



Appendix to 2014-2015 Operational Plan: Detailed Summary Programme Plans

2014-2015



Table of Contents

Acronyms..... 3

3i Programme 4

IDI Global Programme on Specialised Audits – Audit of Lending and Borrowing Frameworks 16

IDI Global Programme on Specialised Audits - IT Auditing..... 23

CBC Support Programme..... 27

Audit of Externally Aided Projects in Agricultural and Food Security 34

Certification Programme for Training Specialists..... 40

INTOSAI Donor Secretariat 43

IDI Capacity Development..... 53

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
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
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
UNITAR	The United Nations Institute for Training and Research
USAID	US Agency for International Development
WB	World Bank
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

3i Programme

Background

At the 20th INCOSAI, 2010 INTOSAI adopted the comprehensive set of International Standards of Supreme Audit Institutions (ISSAIs). INTOSAI called upon its members to use the ISSAI framework as a common framework of reference for public sector auditing and implement the ISSAIs in accordance with the mandate and national regulations of the respective SAIs. In 2011 through the ISSAI rollout model INTOSAI gave IDI the mandate to support ISSAI implementation. In 2012 the IDI launched the ISSAI Implementation Initiative i.e. 3i Programme Phase 1. 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 will also be delivered in Arabic, French and Spanish. 3i ARABOSAI and 3i OLACEFS are scheduled to be delivered from 2014-2016. 3i CREFIAF awaits funding. Supporting implementation of standards has also been included in the revised mandate of the IDI and its Strategic Plan 2014-2018.

A. Programme Profile

Full Name & Duration	ISSAI Implementation Initiative (3i Programme) Phase 1																																																																																														
	<ul style="list-style-type: none"> - English speaking regions: 2012-2014 - ARABOSAI : 2014-2016 - OLACEFS : 2014-2016 - CREFIAF : Awaits funding 																																																																																														
Programme Status	Implementation phase – Last year for English Speaking regions Implementation Phase – First year for ARABOSAI and OLACEFS Funding applications sent for CREFIAF																																																																																														
Participating Group(s)	ASOSAI, AFROSAI-E, EUROSAI, CAROSAI, PASAI ARABOSAI and OLACEFS from 2014, CREFIAF to be decided																																																																																														
Participating SAIs	<p>Five English Speaking Regions (2012 – 2014) 83 SAIs and 2 sub national audit office from AFROSAI-E (22), ASOSAI (20), EUROSAI (11), PASAI (15+2) and CAROSAI (15) are participating in the 3i Programme. SAIs that are not eligible for IDI support have to pay their own costs.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">AFROSAI-E</th> <th style="text-align: left;">ASOSAI</th> <th style="text-align: left;">EUROSAI</th> <th style="text-align: left;">PASAI</th> <th style="text-align: left;">CAROSAI</th> </tr> </thead> <tbody> <tr> <td>1. Botswana</td> <td>1. Bangladesh</td> <td>1. Albania</td> <td>1. Cook Islands</td> <td>1. Anguilla</td> </tr> <tr> <td>2. Eritrea</td> <td>2. Bhutan</td> <td>2. Bosnia & Herzegovina</td> <td>2. Federated States of Micronesia</td> <td>2. Antigua & Barbuda</td> </tr> <tr> <td>3. Ethiopia</td> <td>3. Cambodia</td> <td>3. Former Yugoslav Rep. of Macedonia</td> <td>3. Fiji</td> <td>3. Barbados</td> </tr> <tr> <td>4. Ghana</td> <td>4. China</td> <td>4. Georgia</td> <td>4. Palau</td> <td>4. Belize</td> </tr> <tr> <td>5. Kenya</td> <td>5. India</td> <td>5. Kazakhstan</td> <td>5. Papua New Guinea</td> <td>5. Cayman Islands</td> </tr> <tr> <td>6. Lesotho</td> <td>6. Indonesia</td> <td>6. Moldova</td> <td>6. Samoa</td> <td>6. Dominica</td> </tr> <tr> <td>7. Liberia</td> <td>7. Laos PDR</td> <td>7. Serbia</td> <td>7. Tonga</td> <td>7. Grenada</td> </tr> <tr> <td>8. Malawi</td> <td>8. Malaysia</td> <td>8. Turkey</td> <td>8. Tuvalu</td> <td>8. Guyana</td> </tr> <tr> <td>9. Mauritius</td> <td>9. Maldives</td> <td>9. Ukraine</td> <td>9. Nauru</td> <td>9. Jamaica</td> </tr> <tr> <td>10. Mozambique</td> <td>10. Mongolia</td> <td>10. Montenegro</td> <td>10. Solomon Islands</td> <td>10. Montserrat</td> </tr> <tr> <td>11. Namibia</td> <td>11. Myanmar</td> <td>11. Armenia</td> <td>11. Guam</td> <td>11. St. Kitts & Nevis</td> </tr> <tr> <td>12. Nigeria</td> <td>12. Nepal</td> <td></td> <td>12. American Samoa</td> <td>12. St. Lucia</td> </tr> <tr> <td>13. Rwanda</td> <td>13. Pakistan</td> <td></td> <td>13. Vanuatu</td> <td>13. St. Vincent & Grenadines</td> </tr> <tr> <td>14. Seychelles</td> <td>14. Philippines</td> <td></td> <td></td> <td>14. Suriname</td> </tr> <tr> <td>15. Sierra Leone</td> <td>15. Thailand</td> <td></td> <td></td> <td>15. Trinidad and</td> </tr> <tr> <td>16. South Africa</td> <td>16. Vietnam</td> <td></td> <td></td> <td></td> </tr> <tr> <td>17. South Sudan</td> <td>17. Sri Lanka</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					AFROSAI-E	ASOSAI	EUROSAI	PASAI	CAROSAI	1. Botswana	1. Bangladesh	1. Albania	1. Cook Islands	1. Anguilla	2. Eritrea	2. Bhutan	2. Bosnia & Herzegovina	2. Federated States of Micronesia	2. Antigua & Barbuda	3. Ethiopia	3. Cambodia	3. Former Yugoslav Rep. of Macedonia	3. Fiji	3. Barbados	4. Ghana	4. China	4. Georgia	4. Palau	4. Belize	5. Kenya	5. India	5. Kazakhstan	5. Papua New Guinea	5. Cayman Islands	6. Lesotho	6. Indonesia	6. Moldova	6. Samoa	6. Dominica	7. Liberia	7. Laos PDR	7. Serbia	7. Tonga	7. Grenada	8. Malawi	8. Malaysia	8. Turkey	8. Tuvalu	8. Guyana	9. Mauritius	9. Maldives	9. Ukraine	9. Nauru	9. Jamaica	10. Mozambique	10. Mongolia	10. Montenegro	10. Solomon Islands	10. Montserrat	11. Namibia	11. Myanmar	11. Armenia	11. Guam	11. St. Kitts & Nevis	12. Nigeria	12. Nepal		12. American Samoa	12. St. Lucia	13. Rwanda	13. Pakistan		13. Vanuatu	13. St. Vincent & Grenadines	14. Seychelles	14. Philippines			14. Suriname	15. Sierra Leone	15. Thailand			15. Trinidad and	16. South Africa	16. Vietnam				17. South Sudan	17. Sri Lanka			
AFROSAI-E	ASOSAI	EUROSAI	PASAI	CAROSAI																																																																																											
1. Botswana	1. Bangladesh	1. Albania	1. Cook Islands	1. Anguilla																																																																																											
2. Eritrea	2. Bhutan	2. Bosnia & Herzegovina	2. Federated States of Micronesia	2. Antigua & Barbuda																																																																																											
3. Ethiopia	3. Cambodia	3. Former Yugoslav Rep. of Macedonia	3. Fiji	3. Barbados																																																																																											
4. Ghana	4. China	4. Georgia	4. Palau	4. Belize																																																																																											
5. Kenya	5. India	5. Kazakhstan	5. Papua New Guinea	5. Cayman Islands																																																																																											
6. Lesotho	6. Indonesia	6. Moldova	6. Samoa	6. Dominica																																																																																											
7. Liberia	7. Laos PDR	7. Serbia	7. Tonga	7. Grenada																																																																																											
8. Malawi	8. Malaysia	8. Turkey	8. Tuvalu	8. Guyana																																																																																											
9. Mauritius	9. Maldives	9. Ukraine	9. Nauru	9. Jamaica																																																																																											
10. Mozambique	10. Mongolia	10. Montenegro	10. Solomon Islands	10. Montserrat																																																																																											
11. Namibia	11. Myanmar	11. Armenia	11. Guam	11. St. Kitts & Nevis																																																																																											
12. Nigeria	12. Nepal		12. American Samoa	12. St. Lucia																																																																																											
13. Rwanda	13. Pakistan		13. Vanuatu	13. St. Vincent & Grenadines																																																																																											
14. Seychelles	14. Philippines			14. Suriname																																																																																											
15. Sierra Leone	15. Thailand			15. Trinidad and																																																																																											
16. South Africa	16. Vietnam																																																																																														
17. South Sudan	17. Sri Lanka																																																																																														

	18. Swaziland 19. Tanzania 20. Uganda 21. Zambia 22. Zimbabwe	18. Afghanistan 19. Iran 20. Kyrgyzstan		14. Kiribati 15. Marshall Islands 16. FSM Pohnpei 17. FSM Kosrae	Tobago	
	<p>3i ARABOSAI – 19 SAIs are scheduled to participate 1. Mauritania, 2. Morocco, 3. Algeria, 4. Tunisia, 5. Libya, 6. Egypt, 7. Sudan, 8. Palestine, 9. Syria, 10. Lebanon, 11. Jordan, 12. Yemen 13. Iraq. (SAIs that are not eligible for IDI support will pay their own costs): 14. Saudi Arabia, 15. Kuwait, 16. Qatar, 17. Bahrain, 18. United Arab Emirates and 19. Oman</p> <p>3i OLACEFS – 19 SAIs will be invited to participate Argentina, Bolivia, Brazil, . Chile, Colombia, . Costa Rica, Cuba, . Dominican Republic, . Ecuador, . El Salvador, Guatemala, Honduras, . Mexico, . Nicaragua, . Panama, . Paraguay, . Peru, Uruguay, Venezuela</p> <p>3i CREFIAF – 23 SAIs will be invited</p>					
Level of participating staff	SAI top management (participating in 3i Management Workshops), SAI senior and operational management (participating in ISSAI Certification Programmes and cooperative audits).					
Cooperating Partners & SAI in-kind support	<p><u>Cooperation Partners:</u> PSC, CAS, FAS, PAS, CBC, INTOSAI regions, UNITAR for e-learning. World Bank is a financing partner. USAID joined as financing partner for 3i in ARABOSAI.</p> <p><u>In-kind support</u></p> <p>Resource Persons: SAIs of Bhutan, Canada, Cook Islands, Jamaica, Philippines, UAE, Estonia, Fiji, India, Lesotho, St. Lucia, Norway, Sweden, Brazil, Grenada, Samoa, Tanzania, Turkey, Tunisia and AFROSAI-E.</p> <p>Hosts: SAIs of Bosnia and Herzegovina, South Africa, Morocco, Suriname, Bhutan, Cambodia, Tanzania and Thailand, Brazil, United Arab Emirates</p> <p>Translations : SAIs of UAE & Mexico</p>					
Funding Sources	Earmarked funding of USD 950 000 (January 2012), 1 350 000 ¹ (December 2012) and 1400 000 ² (Received in November 2013 for 2014 activities) from the World Bank. USAID has signed an agreement to provide USD 500 000 for eight SAIs in ARABOSAI from 2014 to 2016. The IDI's basket funds will be used to cover the gap.					

B. Programme Results Framework (5 English speaking regions)

Link to IDI Results Framework	Indicator	Baseline (2012)	Milestones (2013-2014)	Targeted Achievement
SAI Outcomes³				
	1. Percentage participating SAIs reporting that ISSAI Level 2 requirements are generally met.	To be assessed through IDI Global Survey		20% SAIs participating in the programme by 2017
Source: IDI Global Survey 2017				

¹ Includes 75 000 USD that were earmarked for the development of SAI PMF. This is reported on under the INTOSAI-Donor Secretariat.

² Includes 70 000 USD earmarked for the development of the SAI PMF.

³ SAI outcomes as described in IDI strategic plan 2014-2018

Link to IDI Results Framework	Indicator	Baseline (2012)	Milestones (2013-2014)	Targeted Achievement
	2. Percentage participating SAIs reporting that their audit practices generally follow applicable requirements of Financial, Compliance and Performance Audit ISSAIs	To be assessed through IDI Global Survey		20% SAIs participating in the programme by 2017
Source: IDI Global Survey 2017				
IDI Outcomes⁴				
I.O 1. Effective SAI Capacity Development Programmes				
	1. 3i Programme is delivered as per the IDI Service Delivery Model			3i Programme delivered as per IDI Service Delivery Model by 2014
Source: 3i Programme Evaluation 2014				
	2. 3i Programme delivered to time and budget			3i Programme delivered to time and budget by 2014
Source: 3i Programme Evaluation 2014				
	3. SAIs publish ISSAI compliant audit reports as a result of ISSAI Based Cooperative Audits	No ISSAI Based Cooperative Audits	At least 20 SAI teams trained in conducting ISSAI based cooperative audits	At least 15 SAIs publish audit reports based on ISSAI based cooperative audits by 2016
Source: IDI Global Survey 2017				
	4. SAIs start implementation of ISSAI Implementation Strategies	To be collected through IDI Global Survey	30 participating SAIs develop ISSAI Implementation Strategies	30 SAIs start implementation based on strategy by 2016
Source: IDI Global Survey 2017				
I.O. 2. Global Public Goods used by stakeholders				
	5. Use of 3i Global Public Goods by SAIs	3i Products not developed	iCATs used for needs assessment in 30 SAIs	30 SAIs use ISSAI Implementation Handbooks by 2015
Source: IDI Programme Monitoring Sheet, IDI Global Survey , 3i Community Portal				
I.O. 3 Stronger Regional bodies, networks and communities				

⁴ IDI outcome as described in IDI strategic plan 2014-2018

Link to IDI Results Framework	Indicator	Baseline (2012)	Milestones (2013-2014)	Targeted Achievement
	6.Utilization of ISSAI Facilitators	No ISSAI Facilitators	180 PSC-IDI certified ISSAI facilitators available to SAIs and regional bodies	70% of the ISSAI facilitators used by SAIs and regional bodies by 2017
Source: IDI Programme Monitoring Sheet, IDI Global Survey 2017				
	7. 3i community portal used to foster 3i network	No web based knowledge portal.	75% of the participating SAIs actively use the portal	Active 3i network through the portal by 2017
Source: 3i Community Portal Statistics, IDI Global Survey 2017				
Programme Outputs				
<i>I.O 1. Effective SAI Capacity Development Programmes</i>				
	1.ISSAI Certification Programme for Financial, Performance and Compliance Audit designed and developed	No ISSAI Certification Programmes Part 1 of the programme developed	-Part 2 and Part 3 of the programme developed	ISSAI Certification Programmes reviewed and updated based on feedback and lessons learned on a regular basis. Frequency to be decided
Source: 3i Project Reports				
	2. Pool of IDI-PSC certified ISSAI facilitators	No IDI-PSC certified ISSAI facilitators	At least 200 participants complete the two e-courses in 2012 and 2013.	At least 180 participants are certified as ISSAI facilitators by 2014
Source: 3i Project reports				
	3. SAIs conduct ISSAI based cooperative audits	No ISSAI Based Cooperative Audits	At least 20 SAI teams trained in conducting ISSAI based cooperative audits	At least 15 SAIs conduct the audit and develop draft reports by 2015
Source: 3i Project reports and Monitoring Sheet				
<i>I.O. 2. Global Public Goods used by stakeholders</i>				
	4.3i Global Public Goods developed – iCATs, ISSAI Implementation Handbooks	No iCATs. No ISSAI Implementation	iCATs developed in 2012. ISSAI Implementation	Review and updating of 3i global public goods on a regular basis. Frequency to be

Link to IDI Results Framework	Indicator	Baseline (2012)	Milestones (2013-2014)	Targeted Achievement
		Handbooks.	Handbooks developed in 2013.	decided
Source: 3i Project Reports				
<i>I.O. 3 Stronger Regional bodies, networks and communities</i>				
	5. 3i communities of practice established through pool of ISSAI facilitators and 3i Community Portal	No facilitators, no portal	3i community portal launched in 2013. Pool of 180 ISSAI facilitators in 2014	3i Community Portal updated on a regular basis. Atleast once every month.
Source: 3i Project Reports, 3i Community Portal Reports				

Programme Results Framework (ARABOSAI):

Link to IDI Results Framework	Indicator	Baseline (2014)	Milestones (2015-2016)	Targeted Achievement (2017)
<i>SAI Outcomes</i>				
	1. Percentage participating SAIs reporting that ISSAI Level 2 requirements are generally met.	To be assessed through IDI Global Survey		20% SAIs participating in the programme.
Source: IDI Global Survey 2017				
	2. Percentage participating SAIs reporting that their audit practices generally follow applicable requirements of Financial, Compliance and Performance Audit ISSAIs	To be assessed through IDI Global Survey		20% SAIs participating in the programme
Source: IDI Global Survey 2017				
<i>IDI Outcomes</i>				
<i>I.O 1. Effective SAI Capacity Development Programmes</i>				
	1. 3i Programme is delivered as per the IDI Service Delivery Model			3i Programme delivered as per IDI Service Delivery Model
Source: 3i Programme Evaluation 2016				

Link to IDI Results Framework	Indicator	Baseline (2014)	Milestones (2015-2016)	Targeted Achievement (2017)
	2. .3i Programme delivered to time and budget			3i Programme delivered to time and to budget
Source: 3i Programme Evaluation 2016				
	3. .SAIs table ISSAI compliant audit reports as a result of ISSAI Based Pilot Audits	No ISSAI Based Pilot Audits	80% participating SAIs conduct ISSAI based pilot audits	50% participating SAIs table audit reports based on ISSAI based pilot audits
Source: IDI Global Survey 2017				
	4. .SAIs start implementation of ISSAI Implementation Strategies	To be collected through IDI Global Survey	80% participating SAIs develop ISSAI Implementation Strategies	70% SAIs start implementation based on strategy
Source: IDI Global Survey 2017				
<i>1.O. 2. Global Public Goods used by stakeholders</i>				
	5. .Use of 3i Global Public Goods by SAIs	3i Products translated in Arabic	90% participating SAIs use iCATs for needs assessment	90% participating SAIs use ISSAI Implementation Handbooks
Source: IDI Programme Monitoring Sheet, IDI Global Survey , 3i Community Portal				
<i>1.O. 3 Stronger Regional bodies, networks and communities</i>				
	6. Utilization of ISSAI Facilitators	No ISSAI Facilitators.	30 PSC-IDI certified ISSAI facilitators available to SAIs and regional bodies	80% of the ISSAI facilitators used by SAIs and 50% by ARABOSAI
Source: IDI Programme Monitoring Sheet, IDI Global Survey 2017				
	7. .3i community portal used to foster 3i network	No web based knowledge portal.	60% of the participating SAIs actively use the portal	Active 3i network through the portal
Source: 3i Community Portal Statistics, IDI Global Survey 2017				
Programme Outputs				

Link to IDI Results Framework	Indicator	Baseline (2014)	Milestones (2015-2016)	Targeted Achievement (2017)
<i>I.O 1. Effective SAI Capacity Development Programmes</i>				
	1.ISSAI Certification Programme for Financial, Performance and Compliance Audit adapted	No ISSAI Certification Programmes	ISSAI Certification Programme adapted from English to suit delivery in ARABOSAI	ISSAI Certification Programme reviewed and updated based on feedback and lessons learned. On a regular basis
Source: 3i Project Reports				
	2.Pool of IDI-PSC certified ISSAI facilitators	No IDI-PSC certified ISSAI facilitators	At least 39 participants in the ISSAI Certification Programme.	At least 30 participants are certified as ISSAI facilitators
Source: 3i Project reports				
	3.SAIs conduct ISSAI based pilot audits	No ISSAI Based Cooperative Audits	At least 80 % SAIs conduct pilot audits by 2016	
Source: 3i Project reports and Monitoring Sheet				
<i>I.O. 2. Global Public Goods used by stakeholders</i>				
	4.3i Global Public Goods developed – iCATs, ISSAI Implementation Handbooks	3i Global Public goods translated into Arabic.	3i Global Public Goods adapted for use in ARABOSAI by 2015.	Review and updating of 3i global public goods on a regular basis
Source: 3i Project Reports				
<i>I.O. 3 Stronger Regional bodies, networks and communities</i>				
	5. 3i communities of practice established through pool of ISSAI facilitators and 3i Community Portal	No facilitators, no portal	3i community portal launched in 2014. Pool of 30 ISSAI facilitators by 2016	3i Community Portal updated on a regular basis. Atleast once every month.
Source: 3i Project Reports, 3i Community Portal Reports				

Programme Results Framework (OLACEFS)

Link to IDI Results Framework	Indicator	Baseline (2013)	Milestones (2014-2016)	Targeted Achievement (2017)
SAI Outcomes				
	1. Percentage of participating SAIs reporting that ISSAI Level 2 requirements are generally met.	To be assessed through IDI Global Survey		20% SAIs participating in the programme.
Source: IDI Global Survey 2017				
	2. Percentage participating SAIs reporting that their audit practices generally follow applicable requirements of Financial, Compliance and Performance Audit ISSAIs	To be assessed through IDI Global Survey		20% SAIs participating in the programme
Source: IDI Global Survey 2017				
IDI Outcomes				
<i>I.O 1. Effective SAI Capacity Development Programmes</i>				
	1. 3i Programme is delivered as per the IDI Service Delivery Model			3i Programme delivered as per IDI Service Delivery Model
Source: 3i Programme Evaluation 2016				
	2. 3i Programme delivered to time and budget			3i Programme delivered to time and budget
Source: 3i Programme Evaluation 2016				
	3. SAIs publish ISSAI compliant audit reports as a result of ISSAI Based Pilot Audits	No ISSAI Based Pilot Audits	8 participating SAIs conduct ISSAI based cooperative audits by 2016	4 participating SAIs publish audit reports based on ISSAI based pilot audits by 2017
Source: IDI Global Survey 2017				
	4. SAIs start implementation of ISSAI Implementation Strategies	To be collected through IDI Global Survey 2014	16 participating SAIs develop ISSAI Implementation Strategies by 2015	16 SAIs start implementation based on strategy by 2016
Source: IDI Global Survey 2017				
<i>I.O. 2. Global Public Goods used by stakeholders</i>				

Link to IDI Results Framework	Indicator	Baseline (2013)	Milestones (2014-2016)	Targeted Achievement (2017)
	5. Use of 3i Global Public Goods by SAIs	3i Products translated in Spanish	16 participating SAIs use iCATs for needs assessment by 2015	16 participating SAIs use ISSAI Implementation Handbooks by 2015
Source: IDI Programme Monitoring Sheet, IDI Global Survey , 3i Community Portal				
<i>I.O. 3 Stronger Regional bodies, networks and communities</i>				
	6. Utilization of ISSAI Facilitators	No ISSAI Facilitators.	48 PSC-IDI certified ISSAI facilitators available to SAIs and regional bodies by 2015	80% of the ISSAI facilitators used by SAIs and 50% by OLACEFS
Source: IDI Programme Monitoring Sheet, IDI Global Survey 2017				
	7. 3i community portal used to foster 3i network	No web based knowledge portal.	80% of the participating SAIs actively use the portal by 2015	Active 3i network through the portal
Source: 3i Community Portal Statistics, IDI Global Survey 2017				
Programme Outputs				
<i>I.O 1. Effective SAI Capacity Development Programmes</i>				
	1. ISSAI Certification Programme for Financial, Performance and Compliance Audit adapted	No ISSAI Certification Programme	ISSAI Certification Programme adapted from English to suit delivery in OLACEFS in 2014	ISSAI Certification Programme reviewed and updated based on feedback and lessons learned. On a regular basis
Source: 3i Project Reports				
	2. Pool of IDI-PSC certified ISSAI facilitators	No IDI-PSC certified ISSAI facilitators	60 participants selected and atleast 55 complete Part 1	At least 48 participants are certified as ISSAI facilitators
Source: 3i Project reports				

Link to IDI Results Framework	Indicator	Baseline (2013)	Milestones (2014-2016)	Targeted Achievement (2017)
	3.SAIs conduct ISSAI based pilot audits	No ISSAI Based Cooperative Audits	At least 8 SAIs conduct pilot audits by 2016	
Source: 3i Project reports and Monitoring Sheet				
<i>1.O. 2. Global Public Goods used by stakeholders</i>				
	4.3i Global Public Goods developed – iCATs, ISSAI Implementation Handbooks	3i Global Public goods translated into Spanish.	3i Global Public Goods adapted for use in OLACEFS by 2015.	Review and updating of 3i global public goods on a regular basis. Frequency to be decided.
Source: 3i Project Reports				
<i>1.O. 3 Stronger Regional bodies, networks and communities</i>				
	5. 3i communities of practice established through pool of ISSAI facilitators and 3i Community Portal	No facilitators, no portal	3i community portal launched in 2014. Pool of 48 ISSAI facilitators by 2016	3i Community Portal updated on a regular basis. At least once every month
Source: 3i Project Reports, 3i Community Portal Reports				

C. Programme Activities

Region	No.	Activities
Global, 5 English Regions	1	Salary Acting Deputy Director General - 50%
	2	Salary Programme Manager
	3	3i Product Development Meeting IV (Compliance Audit)
Global	4	3i Product Review Meetings
PASAI	5	3i Cooperative Audit PASAI - Public Debt Reporting Meeting
PASAI	6	3i Cooperative Audit - PASAI - Financial Audit Planning Meeting
Global	7	3i E-course on Implementing Compliance Audit ISSAIs
Global	8	3i product Review Meeting - PA
Global	9	3i Meeting for Developing a Roadmap for ISSAI Implementation
CAROSAI	10	3i Workshops on Facilitating ISSAI Implementation (CAROSAI) (FA, PA, CA)
ASOSAI, PASAI	11	3i Workshops on Facilitating ISSAI Implementation (ASOSAI, PASAI) (CA)
PASAI	12	3i Cooperative Audit - PASAI - Financial Audit Review Meeting
AFROSAI-E, EUROSAI	13	3i Workshops on Facilitating ISSAI Implementation (AFROSAI-E, EUROSAI) (Compliance Audit)
ASOSAI	14	3i Cooperative performance/compliance audit - ASOSAI - Planning meeting
Global	15	3i Stakeholder Communication
Global	16	3i Programme Evaluation

Region	No.	Activities
Global	17	3i Community Portal
Global	18	Cooperation with PSC standard setting evaluation process
ARABOSAI	19	3i Management Workshop
	20	3i Online selection of participants
	21	Translation of 3i Global products (in kind support)
	22	ISSAI and FS design meeting, March 2015
	23	ISSAI and FS workshop, September 2015
	24	3i Knowledge sharing portal (Partial SAI in kind support), 2015*
OLACEFS	25	3i Management Workshop
	26	3i Product Adaptation Meeting
	27	3i Online selection of participants
	28	3i Certification programme E-course
	29	ISSAI Certification Programme: Facilitation Skills Workshop, 2015
	30	Translation of 3i Global products (in kind support)
	31	3i Knowledge sharing portal (Partial SAI in kind support)
	32	3i Cooperative Audits Planning Meeting, 2015

D. Stakeholder Communication Plan

3i Programme for English speaking regions:

- Report to the WB due in February and August 2014. Programme Manager will prepare the report following these dates.
- 3i team member will coordinate with the PSC and FAS, PAS and CAS, report in the annual meetings of the sub committees as and when programme activities are to be delivered
- 3i team member will attend the PSC annual meeting in May 2014 in Bahrain. 2015 activities will be decided later.
- 3i team member will meet the respective sub committees during the product development and other programme interventions
- Communicate with INTOSAI regions regarding the utilisation of ISSAI Facilitators.

3i ARABOSAI:

- Programme Manager ARABOSAI and Knowledge Manager will coordinate with USAID as per the USAID agreement with IDI. Budget proposal for funds required to be sent to USAID by Knowledge Manager in consultation with Programme Manager ARABOSAI.
- Programme manager ARABOSAI will communicate with regional secretariat. 3i Programme Manager will coordinate with INTOSAI partners i.e. PSC and its sub committees.

3i OLACEFS:

- Programme Manager OLACEFS will coordinate with GTANIA, OLACEFS Chair, OLACEFS Secretariat and Regional capacity development body.
- DDG supported by Programme Manager OLACEFS, 3i Programme Manager and Knowledge Manager to communicate with donors to ensure sufficient funding for the programme.
- Programme Manager OLACEFS and Programme Coordinator to communicate with resource persons and participating SAIs.

E. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
3i Project Reports	To be filed within 15 days of the end of each project.	3i Programme Manager	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
3i Programme Monitoring Sheet	1. Every October to SAIs and ISSAI facilitators and mentors	3i Programme Manager	Progress on 3i outcomes
Report to Donors	World Bank Report due on 15 Feb and 15 August 2014 USAID report as per agreement	3i Programme Manager Programme Manager ARABOSAI Knowledge Manager	Reports and supporting documents as per format.
Reports to IDI board	Operational Plan and Performance & Accountability Report	3i Programme Manager and respective regional managers	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 of 3i Programme funded by the World Bank in 2014.
- IDI and USAID will do a mid term evaluation in 2015 and a final stage evaluation in 2016 for the 3i ARABOSAI.
- External evaluations of 3i in 2017.

G. Contribution to IDI Gender Goal

SAI Outcome	ISSAI Implementation Handbook on Performance Audit encourages SAIs to examine gender issues as a part of their performance audit work.
IDI Outcome	The IDI 's interventions are gender balanced The 3i programme phase 1: For the ISSAI certification programme for 5 English speaking regions programme started with 261 participants. Among them 138 were female and 123 male participants. Of 117 participants certified: Female – 65, Male- 52 3i ARABOSAI- At least 15 women of the 39 participants selected. 3i OLACEFS – At least 30 women of the 60 participants selected.

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk ⁵	Risk Owner
---	---------------	----------------------------	------------

⁵ Use traffic lights: Green: low residual risk. Amber: moderate residual risk. Red: high residual risk.

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk ⁵	Risk Owner
Development Risks			
1. Sustainability of ISSAI implementation after Phase I ends	Include support for ISSAI Implementation in IDI mandate and strategy. Monitoring and evaluation of 3i outcomes.	High residual risk. The main responsibility and outcome lies within the SAI and SAI may not have the environments, legal framework and resources required for ISSAI implementation	SAIs, IDI
2. The pool of ISSAI facilitators may not be adequate in numbers and qualification.	Detailed eligibility criteria defined. Selection process carried out. Plans for regular accreditation programmes	High residual risk. SAIs may not have people that meet eligibility criteria or ISSAI facilitators leave the SAI.	IDI, SAIs
3. SAIs may not use iCATs to conduct needs assessments and formulate ISSAI implementation strategy	Commitment at 3i Management Workshops	Medium Risk. Lack of SAI capacity and willingness of SAI leadership	IDI, SAIs
4. SAIs may not publish audit reports based on cooperative audits	Commitment from SAIs and follow up through regional mechanism	Medium Risk. SAI environment	IDI, SAIs
Operational Risks			
5. Required level of expertise may not be available for programme activities	Cooperation agreement with INTOSAI Committees, communication with Committees	Medium Risk. Subcommittees may not find required experts on time	IDI
6. Lack of communication between SAI management and ISSAI Facilitators in implementation process	Action plan prepared by the participants in the facilitation workshop approved by the SAI management.	Medium Risk. Lack of monitoring of action plan at SAI level.	SAIs
New Risks			

IDI Global Programme on Specialised Audits – Audit of Lending and Borrowing Frameworks

Background

In the last decade, several national governments (referred to as sovereigns hereafter) 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 on audit of public debt provide an overarching guidance to the SAIs engaged in this area of audit. Lack of globally agreed rules and regulations guiding sovereign financing have contributed to many instances of irresponsible sovereign borrowing and lending. UNCTAD has developed a set of voluntary Principles on responsible

sovereign lending and borrowing that promote and reinforce responsible sovereign lending and borrowing practices. The principles are meant to fill this gap.

In 2013, the IDI has launched a comprehensive global programme on public debt with a focus on strengthening the SAIs' audit capabilities in assessing the legal and administrative frameworks in the borrowing as well as lending sovereign functions. The global programme, which will cover a period of 2013 to 2016, will be run simultaneously in English and Spanish and will involve selected SAIs in the developing countries. The programme will encourage participation of developed countries.

The Government of Norway which has been supporting the initiatives in enhancing public financial management practices in developing countries for many years. The Ministry of Foreign affairs (MFA) has in the past funded the IDI global programme on public debt management and continues to support the IDI initiatives in this field.

A. Programme Profile

Full Name & Duration	Audit of Lending and Borrowing Frameworks , 2013-2016				
Programme Status	Implementation Phase				
Participating Group(s)	ASOSAI, AFROSAI-E, OLACEFS, EUROSAI, ARABOSAI				
Participating SAIs 25-30 SAIs	25-30 SAIs likely to participate. Participating SAIs to be confirmed The SAIs from non-DAC countries (who may participate on lender's side) will be participating in the programme on cost sharing basis. ⁶				
	ASOSAI	AFROSAI-E	OLACEFS	EUROSAI	ARABOSAI
	China	South Africa	Argentina	(not yet Known)	Morocco
	Indonesia	Zambia	Brazil		
	Malaysia	Kenya	Colombia		
	India	Rwanda	Honduras		
	Philippines	Uganda	Paraguay		
	Bhutan	Botswana	Peru		
	Nepal	Zimbabwe	Mexico		
	Vietnam	Seychelles			
		Tanzania			
Level of participating staff	SAI Top Management ,Senior Management, Operational Management				
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> INTOSAI Working Group on Public Debt (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 in-kind support</u> Resource Persons : SAI Mongolia, SAI Philippines, SAI Brazil, SAI Argentina, SAI Panama, SAI Mexico, US Government Accountability Office Hosts : SAI Malaysia				
Funding Sources	Earmarked funding of NOK 8,7 million for 2013-2016 from MFA, Norway				

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014-15)	Milestone 2 (2015-16)	Targeted Achievement
---------------	-----------	-----------------	-----------------------	-----------------------	----------------------

⁶ Cost sharing will be on account of direct costs of participants, including travel, accommodation costs for participating in workshops and meetings.

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014-15)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
	1.Number of SAIs which issue the annual audit report within the established legal time frame , and publish the audit reports in a timely manner	Will be collected in 2014	80% participating SAIs conduct pilot audits on borrowing and lending frameworks as per guidance	At least 80 % pilot audit reports are tabled in the legislature within their legal time frame.	At least 50% of the tabled pilot audit reports are published in a timely manner by 2017
Source : Programme Evaluation Report					
	2.Number of participating SAIs which conduct further public debt audits, using the methodology and guidance disseminated through the programme	None	None	None	50 % participating SAIs report on conducting further audits within 3 years of the end of programme by 2019
Source: IDI Global Survey 2020					
<i>I.O 1. Effective SAI Capacity Development Programmes</i>					
	1. Programme delivered as per the IDI Service Delivery Model	Not applicable			Auditing Lending and Borrowing Frameworks Programme delivered as per IDI Service Delivery Model by 2016
Source : Programme Evaluation Report					
	2. Programme delivered to time and budget	Not applicable			Programme delivered to time and budget by 2016
Source: Programme Evaluation Report					

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014-15)	Milestone 2 (2015-16)	Targeted Achievement
	3. Percentage participating SAI teams who demonstrate professional capacity to conduct public debt audits.	None	80% participating teams complete their training and conduct pilot audits and	80% participating teams develop quality draft reports using the PD ISSAIs and guidance	At least 50% of SAIs report deployment of trained public debt auditors in further audits (2019)
Source: Project Reports, Programme Monitoring Report and IDI Global Survey 2020					
<i>1.O. 2. Global Public Goods used by stakeholders</i>					
	4. No. Of SAIs that report use of Compendium of global findings	None		Compendium published in 2016.	30 SAIs report use of compendium of global findings in English and Spanish (2017)
Source : IDI Global Survey 2017					
	Relevant ISSAIs on public debt audit are modified and updated	Guidance on auditing borrowing and lending not included in current ISSAIs and guidance	Parameters for providing feedback on existing standards and guidance developed	Feedback collected from pilot audit teams	Update of relevant ISSAIs to be completed through WGPDI-IDI collaboration by 2016
Source: IDI Global Survey 2017					
<i>1.O. 3 Stronger Regional bodies, networks and communities</i>					
	5. IDI-WGPDI certified public debt audit experts used by SAIs and regions	None	90 participants complete first two parts of the certification programme i.e. training and pilot audits	70 participants complete third part i.e. facilitation skills training and are certified as IDI-WGPDI public debt audit experts	At least 80% certified experts used by SAIs and regions 2019
Source : Project Reports, Programme Monitoring Reports, Programme Evaluation, IDI Survey 2020					
	6. Active global network of public debt audit experts	No web portal	Community of practice for Public Debt experts on IDI portal	At least 80% of participating SAIs active on the portal	Community of practice actively used by 75% public debt experts from the

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014-15)	Milestone 2 (2015-16)	Targeted Achievement
					wider community. 2019
Source: Reports from the IDI Community Portal					
	Programme Outputs				
I.O 1. Effective SAI Capacity Development Programmes					
	1. E-courses in English and Spanish on concepts and standards of public debt audit of sovereign lending and borrowing frameworks	E- course Designed by resource team	E-courses delivered in English and Spanish	None	E-course in English and Spanish by 2013
Source : Project reports					
	2. SAI staff trained in public debt audit		At least 100 participants trained in public debt audit		100 participants trained 2014
Source : Project Reports					
	3. Global pool of IDI certified public debt audit experts	None	At least 90 participants complete the E-course and take up pilot audits	1. At least -90 participants to complete the pilot audits 2. At least -70 participants completing pilot audits certified as public debt audit experts	Pool of 70 public debt experts by 2016
Source : Project Reports					
I.O. 2. Global Public Goods used by stakeholders					
	4. Research report on organisation and management of public debt systems in national governments, and status of SAI audit of public debt available to stakeholders	None	Research Report published in 2014	None	Research Report available on IDI community portal by 2014
Source : Project Reports					
	5. Updated IDI-WGPD Guidance on Public Debt Audit	IDI-WGPD Guide on Public Debt Audit was first published in 2012	None	None	IDI-WGPD Guide is updated to incorporate the new guidance on conduct of borrowing and lending frameworks by 2016
Source : Project Reports					
I.O. 3 Stronger Regional bodies, networks and communities					

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014-15)	Milestone 2 (2015-16)	Targeted Achievement
	6. Web based community for PD on IDI Community portal	None	Web based community on public debt auditing in place	Public debt guidance materials and other resources uploaded	The web community includes a directory of public debt audit experts and resources by 2016
Source : Project Reports					

C. Programme Activities

Region	No.	Activities
Trans regional	1	Cooperation Meeting with Heads of SAIs
Trans regional	2	E-course in English and Spanish (online mentoring)
Trans regional	3	Audit Planning Meetings
Trans regional	4	Pilot Audits + Online/onsite support
Trans regional	5	Development of PDA web portal
Trans regional	6	Knowledge sharing meetings
Trans regional	7	Audit Review Meetings
Trans regional	8	Product Update of IDI-WGPD Handbook
Trans regional	9	Online selection of participants for facilitation skills training
Trans regional	10	Facilitation skills design meeting (English and Spanish)
Trans regional	11	Facilitation skills workshops (English and Spanish)

D. Stakeholder Communication Plan

Reporting to MFA

Annual Progress Report and Annual Financial Report (supported by IDI's annual audited accounts) – June every year

Final Report for entire Support Period- June 2016

Reporting to IDI Board

IDI's Annual Performance and Accountability Report- March every year

Reporting to WGPD

Programme Status Report submitted and presented during Annual WGPD Meetings

E. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
Project Reports	To be filed within 15 days of the end of each project.	ADG	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned

Tracking Reports	1. Quarterly for pilot audits 2. Web reports on downloads of materials and 2. Annual reports at conclusion of programme to monitor progress	ADG	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs
Reports submitted to Donor	Annual Progress and Financial Reports	ADG	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 2016

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. SAIs 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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
3. Different stakeholders 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: <ul style="list-style-type: none"> - 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 SAls for subject matter experts -Agreement with MFA Norway earmarked funds, Develop cost-sharing formula for participation of SAls from non-OECD countries.	Sovereign lending being an emerging area of audit, appropriate subject matter experts may not be available	IDI
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			

IDI Global Programme on Specialised Audits - IT Auditing

Background

The IDI is cooperating with the INTOSAI Working Group on IT Audit (WGITA) in a global capacity development programme in IT Audit. The IT audit capacity development programme aims

- i. To promote IT audit systems and practices in line with INTOSAI standards and best practices
- ii. To address capacity building needs in the area of IT auditing conducted by the SAls of developing countries in AFROSAI-E
- iii. To disseminate application of professional guidance in cooperation with INTOSAI working group

The programme focuses on SAI staff at all levels who are engaged in IT audit. The programme was piloted in the AFROSAI-E region during 2012-2013. The AFROSAI-E, in its Strategic Plan of 2010-2014 identified IT Audit as one of its priority areas in capacity building in the member SAls. The SAls in the region have been faced with an increasing challenge of having to audit clients who are operating on a computerized system environment. This has created a

need for SAIs to build capacity in the area of IT audit in order to keep abreast with the modern changes of IT systems and be able to give acceptable recommendations on the client's systems and financial reports in accordance with the INTOSAI standards and best practices.

The IDI and WGITA consolidated the guidance on IT Audit in the form an IT Audit Handbook. In order to broaden the reach of the programme in other INTOSAI regions, an E-learning component of the programme was designed in 2013 and will be implemented in 2014. The E-course is based on the WGITA-IDI IT Audit Handbook. SAIs participating in the global programme will also be required to carry out IT Audit and publish reports.

A. Programme Profile

Full Name & Duration	IDI Global Programme in IT Audit
Programme Status	Implementation phase
Participating Group(s)	INTOSAI English Speaking Regions
Participating SAIs	About 30 SAIs from English speaking regions are expected to participate
Level of participating staff	Senior/Operational Management and IT Audit Teams
Cooperating Partners & SAI in-kind support	<u>Partners</u> : INTOSAI Regions, WGITA, UNITAR <u>In kind support</u> Resource Persons : SAI Anguilla, Poland, India, Kenya, USA Hosting : SAI India, Zambia, Botswana, Kenya
Funding Sources	IDI Basket Funds

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014-15)	Milestone 2 (2015-16)	Targeted Achievement 2017
SAI Outcomes					
	1. Percentage participating SAIs reporting that their IT audit practices generally follow applicable ISSAIs and guidance from WGITA	To be assessed through IDI Global Survey			50% participating SAIs report ISSAI based and WGITA guidance based IT audit practice
Source : IDI Global Survey 2017					
I.O 1. Effective SAI Capacity Development Programmes					
	1. Programme delivered as per the IDI Service Delivery Model				IT Audit Programme delivered as per IDI Service Delivery Model by 2016
Source : Programme Evaluation					
	2. Programme delivered to time and budget				IT Programme delivered to time and budget by 2016
Source : Programme Evaluation					

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014-15)	Milestone 2 (2015-16)	Targeted Achievement 2017
	3. Percentage participating SAIs that conduct audit and publish the audit reports in a timely manner	To be assessed through IDI Global Survey		Atleast 70 % participating SAIs complete IT audits	50% SAIs participating in the programme publish their audit reports in a timely manner.
Source : IDI Global Survey 2017					
I.O. 2. Global Public Goods used by stakeholders					
	4. No. of stakeholders using WGITA-IDI IT Audit Handbook	Global IT Audit Handbook in collaboration with WGITA to be developed	Handbook disseminated through WGITA and used in Global IT programme.	50% participating SAIs use the handbook to conduct IT Audit	Handbook translated in at least 2 other languages and used by at least 20 additional SAIs.
Source : Programme evaluation					
I.O. 3 Stronger Regional bodies, networks and communities					
	5. Number of IT Champions used by AFROSAI-E	19 IT Champions certified	50% IT champions used by AFROSAI-E	60% champions used by AFROSAI-E	80% champions used by AFROSAI-E
Source : Information from AFROSAI-E					
Programme Outputs					
I.O 1. Effective SAI Capacity Development Programmes					
	1. SAI teams trained in IT Audit	11 SAI teams trained in AFROSAI-E	SAI teams in atleast 25 SAIs trained through IT-e-course		25 teams trained in IT audit
Source: Project Reports					
	2. Percentage SAI teams conducting IT audit	11 SAI teams in AFROSAI-E	80 % teams in the global e-course develop IT audit plan as per guidance	70% teams complete IT audit as per plan and develop draft reports	70% teams complete IT audits
Source: Project Reports					

C. Programme Activities

Region	No.	Activities
GLOBAL	1	E-Course
GLOBAL	2	Pilot Audit Planning Meeting
		Grand total⁷

D. Stakeholder Communication Plan

<p>Reporting to IDI Board IDI's Annual Performance and Accountability Report-December every year</p> <p>Reporting to WGITA Programme Status Report submitted and presented during Annual WGITA Meetings Responsible: Assistant Director General</p>

E. Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
Project Reports	To be filed within 15 days of the completion of project	ADG	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
Tracking Reports	1. Biennial Monitoring Report to track status of pilot audit reports in AFROSAI-E March 2014 October 2014 2. E-course tracking reports from UNITAR during course run	ADG IDI/ UNITAR	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs Participants' weekly activity status : completed/pending assignments Participants no logged
Reports submitted to Donor	Performance and Accountability Report and Mid Term reviews	ADG	IDI outputs delivered, outcomes achieved, deviations from planned activities and outputs, variance in planned and actual expenditures

F. Programme Evaluation Plan

Effectiveness of the Programme – measure outcomes	Evaluation of E-course to be done after completion of E-course (no separate costs-included in UNITAR contract) External evaluation of IT Programme in 2017
---	--

G. 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

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

⁷ Budgets for 2015 activities to be estimated on the basis of number of SAIs which sign up for pilot audit programme

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
New and improved IT systems which the auditors may take time to understand		Use of experts , training in commonly used platforms, Incorporate data extraction training in E-course	Different SAIs using different IT soft ware, thus not easy to address audit requirements for different applications being audited by the SAIs, in this programme	IDI/SAI
New Risks	The E-learning methodology is limited in effecting transfer of knowledge and skills	E-course is designed in a way which closely simulates an interactive learning environment like face to face workshops	Selection of participants	IDI/SAI

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 objective of the programme is to better connect SAIs in developing countries to capacity building initiatives being led by the INTOSAI CBC. By enabling representatives from developing countries SAIs to attend CBC committee meetings and through capacity building activities to improve the professional and organisational capacities.

A. Programme Profile

Full Name & Duration	CBC Support Programme, 2012-2015				
Programme Status	Implementation phase				
Participating Group(s)	All INTOSAI regions, except EUROSAI				
Participating SAIs : CREFIAC-15, OLACEFS-10 CAROSAI-6 AFROSAI-E- 6	1. CBC Meetings	2. Dissemination of CBC Guides			
		CREFIAC	OLACEFS	CAROSAI	AFROSAI-E
	Benin, Belize, Cook Islands, Kiribati AFROSAI-E, CAROSAI Secretariats	Cameroon, Cap Verde, Comoros, Congo Brazzaville, Republic Democratic of Congo, Djibouti,	Argentina, Brazil, Chile, Costa Rica, Cuba, Ecuador, Honduras,	Bahamas, Barbados, St Lucia, Jamaica, Guyana, Grenada	South Sudan, Uganda, Tanzania, Kenya, Nigeria, Ghana

		Guinea Bissau, Guinea Conakry, Madagascar, Mali, Niger, Sao Tome et Principe, Chad and Togo	Mexico, Panama, Venezuela		
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>In kind support</u> Resource Persons: SAls of Burundi, Djibouti, Senegal, DRC, Cameroon, Madagascar, Gabon, Cote de'Ivoire, Brazil, Costa Rica, Venezuela, Brazil Hosting: SAls of Tunisia, Morocco, Costa Rica, Panama				
Funding sources	640 000 pounds from DFID, UK				

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
SAI Outcomes SO 3 Promoting ISSAI compliant provisions and practice related to SAI independence, transparency, accountability, code of ethics and quality	1.Number and percentage of participating SAls in CREFIAF improving their Human Resource Management, as measured by SAI-PMF indicator SAI-20: SAI Resource Leadership and Function	None	Participating SAls agree to cooperate with IDI-CBC in implementing a capacity development programme on human resource management		At least 10 SAls 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 SAls	At least 6 SAls adopt and implement HR strategy
Source: Programme evaluation and SAI PMF reports where available						
	2.Number of participating SAls in OLACEFS improving their communications and stakeholder management, as measured by SAI PMF indicator	To be compiled			Participating SAls agree to cooperate with IDI-CBC in implementing a capacity development	At least 6 SAls review or adopt and implement their communication policy At least 6 SAls to show

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	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				programme on SAI Communication and stakeholder management	improvement in communication and stakeholder management in terms of at least one of the dimensions of SAI PMF related to communication and stakeholder management
Source: Programme evaluation and SAI PMF reports where available						
SO1 and SO2 Issue and publication of SAI Annual Reports	3. Number of participating SAIs in CAROSAI that table reports based on cooperative revenue audits	None			All participating SAIs commit to conducting pilot audits and reporting on the audit All 6 SAIs plan and conduct cooperative audits	6 SAIs table their audit reports
Source: Programme evaluation and programme monitoring reports						
	4. Number of participating SAIs in AFROSAI-E (English speaking sub-Saharan Africa) that table reports based on cooperative audits of extractive industries				All participating SAIs commit to conducting pilot audits and reporting on the audit All 6 SAIs plan and conduct cooperative audits	6 SAIs table their audit reports
Source: Programme evaluation and Programme monitoring reports						

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
	5. Higher levels of active involvement on the CBC Steering Committee and sub-committee 1 by developing country SAIs ⁸	At 2011 annual meeting of sub-committee 1 - presentations made by representatives from 3 developing countries (India, Morocco, Belize).	At annual meetings: For subcommittee 1 - at least 4 developing countries make a presentation or lead a feedback session.	At annual meeting of the CBC, at least 4 developing country SAIs make a presentation or lead a feedback session	At annual meeting of the CBC, at least 4 developing country SAIs make a presentation or lead a feedback session	The rate of attendance from developing country SAIs in the CBC meetings shows an improvement over 2011 statistics
Source: Project reports and Programme evaluation						
<i>I.O 1. Effective SAI Capacity Development Programmes & IO2 Global Public Goods used by stakeholders</i>						
CREFIAC roll-out of CBC guide on Human Resource Management	-Progress on HR management training in SAIs in CREFIAC 1. No of SAI Staff trained in HRM 2. Development of guidance materials	None	Awareness creation about CBC Guides CBC Guidance on HRM to be Translated into French	Structured courseware for Human Resource Management developed	At least one HR staff from each participating SAI is trained in HRM	At least 80% of participating SAIs) (1) Adopt HR strategy (2) Use HR courseware for further training in their SAIs
Source: Project reports and Programme evaluation						
OLACEFS Rollout of CBC guide on 'How to increase the use and impact of audit reports	-Progress on training in techniques for increasing the use and impact of audit reports 1. No of SAI Staff trained 2. Development of guidance materials	None	Awareness creation about CBC Guides ; Translation of CBC Guide into Spanish	Structured courseware based on CBC guidance developed	At least one appropriate member of staff from each participating SAI is trained in relevant techniques for	At least 8 (80%) SAIs 1. Adopt their communication policy 2. Use the structured courseware for further training in their SAIs

⁸ 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
					increasing the use and impact of audit reports	
Source: Project reports and Programme evaluation						
CAROSAI Roll out of CBC Guide on Cooperative Audits : Cooperative Revenue audits	-Number of SAI staff trained in and then applying skills in cooperative revenue audits -Publication of a compendium of lessons learned from cooperative revenue audits	None	None	Awareness creation about CBC Guides ;	Guidance on cooperative audits delivered to at least 12 participants from 6 SAIs 12 Participants develop pilot audit plans in their SAI teams Pilot audits conducted in 6 SAIs	1)At least 12 trained participants from 6 SAIs complete cooperative audits of revenue departments (2) A compendium of common findings from the cooperative audits of revenue departments is published for knowledge sharing
Source: Project Reports and Programme Evaluation						
AFROSAI-E: Roll out of CBC Guide on Cooperative Audits : Cooperative Audit of Extractive Industry	Number of SAI staff trained in and then applying skills in cooperative audit of extractive industries in AFROSAI-E Publication of compendium of lessons learned	None	None	Awareness creation about CBC Guides ;	Guidance on cooperative audits of extractive industries delivered to at least 12 participants from 6 SAIs 12 participants develop pilot audit plans in their SAI teams Pilot audits conducted in 6 SAIs	(1) All 6 SAIs complete cooperative audits of extractive industries (2) A compendium of lessons learned from the cooperative audits of extractive industries is published for knowledge sharing

Link to SP/OI	Indicator	Baseline 2011	Milestones 2012	Milestones 2013	Milestones 2014	Targeted Achievement 2015
Source: Project Reports , Programme Evaluation						
<i>I.O. 3 Stronger Regional bodies, networks and communities</i>						
Better representation from developing countries at the meetings of the INTOSAI CBC and its sub-committees	1.Increase in the number of countries represented at the CBC sub-committee meetings	In 2011, 2 regions not represented, 6 SAIs sent representatives, 2 funded by 3 rd parties	All 8 regions represented at CBC-1 annual meeting	All 8 regions represented at CBC-1 annual meeting	All 8 regions represented at CBC annual meeting	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. Programme Activities

Region	No.	Activities
OLACEFS	1	Workshop on Use and Impact of Audit Reports
CAROSAI	2	Audit Planning Workshop
CAROSAI	3	Audit Review Meeting
AFROSAI-E	4	Audit Planning Workshop
CREFIAP	5	Review Meeting of SAI HRM Strategies and Customisation of Regional HRM Manual
CREFIAP	6	Online mentoring (tentative)
GLOBAL	7	Interim Evaluation of the CBC Support Programme
GLOBAL	8	Supporting Developing Country Participation in CBC Meeting
AFROSAI-E	9	Audit Review Meeting
AFROSAI-E	10	Publication of Compendium
CAROSAI	11	Publication of Compendium
Other regions	12	Roll out of the Guides

D. Stakeholder Communication Plan

Communication with DFID	Application for Advances	Reporting
	<p>Quarterly application , a month before beginning of the quarter, as follows:</p> <ol style="list-style-type: none"> 1. Feb—March 2. May-Jun 3. Aug-Sep 4. Nov-Dec <p>Accompanied by detailed statement of expenditure for previous quarter</p> <p>Responsible: ADG and IDI Knowledge</p>	<ol style="list-style-type: none"> 1. Annual Report of the Programme Activities Due Date: End March 2. Annual Financial statements and auditor’s report Due date: End May 3. Periodic Reports (light touch interim reports) <ol style="list-style-type: none"> a. Jan-June Activities Due Date: End July b. Jul-Sep Activities Due Date: End October c. Oct-Dec activities +review of full calendar

	Manager	year's progress against outputs Due date: End January
Communication with IDI Board	Programme reflected in IDI Operational Plan and Performance & Accountability Report. – Responsible ADG.	

E. Programme Monitoring Plan

Measurement of programme outcomes	Monitoring Tool	Frequency	Responsible	Expected data
	IDI Project Reports	Report to be filed within 15 days of project completion	ADG	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
	Tracking Reports	1. Quarterly for :pilot audits, HR strategy, communication strategy 2. Annual reports at conclusion of programme to monitor progress	ADG	Progress of pilot audits, status of audit report- tabled, published, recommendations discussed and accepted, further audits taken up by SAIs
	Reports submitted to Donor	Annual Progress and Financial Reports Periodic light touch reports	ADG	Outputs delivered according to log frame , deviations if any, implementation plan for next period, total expenses for last quarter, forecast for next quarter

F. Programme Evaluation Plan

Effectiveness of the Programme – measure outcomes	The plan for programme evaluation will be drawn up in 2016, in consultation with the donor.
---	---

G. Contribution to IDI Gender Goal

SAI Outcome	
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. 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
2. There is a risk that the programme may help to develop a pattern of participation in meetings which cannot be sustained when external funding ceases	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
3. 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	None		

IDI Regional Cooperation Programme with AFROSAI-E Audit of Externally Aided Projects in Agricultural and Food Security

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 and component 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 moneys received as aid for development projects. Supreme Audit Institutions, can play an important role in assessing the aid effectiveness through financial and value for money audits.

The SAIs from southern, west and east African countries are members of AFROSAI-E. The AFROSAI- E Corporate Plan for 2010-2014 has identified the goal of strengthening organizational and professional capacities of the member SAIs as one of the priorities. The IDI will cooperate with the AFROSAI-E region in implementing a capacity building programme for enhancing support to SAIs capacity to provide greater public accountability on public expenditures, by performing financial and performance audits, thereby reporting what government programmes and policies achieve, and where they fail. The programme is aimed at building capacity in up to 1 SAIs in AFROSAI-E region whose governments are recipients of substantial development aid. Through the programme, the SAIs will be able to conduct such audits on agricultural and food security sectors financed through development aid. The Objectives of the Programme are:

- Support SAIs efforts to improve quality of audit work toward its alignment with international best practices, specifically the International Standards for Supreme Audit Institutions (ISSAIs).
- Improve the level of involvement of SAIs in the audit of external aid funded projects.
- Decrease the impact of audit costs in development projects while increasing the level of ownership at country level.

The programme is fully funded by the International Fund for Agricultural Development (IFAD)

A. Programme Profile

Full Name & Duration	IDI/AFROSAI-E IFAD support Programme on Audit of Externally Funded Projects in the Agricultural and Food Security Sector, 2014-2015
Programme Status	Implementation Phase
Participating Group(s)	SAIs in the AFROSAI-E Region
Participating SAIs	8 to 10 SAIs . Will include SAIs of Liberia, the Gambia and Sierra Leone
Level of participating staff	Senior Managers and Audit Team Leaders
Cooperating Partners & SAI in-kind support	<u>Cooperation partners</u> : AFROSAI-E Secretariat, IFAD financing partner <u>In kind support</u> :Host SAIs to be determined at a later stage
Funding Sources	USD 300 000 earmarked funding from IFAD for 2014-2015

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
SAI Outcomes					
	1.Number of SAIs in the participating in the programme which issue the annual audit report within the established legal time frame , and publish the audit reports in a timely manner	To be determined	All participating SAIs to develop audit plans for pilot audits	At least 80% SAIs to complete pilot audits and prepare pilot audit reports	At least 60% of the SAIs table the pilot audit report results in their respective legislature and publish the reports.
Source: Programme Evaluation and IDI Global Survey 2017					
	2.Number of SAIs which update/prepare annual audit plans for conducting further audits on externally aided projects	To be determined	All participating SAIs to develop audit plans for pilot audits	At least 80% SAIs to complete pilot audits and prepare pilot audit reports	At least 50% of participating SAIs report on conducting audits of externally aided projects as part of their regular audits
Source: Programme Evaluation and IDI Global Survey 2017					

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
I.O 1. Effective SAI Capacity Development Programmes					
	1.Programme is delivered as per the IDI Service Delivery Model				Programme delivered as per IDI Service Delivery Model
Source :Project reports, Programme Evaluation					
	2. Programme delivered to time and budget				Programme delivered to time and budget
Source :Project reports, Programme Evaluation					
	3.Number of SAIs creating/ updating a database of externally aided projects implemented in the country and plan audit cycle of such audits	None / or to be determined	All participating SAIs create and update the database of auditable externally aided projects complete risk assessment and ranking of the projects (List of financial statements to be audited to be identified separately draw up audit cycle for at least 3 consecutive years Identify pilot audit topic is identified	None	At least 50% SAIs plan for one more audit of externally aided project using the database and audit cycle developed during the programme
Source: IDI Global Survey 2017					
	4. Number of pilot audit reports containing assessment of internal controls involving disbursement and use of funds	None	Participating SAIs include criteria for assessment of internal controls in their audit plans	At least 60% SAIs to report on the assessment of internal controls in pilot audit reports	At least 50% of participating SAIs table the audit reports Key findings are published in the Compendium

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
					of audit findings
Source: Programme evaluation and Project Reports					
<i>I.O. 2. Global Public Goods used by stakeholders</i>					
	5. Use of tested audit tools	None	An audit planning template and audit reporting template designed by the team of experts and regional resource persons Audit planning tool used to plan pilot audits by the participating teams	Audit reporting tool is used by the participating teams to compile audit findings SAI teams to provide feedback on use of audit tools; audit tools are refined based on feedback	At least 50% SAIs apply the planning and reporting tools during further audits on externally aided projects
Source: Programme Evaluation and Project Reports					
<i>I.O. 3 Stronger Regional bodies, networks and communities</i>					
	6. Community of auditors experienced in audit of externally aided projects ;	None	None	Database of experienced auditors to be uploaded on the IDI web portal	AFROSAI-E reports on using at least 30 % of the trained auditors in their further capacity building programmes
Source: Programme Evaluation and IDI Global Survey 2017					
	7. Number further rollout by AFROSAI-E	None	None	AFROSAI-E secretariat helps SAI rolls out in least 4 more SAIs	AFROSAI-E secretariat helps SAI roll outs in at least 4 more SAIs
Source : Programme Evaluation and IDI Global Survey 2017					
Programme Outputs					
<i>I.O 1. Effective SAI Capacity Development Programmes</i>					
	1. Development and use of guidance materials and number of audit staff trained		Guidance for audit of externally aided projects developed	At least 25 trained auditors are involved in development of audit plans and	At least 50% SAIs report on involving the trained auditors in

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015)	Targeted Achievement (2015-16)
			based on the ISSAIs At least 30 auditors are trained using the guidance materials	conducting pilot audits	further audits
Source : Project Reports					
<i>I.O. 2. Global Public Goods used by stakeholders</i>					
	2. Compendium of lessons learned	None	None	None	A compendium of key lessons learned including key findings from published pilot audit reports is compiled and disseminated through DI web portal
Source : Project Reports					

C. Programme Activities

Region	No.	Activities
AFROSAI-E	1	Needs Assessment and Cooperation Meeting
AFROSAI-E	2	Product Design Meeting
AFROSAI-E	3	Audit Planning Workshop
AFROSAI-E	4	Pilot audit (on site support)
AFROSAI-E	5	Pilot Audit Review Meeting
AFROSAI-E	6	Compendium of lessons learned

D. Stakeholder Communication Plan

Reporting to IFAD	1. Annual Progress Report describing the quantitative and qualitative progress achieved on the project on the last twelve months and any other issues that the Fund may reasonably request. Due: end June 2015, June 2016 2. Annual Financial Report together with IDI annual audited – Due: end June 2015, June 2016 3. Final report after the Project completion Due: end December 2016
Reporting to IDI Board	IDI's Annual Performance and Accountability Report- December every year

E. Programme Monitoring Plan

Include: Project Monitoring Tool			
Monitoring Tool	Frequency	Responsible	Expected Data
IDI Project Reports	To be filed within 15 days of programme completion	Programme Manager AFROSAI-E	Project plans versus project conducted, Budgeted versus actual expenditures and reasons for deviations, Summary project reports
Project tracking sheets	Quarterly and annual reporting	Programme Manager AFROSAI-E	Progress of pilot reports, tabled audit reports, Actions taken on recommendations issued, Further audits.
Reports to Donor	Annual Progress and Financial Reports	Programme Manager AFROSAI-E and Knowledge Manager	Programme activities undertaken, budget versus expenditure with explanations on variances.

F. Programme Evaluation Plan

Effectiveness of the Programme – measure outcomes	External Programme Evaluation in 2016.
---	--

G. Contribution to IDI Gender Goal

SAI Outcome	
IDI Outcome	Promote gender balance in SAI teams nominated for the programme

H. 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 the SAI' needs may not be addressed through the cooperative audit approach	Obtain feedback from the Needs Assessment Survey regarding SAI needs and expectations	Low.	IDI
	There is a risk that not all SAIs may complete the audit	Signing of MOUs and Commitment by SAI top management to complete the projects	SAIs may not have the resources to complete the audit	SAIs

Key Risks to Programme Success & Sustainability		Risk Response	Residual Risk	Risk Owner
	There is a risk of getting funding for the entire programme	Lobby with the Donor agency for continued funding support	Low	IDI
New Risks	None			

Certification Programme for Training Specialists

Background

This programme responds to an urgent need expressed by ARABOSAI to replenish the pool of IDI certified trainers. It helps ARABOSAI fulfil its strategic goal of “building SAIs’ capacity” through training and development of human resources. This programme is also aligned with IDI Outcome 1 of its strategic plan 2014-2018 “Effective SAI Capacity Development Programmes” and IDI outcome 3 “Stronger regional bodies, networks and communities” as it contributes to strengthening the professional capacity of SAI staff and to reinforcing the regional capacity by creating a new regional pool of training specialists.

A. Programme Profile

Full Name & Duration	Certification Programme for Training Specialists
Programme Status	Implementation phase
Participating Group(s)	ARABOSAI
Participating SAIs	20 member SAIs of ARABOSAI 14 among from ODA eligible countries -SAIs of Mauritania, Morocco, Algeria, Tunisia, Libya, Egypt, Sudan, Palestine, Syria, Lebanon, Jordan, Yemen, Somalia and Iraq. SAIs of Saudi Arabia, Kuwait, Qatar, Bahrain, Emirates and Oman will be invited to the programme, as well, although they are from non-ODA eligible countries. These SAIs will take charge of the direct costs of their participants.
Level of participating staff	Supervisory/operational staff
Cooperating Partners & SAI in-kind support	<u>Cooperation partners</u> Regional Partner - ARABOSAI, Financing Partner - USD 80 000 of USAID grant received through ARABOSAI. Gap funded by IDI basket funds, SAI Kuwait <u>In kind support</u> Resource persons from SAIs of Morocco, Sudan, Iraq, Lebanon and Kuwait Hosts: SAI Tunisia for design meeting SAI of Kuwait will support the accommodation and food costs for all 40 participants during 3 weeks of the Train Of Trainers Workshop in Kuwait.
Funding Sources	80.000 USD from USAID support to ARABOSAI, IDI basket funds and support from SAI of Kuwait.

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestones (2014-2015)	Targeted Achievement (2017)
	SAI Outcomes			
	1. Training Specialists help SAIs in strengthening professional staff capacity thereby enhancing quality of audit work	Information unavailable (participants not selected yet)	At least 50% of the certified training specialists	At least 90% of the certified training specialists
	Source : IDI Global Survey 2017			
	<i>I.O 1. Effective SAI Capacity Development Programmes</i>			
	1.Programme delivered as per the IDI Service Delivery Model			Programme delivered as per IDI Service Delivery Model
	2.Programme delivered to time and budget			Programme delivered to time and budget
	3.Training specialists are involved in local training and capacity building initiatives	Information unavailable	At least 50% of the certified training specialists	At least 90% of the certified training specialists
	4.SAIs in ARABOSAI use systematic approach to training and capacity development		At least 50% SAIs	At least 90% SAIs
	Source : IDI Global Survey 2017, Programme Monitoring Sheet			
	<i>I.O. 3 Stronger Regional bodies, networks and communities</i>			
	5.Certified training specialists are involved in regional trainings and capacity building initiatives	Information unavailable (participants not selected yet)	At least 25% of the certified training specialists	At least 50% of the certified training specialist
	6.Certified training specialists are involved in IDI/ARABOSAI capacity building initiatives	Information unavailable (participants not selected yet)	At least 10 % of the certified training specialists	At least 25% of the certified training specialists
	7.ARABOSI uses systematic approach to training and capacity development	SAT used in IDI-ARABOSAI programmes	In 50% of its training programmes	In 75% of its training programmes
	Source : IDI Global Survey 2017, Programme Monitoring Sheet			
	Programme Outputs			
	<i>I.O 1. Effective SAI Capacity Development Programmes</i>			
	1.Participating SAIs provide commitment to programme objectives by signing the Cooperation agreement	Programme yet to commence	At least 12 SAIs provide commitment to programme objectives by signing the Cooperation agreement by 2014	Commitment of SAI leadership
	Source Project Reports			
	<i>I.O. 3 Stronger Regional bodies, networks and communities</i>			

Link to SP/OI	Indicator	Baseline (2013)	Milestones (2014-2015)	Targeted Achievement (2017)
	2.Number of certified Training Specialists	None	At least 32 SAI staff certified as IDI Training Specialists by 2014	Third pool of training specialists for ARABOSAI
Source : Project Reports				

C. Programme Activities

Region	No.	Activities
ARABOSAI	1	Selection of participants
	2.	Train the Trainers Workshop

D. Stakeholder Communication Plan

Communication with ARABOSAI Institutional strengthening committee	IDI programme manager for ARABOSAI will attend annual meetings of ARABOSAI Institutional strengthening committee in order to update the committee on progress made in programme implementation.
Communication with USAID/ARABOSAI secretariat	IDI programme manager for ARABOSAI and Knowledge Manager to communicate with USAID.
Communication with other donors	IDI Programme Manager to communicate with other donors to seek funding for the entire programme.

E. Programme Monitoring Plan

IDI programme manager for ARABOSAI will file a project report within 15 days of completion of the project. IDI Programme Manager will monitor the usage programme graduates by their SAIs and the region through programme monitoring sheets in October every year.

F. Programme Evaluation Plan

The IDI and ARABOSAI will jointly or separately evaluate the usage of certified training specialists and conduct a comprehensive evaluation of the programme by 2017.

G. Contribution to IDI Gender Goal

SAI Outcome	Increase in number of females who will graduate from the programme and who contribute to the design and conduct of future local and regional capacity development initiatives.
IDI Outcome	IDI will encourage participating SAIs to nominate female participants. SAIs who do not nominate female participants will not have more than 2 participants while others could have up to 4 participants.

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

Key Risks to Programme Success & Sustainability	Risk Response	Residual Risk	Risk Owner
1. SAs do not nominate suitable participants	IDI will review the nominations and conduct a selection test.	Availability of candidates that meet selection criteria	IDI
2. Unavailability of competent instructors to facilitate ToT workshop.	IDI staff will be involved in the facilitation of the workshop. IDI will select back-up instructors.	Low	IDI
3. Use of certified training specialists by SAs and region	Signing of MoU, follow up by IDI	SAs and region may not use the training specialists despite signing the MOU.	SAs and region
New Risks			

INTOSAI Donor Secretariat

Background

The Memorandum of Understanding between the INTOSAI and Donor communities was signed in late 2009, to improve SAI performance in developing countries, through scaled-up and more effective support to SAs. It seeks to address the challenges in coordinating support provided to SAs from the INTOSAI and Donor communities, and ensure that support to SAs is owned and led by the SAs. It brings together the entire INTOSAI and Donor communities to identify and address challenges and realise opportunities that exist at a global level. Phase 1 of the INTOSAI-Donor Cooperation ran from June 2010 to December 2012. The program for phase 2; *INTOSAI-Donor Cooperation Program Document Phase 2 2013-2015* was agreed by the INTOSAI-Donor Steering Committee at its 5th meeting in London, October 2012. At the 6th INTOSAI-Donor Steering Committee meeting in Beijing, China, the 2014 work plan was approved. The Program Document and the work plan consists of 7 different themes: 1) INTOSAI-Donor Cooperation Management 2) Funding Mechanisms and Project Identification 3) SAI Performance Measurement Framework 4) Knowledge Centre on Support to SAs 5) Strengthening the Supply of Support to SAs 6) Research Agenda 7) Monitoring and Evaluations.

A. Programme Profile

Full Name & Duration	INTOSAI-Donor Cooperation, Phase 2, 2013-15: Support to the INTOSAI-Donor Secretariat.
Programme Status	Implementation Phase
Participating Group(s)	Global
Participating SAs	144 SAs in developing countries and territories. SAs in developed countries also benefit from production of relevant global public goods.
Level of participating staff	All
Cooperating Partners & SAI in-kind support	INTOSAI Partners include all four INTOSAI goal Committees, all INTOSAI regional bodies, AFROSAI-E and CREFIAF. In-kind staff support from: SAI Norway, SAI Brazil. Other in-kind support (e.g. translations, hosting workshops and providing facilitators) from SAs and donor agencies.

	Donor signatories to the INTOSAI-Donor Memorandum of Understanding: African Development Bank, Asian Development Bank, Australia, Austria, Belgium, Canada, European Commission, France, GAVI Alliance, Inter American Development Bank, IMF, Ireland, Islamic Development Bank, Netherlands, Norway, Sweden, Switzerland, The Global Fund, United Kingdom, United States of America, World Bank. Observers: GIZ, IFAD, OECD, Republic of Korea.
Funding Sources	Core funding from Austrian Development Agency (100 000 EUROS per year), Irish Aid (250 000 EUROS a year), NORAD (Norway, 2 000 000 NOK per year), DFID (UK, 1 548 586 in 2014 and 2 244 004 in 2015) and SECO (Switzerland, 200 000 Swiss Franc). Earmarked funding from World Bank (70 000 USD for SAI PMF in 2014).

B. Programme Results Framework

The following extracts from the INTOSAI-Donor Cooperation logframe 2013-2015. In brackets it is referred to the SAI Outcome Indicators (H1-H3), IDI Outcome Indicators (I1.1-I5.8) and Programme Output Indicators (O1.1-O7.3)

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
SAI Outcomes				
Improved performance of SAIs in developing countries¹⁰				
	1. Percentage of SAIs in developing countries (for which a PEFA assessment is available) scoring a C or higher on PEFA PI-26 'Scope, Nature and Follow-up of External Audit' (H1)	2010: LDC & LI = 26% LMI = 33% UMI = 60%	LDC & LI = 30% LMI = 40% UMI = 70%	
Source: INTOSAI-Donor Secretariat review of latest indicator scores on the full PEFA database (including unpublished assessments)				
	2. Percentage of SAIs in developing countries that issue their annual audit reports within the established legal time frame (H2)	2010: LDC & LI = 55% LMI = 74% UMI = 75%	LDC & LI = 60% LMI = 80% UMI = 80%	
Source: INTOSAI stock taking survey				
	3. 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	2012: LDC & LI = 35% LMI = 62% UMI = 78%	LDC & LI = 40% LMI = 70% UMI = 80%	

⁹ Classification based on OECD-DAC classification effective for reporting on 2011, 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

¹⁰ SAI 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.

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
	means within six months of completed audit (H3)			
Source: INTOSAI-Donor Secretariat review of latest published PEFA reports (PEFA P110, criteria (iv))				
IDI Outcomes				
<i>I.O 1. Effective SAI Capacity Development Programmes</i>				
	1.Percentage of capacity development initiatives taken forward under the Cooperation which are evaluated as fully or substantially achieving their purpose (I1.1)	2012: Internal evaluation: N/A External evaluation: N/A	LDC & LI = 40% LMI = 70% UMI = 80%	
Source: Secretariat synthesis of SAI project evaluations				
<i>I.O. 2 : Global Public Goods used by stakeholders</i>				
	2.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 (I4.1)	2012: Version 2 published Pilots in 3 countries	Exposure draft published 20 pilots in total	
Source: Secretariat records of SAI project evaluations				
	3.Development, dissemination and usage of guidance on evaluations of SAI capacity development initiatives (I4.2)	2012: No guidance	Guidance finalized and published	
Source: Secretariat synthesis of SAI project evaluations				
	4.No. of evidence-based research papers on SAIs published and disseminated, per year (I4.3)	2012: 2	2	
Source: Secretariat analysis covering SAI journals and conferences, and possible future SAI research				
<i>I.O. 3 Stronger Regional bodies, networks and communities</i>				
	5.Number of INTOSAI regional / sub-regional bodies with access to the following number of staff / experts trained on SAI PMF:	2012: Regions with assessors: 0 Regions with	Regions with assessors: 6 Regions with trainers: 6	

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
	<ul style="list-style-type: none"> At least three trained SAI PMF assessors At least one trained SAI PMF trainer (I2.1) 	trainers: 0		
Source: Secretariats list of trained SAI PMF trainers and assessors				
	<p>6.Number of INTOSAI regional / sub-regional bodies with the following number of staff / experts trained on engagement with donors and writing funding proposals:</p> <ul style="list-style-type: none"> At least three staff / experts able to advise SAIs on the subject At least one facilitator trained to deliver the training (I2.2) 	<p>2012:</p> <p>Regions with advisors: 1</p> <p>Regions with facilitators: 0</p>	<p>Regions with advisors: 3</p> <p>Regions with facilitators: 3</p>	
Source: Secretariats lists of regional advisors and facilitators completing, and used to deliver, training on engagement with donors and writing funding applications				
	7.No. of INTOSAI regional / sub-regional bodies with access to external funding to support their core functions and to enable delivery of capacity development initiatives to their member SAIs (I2.3)	2012: 5	8	
Source: Matching reports under the global call for proposals, and other information				
	<p>8.No. of people trained on the SAI PMF as assessors and trainers:</p> <p>a) INTOSAI assessors</p> <p>b) INTOSAI trainers</p> <p>c) Donor assessors</p> <p>d) Donor trainers</p> <p>e) Consultant assessors</p> <p>f) Consultant trainers (I3.1)</p>	<p>2012:</p> <p>Male & Female</p> <p>a) 0 & 0</p> <p>b) 0 & 0</p> <p>c) 0 & 0</p> <p>d) 0 & 0</p> <p>e) 0 & 0</p> <p>f) 0 & 0</p>	<p>Male & Female</p> <p>a) 50 & 50</p> <p>b) 2 & 2</p> <p>c) 10 & 10</p> <p>d) 2 & 2</p> <p>e) 5 & 5</p> <p>f) 2 & 2</p>	
Source: Secretariats lists of trained SAI PMF trainers and assessors				
	9.No. of INTOSAI staff in community of experts on engagement with donors and writing funding applications:	<p>2012:</p> <p>Male & Female</p> <p>SMEs: 21 & 5</p> <p>Facilitators: 0 & 0</p>	<p>Male & Female</p> <p>SMEs: 30 & 30</p> <p>Facilitators: 3 & 3</p>	

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
	<ul style="list-style-type: none"> Subject matter experts (SMEs) (completed training) Facilitators (trained to deliver training) (I3.2) 			
Source: Secretariats lists of INTOSAI advisors and facilitators completing, and used to deliver, training on engagement with donors and writing funding proposals				
I.O. 4 Scaled up and More Effective Support				
	10.Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries (I5.1)	2012; US \$41 million	US \$55 million	
Source: Secretariat calculations extracted from SAI Capacity Development Database				
	11.Annual value of projects approved under the SAI Capacity Development Fund (I5.2)	2012: 0	US \$8 million	
Source: Financial reports of the SAI CDF Administrative Agent				
	12.Percentage of country level SAI capacity development support initiatives taken forward under the Cooperation in which all support to the SAI (from the donor and SAI communities) is coordinated and aligned behind the SAIs strategic plan (I5.3)	2012: LDC & LI = N/A LMI = N/A UMI = N/A	LDC & LI = 50% LMI = 60% UMI = 70%	
Source: 2013 IDI Global Survey				
	13.Percentage of SAIs with a strategic plan and development action / operational plan currently in place (I5.4)	2010: Strategic Plan: LDC & LI = 63% LMI = 84% UMI = 71% Development Action Plan: LDC & LI = 38% LMI = 62% UMI = 53%	Strategic Plan: LDC & LI = 70% LMI = 90% UMI = 80% Development Action Plan: LDC & LI = 45% LMI = 65% UMI = 60%	
Source: INTOSAI stocktaking				
	14.No. of donor staff completing training on working with SAIs	2012: 0	60	

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
	(15.5)			
Source: Secretariats training records				
	15.Percentage of capacity development initiatives taken forward under the Cooperation for which the program design / terms of reference are subject to peer review prior to project commissioning (15.6)	2012: N/A	60	
Source: Secretariats monitoring of new initiatives under the Cooperation				
	16.Percentage of capacity development initiatives taken forward under the Cooperation which: <ul style="list-style-type: none"> • Have results frameworks which include at least three measurable indicators at the outcome level with baselines and targets • (For projects exceeding US \$500 000) are subject to an external post-evaluation of achievement of program purpose (15.7) 	2012: Results frameworks: N/A Evaluations: N/A	Results frameworks: 50% Evaluations: 25%	
Source: Synthesis of SAI project evaluations				
	17.Improvements in provision of support to SAIs <ul style="list-style-type: none"> • Number of emerging SAI providers gaining experience from partnering with established SAI providers on capacity development initiatives under the cooperation • Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support (15.8) 	2012: No. of emerging providers: N/A Competency: N/A	No. of emerging providers: 5 Competency: 70%	
Source: Secretariats monitoring of new initiatives under the Cooperation, and INTOSAI stocktaking				
Programme Outputs				
I.O 1.Effective SAI Capacity Development Programmes				
	1.Development and delivery of training for donor staff on	2012: Not started	2014: Course refined	

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
	working with SAIs: (O4.2)		and piloted once.	
Source: Secretariat annual progress reports				
<i>I.O 2. Global Public Goods used by stakeholders</i>				
	2.Support provided to SAI PMF pilot assessments from the Secretariat (O3.3)	2012: N/A	2014: 70 % of the ToR reviewed an 85 % of the reports.	
Source: Secretariat annual progress reports				
	3.Benchmarking report on SAI funding levels submitted to SC by 2014 (O6.2)	2012: Not started	2014: Draft report submitted to SC	
Source: Secretariat annual progress reports				
	4.Mechanism to stimulate further evidence-based research developed and call for research proposals issued (O6.3)	2012: Not started	2014: Call for research proposals issued	
Source: Secretariats annual progress reports				
	5.Update of 2010 INTOSAI Stocktaking report (O7.1)	2012: N/A	2014: 2013 Global Survey report published	
Source: 2013 Global Survey report published on IDI website				
	6.Synthesis of SAI project evaluations (O7.2)	2012: N/A	2014: Synthesis report published	
Source: Synthesis report published on IDI website				
<i>I.O 3 Stronger Regional bodies, networks and communities</i>				
	7.No. of regional training courses run for trainers and assessors (O3.2)	2012: Not started	2014: Training for assessors run in 4 regions	

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
	Source: Secretariat annual progress report			
<i>I.O 4 Scaled up support</i>				
	8.Global calls for proposals for SAI capacity development initiatives issued per year (O2.1)	2012: 0	For 2014: 1	
	Source: Progress reports on the global call for proposals			
	9.Percentage of requests for proposal reviews from applicants met by the Secretariat (O2.2)	2012: N/A	2014: 90 %	
	Source: Progress reports on the global call for proposals			
	10.SAI Capacity Development Fund established and operational (O2.3)	2012: Not established	2014: Operational	
	Source: SAI CDF Administrative Agent's progress reports			
	11.Development and dissemination of guidance on evaluations of SAI capacity development: initiatives (O5.3)	2012: Not started	2014: Guidance published	
	Source: Secretariats annual progress reports			
	12.No. of Times per year requests to update SAI capacity development database are issued and database updated (O4.1)	2012: 2	2014: 2	
	Source: Secretariat annual progress reports			
	13.No. of regions in which training for SAIs on engaging with donors and writing funding applications is delivered (O4.3)	2012: Course developed and piloted in CREFIAF	2014: 3 regions	
	Source: Secretariat annual progress reports			

Link to SP/OI	Indicator	Baseline (2010/2012) ⁹	Milestones (2014)	Targeted Achievement (Year)
	14. Impact assessment of the INTOSAI-Donor Cooperation (O7.3)	2012: N/A	2014: ToR approved and evaluation commenced in	
Source: Impact assessment report published on IDI website				

C. Programme Activities

Programme budget exclusive staff and admin costs

Theme number	Activities
1	INTOSAI-Donor Cooperation Management
2	Funding Mechanism & Project Identification
3	SAI Performance Measurement Framework
4	Knowledge Centre on Support to SAIs
5	Strengthening the Supply of Support to SAIs
6	SAI Research Agenda
7	Monitoring and Evaluation

D. Stakeholder Communication Plan

The INTOSAI-Donor Secretariat is continuously communicating with its stakeholders. The Chairs and Vice-Chairs of the INTOSAI-Donor Steering Committee (SC Leadership) are having bi-monthly teleconferences to discuss the progress of the INTOSAI-Donor Secretariat. The Steering Committee meets at least once a year to discuss the progress and the way forward for the Cooperation. The donors of the INTOSAI-Donor Cooperation meets in connection with the INTOSAI-Donor Steering Committee meetings and receive annual reports on the progress made by the INTOSAI-Donor Secretariat.

The INTOSAI-Donor Cooperation also participates in INTOSAI-Committees relevant for its activities: for example on the SAI PMF it reports to the WGVBS and is acting as an observer on the CBC-SC3.

The INTOSAI-Donor Secretariat is also regularly represented in different donor-forums and meetings.

E. Programme Monitoring Plan

The measurement of programme outcomes will be based on Global Survey report, Secretariat annual progress reports, Secretariats training records and Secretariats lists of SAI PMF trainers and assessors as well as other sources.

F. Programme Evaluation Plan

The INTOSAI-Donor Cooperation will go through an impact assessment, starting in 2014. The purpose will be to assess the impact of the Cooperation to date and should be completed in early 2015 to allow the INTOSAI-Donor Steering Committee draw on its results for the design of the Cooperation beyond 2015.

G. Contribution to IDI Gender Goal

The invitation letters sent out by the INTOSAI-Donor Secretariats for trainings encourage the SAIs/organizations encourage gender balance when nominating participants for trainings. Trainer teams are trying to 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 ¹¹	Risk Owner
1.Secretariat has insufficient staff and financial resources to implement activities of the cooperation	Focus on high priority activities and cost cutting. Bid for further donor funding. Seek more in-kind support from SAIs.	<ul style="list-style-type: none"> Funding from DFID not yet signed (but discussions well advanced) Funding from SECO agreed for 2013 but 2014-15 conditional on establishment if SAI CDF 	Secretariat
2.SC donors and SAI providers of support design and implement SAI capacity development projects which do not reflect the MoU principles and INTOSAI priorities	Communication and advocacy on the MoU principles, training and awareness raising for donors and SAI providers, support to strengthening capacity of SAIs to engage with donors and providers	Entrenched behaviour of SC donors and SAI providers does not change.	Secretariat and SC members
3.No consensus within the SC on the need to scale up and strengthen providers of support to SAIs	Look for simple and effective ways to minimise the biggest risks from weaknesses in the provision of support to SAIs	Continuing weaknesses in the supply of support undermines its effectiveness.	Secretariat, and INTOSAI CBC
4.SAI CDF is not established due to insufficient numbers of donors willing to pool funds and/or insufficient pledges to persuade World Bank to host the pooled fund.	Tolerate risk	There would be no SAI CDF, therefore the problems of poor global allocation of support to SAIs would continue.	Donor members of SC and SAI CDF admin agent (World Bank)
5.Donors and SAI providers impose SAI PMF assessments on developing country SAIs, reducing ownership of the SAI PMF and leading it to be regarded as a donor tool, reducing its eventual use.	Continually raise the issue on SAI PMF training, at SC meetings and with donors and SAI providers in other fora.	Some donors and SC members continue to misuse the SAI PMF, potentially damaging its reputation as an INTOSAI owned product	IDI (INTOSAI-Donor Secretariat) and SC members

¹¹ Green: low residual risk. Amber: moderate residual risk. Red: high residual risk.

IDI Capacity Development

Background

In its strategic plan 2014-2018 the IDI has identified four areas for development in order to achieve excellence in service delivery.

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

The IDI has also committed to acting on the recommendations of the external evaluation carried out in 2013.

A. Programme Profile

Full Name & Duration	IDI Capacity Development 2014-2015
Programme Status	Implementation Phase
Participating Group(s)	IDI Board, IDI Management and IDI staff
Participating SAIs	Will impact all SAIs and other stakeholders
Level of participating staff	IDI Board, IDI Management and IDI staff
Cooperating Partners & SAI in-kind support	
Funding Sources	IDI Basket Funds

B. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
IC 1 Good Governance				
Affects achievement of all I.Os	Enhanced good governance	External evaluation has recommended. More representative IDI Board, Greater involvement of IDI Board in its activities, Streamlined functioning of the Board's Working Committee	Governance Review to be carried out	Action on findings of the Governance review for enhanced good governance of the IDI
Source : IDI Performance And Accountability Report, IDI Board Minutes				
	IDI organisation suitable for implementation of SP 2014-2018	Current IDI organisation	Organisational review carried out	Implementation of decisions made in the organisational review
Source : IDI Project Reports and documents				

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
	Enhanced IDI practices and procedures	IDI Gender Policy , Communication Policy and Code of Ethics developed IDI Procurement Policy to be finalised IDI Employee handbook and IDI Programme Handbook require updating No Certification Policy	IDI Gender Policy, Communication Policy and Code of Ethics implemented IDI Procurement Policy approved IDI Employee Handbook updated IDI Programme Handbook renamed as IDI Handbook and includes new policies and procedures for selection, planning , reporting , monitoring and evaluation in IDI(including IDS)	Enhanced IDI practices and procedures by implementation of new policies and regulations.
Source : IDI Project Reports, My IDI				
IC 4. Strong Stakeholder Relations and partnerships				
	Active use of IDI Community Portal	IDI website without provision for interaction and tracking data downloads	IDI Community Portal launched	IDI Community Portal actively used by stakeholders to access information, support and interact on the communities of practice
	IDI Contribution to knowledge sharing	IDI Focus launched in English Newsletter of INTOSAI Donor Cooperation published quarterly in all four languages	IDI Focus published in Arabic, French and Spanish Newsletter of INTOSAI Donor Cooperation published quarterly in all four languages	Increased awareness of IDI and INTOSAI Donor Cooperation and contribution to knowledge sharing in INTOSAI.
Source : IDI Community Portal Reports, IDI Project Reports				
IC 2 Effective Resource management and Professional Team				
	Established in house E-learning capacity	IDI does not have in house e-learning capacity.	Hire e-learning manager (June 2014) Design and Develop e-learning platform for the IDI (December 2014)	Pool of online mentors trained on the platform Atleast one e-learning course deliver on the platform

Link to SP/OI	Indicator	Baseline (2013)	Milestones 2014	Targeted Achievement (2015)
	Source : IDI Project Reports and Performance & Accountability Report 2015			
Programme Activities	<ol style="list-style-type: none"> 1. IDI Governance Review 2. IDI Organisational Review 3. Project team to work on IDI Handbook 4. Finalisation of policies by IDI Management Team 5. Hire E-learning Manager 6. Design and development of IDI Community Portal 7. Design and Development of IDI E-Learning Portal 8. Design e-course for online mentors 9. Deploy e-course for online mentors 10. One e-course designed and delivered by IDI online mentors 			

C. Stakeholder Communication Plan

Internal Communication and External Communication as per IDI Communication Policy

D. Programme Monitoring Plan

- Regular review and monitoring by IDI Management
- Monitoring by team leaders for different projects

E. Programme Evaluation Plan

- Midterm evaluation of IDI in 2016

F. Contribution to IDI Gender Goal

SAI Outcome	
IDI Outcome	Gender balance at all levels within the IDI organisation will be aimed for

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

As per IDI Corporate Risk Register 2014