	Male & Female a) x & y b) x & y c) x & y d) x & y e) x & y
		Source IDI Annual Performance and Accountability Reports			
	IDI Outcome Indicator: I3.2	Baseline 2014	Target 2015	Target 2016	Target 2017
	No. of INTOSAI regional bodies ³² benefiting from IDI support during last three years to: a) Strategic plan development ³³ b) Accessing external funding ³⁴ c) Capacity development programmes d) Development of e-learning capacity	a) 2 b) NA ³⁵ c) 8 d) 0	NA	NA	a) 2 b) 2 c) 8 d) 2
		Achieved:			
		Source A. IDI Annual Performance and Accountability Reports B. GCP monitoring reports			
IDI OUTCOME 4	IDI Outcome Indicator: I4.1	Baseline 2014	Target 2015	Target 2016	Target 2017

³⁰ Programme launched in 2013

³¹ Programme launched in 2014

³² Including AFROSAI, AFROSAI-E and CREFIAF

³³ Not limited to one time comments, but being an active member of task force/ providing comments at multiple draft stages/ participation in workshops and engagement throughout the process

³⁴ Successful in terms of funding being arranged through Global Call for Proposals or otherwise

³⁵ Premature in terms of both GCP 2011 and GCP 2013

<p>IDI Outcome IO4: Scaled-up and more effective support to SAI</p> <ul style="list-style-type: none"> • Increased support • Better allocative efficiency of support • Better coordination and alignment • SAI-led strategies • More informed donor engagement with SAI • Better design of support • Better M&E of support • Continually improving providers 	Moving three year average annual financial support for the benefit of SAI in ODA eligible countries	US \$55 million	US \$60 million	US \$65 million	US \$70 million
		Achieved:			
		Source: IDI calculations extracted from SAI Capacity Development Database			
	IDI Outcome Indicator: I4.2	Baseline 2014	Target 2015	Target 2016	Target 2017
	Support aligned and coordinated behind SAI-led strategies:	a. Strategic Plan: LDC + OLI = 98% LMI =89 % UMI = 100%			a. Strategic Plan: LDC+OLI = 99% LMI =92 % UMI = 100%
	a) Percentage of SAI with a strategic plan	b. Development Action Plan: LDC+OLI = 85% LMI = 100% UMI = 98%			b. Development Action Plan: LDC+OLI = 87% LMI = 100% UMI = 99%
	b) Percentage of SAI with a development action / operational plan currently in place	c. Support aligned behind SP LDC+OLI = 75% LMI = 66% UMI =48 %			c. Support aligned behind SP LDC+OLI =80 % LMI = 75% UMI = 60%
	c) Percentage of country level projects ongoing during last three years where support is aligned behind strategic plan	d. Donor Coordination Group 35%			d. Donor Coordination Group 50%
	d) Percentage of countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate				
		Achieved:			
		Source: A. Triennial IDI global Surveys C. SAI Capacity Development Database			
	IDI Outcome Indicator: I4.3	Baseline 2014	Target 2015	Target 2016	Target 2017
	Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	NA	60%
		Achieved:			
		Source: Global call for Proposals 2011	Source: Global call for Proposals 2013		Source: Global call for Proposals 2015
	IDI Outcome Indicator: I4.4	Baseline 2014	Target 2015	Target 2016	Target 2017
	Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	NA	NA	90%
		Achieved:			
		Source: Triennial IDI Global Surveys			