Operational Plan

2014-2015

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Acronyms

ADA	Austrian Development Agency
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
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
GCP	Global Call for Proposals
iCATS	ISSAI Compliance Assessment Tools
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
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	Norwegian Agency for Development Cooperation
OECD	Organization for Economic Co-operation and Development
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
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	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

From the Director General's desk

This IDI Operational Plan sets forth the way in which the IDI will initiate the implementation of its 2014-2018 Strategic Plan. To ensure more holistic, predictable and long term planning, the IDI has decided to move from annual to multi-year operational planning cycles. This entails that this Operational Plan covers 2014-2015, to be followed by a three year plan for 2016-2018. The plans and corresponding budget will however be updated on a regular basis, including in preparation for the IDI Board meetings where the plans are approved.

The 2014-2018 IDI Strategic Plan and new IDI mandate continues the IDI principles of needs based and sustainable capacity development support, delivered through a client centered approach that fosters peer partnerships and south-south cooperation. All the 144 developing country SAIs in INTOSAI and its regions will continue to be the core target group of the IDI interventions. The new Strategic Plan does however also entail a shift in the IDI approach. This includes widening the scope of IDI work from support to capacity development to facilitating strengthened SAI performance, professionalism and independence, thus directly supporting SAIs in their efforts to make a difference in the quality of public sector governance and service delivery for the benefits of their citizens. It also entails a new mandate to carry out limited bilateral support programmes, predominantly targeting SAIs in fragile countries, and to do some work on a cost recovery basis.

The new Strategic Plan includes a comprehensive performance measurement framework, with SAI and IDI outcomes. The Operational Plan is aligned to this results framework and maps planned initiatives to both the SAI and IDI outcomes. Baseline data for the results framework is currently being collected through the 2013 IDI Global Survey. The baseline data will be compiled in the mid 2014, and going forward the results of the IDI will be reported against the 15 indicators of SAI and IDI outcomes.

In line with the recommendations of the 2013 evaluation, this Operational Plan is integrated across the IDI (covering the IDI programmes, the INTOSAI-Donor Secretariat and internal development activities) and seeks to present a holistic and high level implementation plan for 2014-2015, complemented by a set of more detailed programme plans in the appendix. It encompasses all ongoing capacity development programmes, initiatives that the IDI has committed to carrying out in 2014 -2015, as well as the initiatives included in the 2013-2015 INTOSAI-Donor Cooperation Program Document.

The 2013 evaluation highlights the value of the needs based approach of the IDI in terms of ensuring ownership and transfer of learning. It does however also recommends that further steps are taken to enhance the process of programme selection in light of limited resources and the substantial and sometimes competing demands from the SAI community, INTOSAI Regions, Committees and Working Groups as well as development partners. The IDI will thus in 2014 introduce a prioritization matrix for programme selection. All new programmes that will be launched in 2014-2015 will thus be screened through the prioritization matrix together with considerations of available funding and the needs expressed by the developing country SAIs in the 2013 IDI Global Survey.

Einar J. Gørrissen

2014-2015 Plan Highlights

Selection and Prioritisation of Programmes
- Three step prioritization process introduced for selection of all new IDI programmes
- Needs of global SAI community assessed and documented through the IDI Global Survey and corresponding Survey Report

IDI Planned Outreach
- At least 119 SAIs from developing countries participate in capacity development programmes
- Bilateral support provided to at least two SAIs in fragile countries
- At least 40 SAIs from fragile countries participate in other IDI programmes
- Programmes cover SAIs in all INTOSAI Regions and Sub-Regions of AFROSAI-E and CREFIAF
- Programmes delivered in all IDI languages; namely Arabic, French, English and Spanish
- At least 50% of all IDI programmes delivered in multiple languages
- Staff from developed country SAIs, donor organizations and other SAI capacity development support providers continue to participate in and benefit from programmes

Strategic Priorities & SAI Outcomes
- IDI initiatives will contribute to all three SAI strategic priorities in the IDI Strategic Plan:

SP 1: SAIs contributing to strengthening the accountability, transparency and integrity of government and public sector entities

IDI programmes strengthen the ability of SAIs to perform high quality and timely audits that has impact, including through:
- 20% participating SAIs in 3i Programme report that their audit practices generally follow applicable requirements of Financial, Performance and Compliance Audit ISSAIs.
- 50% participating SAIs in IT Audit Programme report that their audit practices generally follow applicable ISSAIs and guidance from WGITA.
- Six SAIs in OLACEFS show improvement in communication and stakeholder management after using CBC guidance on enhancing the impact of audit reports.

SP 2: SAIs demonstrating ongoing relevance to citizens and other stakeholders
- SAIs in AFROSAI-E , ASOSAI and CAROSAI conduct audits and table reports in emerging and innovative audit areas like audit of extractive industries (six SAIs), agriculture and food security (10 SAIs) ,disaster related aid (10 SAIs) and revenue audits (6 SAIs)
- 25-30 SAIs take up audit of borrowing and lending frameworks. 50% SAIs participating in the programme conduct the audit and publish timely reports.
- Coordination, development and piloting of SAI PMF
- Enhancing the understanding of the value and benefits of SAIs among donor organizations through serving as Secretariat for the INTOSAI-Donor Cooperation and conducting training for donor staff on working with SAIs

SP 3: SAIs leading by example
- 20% participating SAIs in 3i Programme report that they generally meet requirements of ISSAIs at level 2
- Based on demand, the IDI plans to launch a SAI Leaders Programme to provide a platform for interaction, capacity development and peer network for SAI leaders.
- Updated the IDI guidance on strategic planning, to contribute to the ability of SAIs to develop realistic, sustainable and long term development plans

- Support SAIs in conducting PMF assessments, contributing to SAIs leading by example in measuring and reporting on performance in the public sector

Effective SAI Capacity Development Programmes
- IDI will continue the eight capacity development programmes that are under-way
- Six new programmes, to which the IDI has committed, will be launched
- Subject to the available funding, and based on the needs of SAIs, at least two additional programmes will be identified and launched
- Enhanced mechanism for Programme Monitoring and Evaluation introduced
- All completed programmes will be evaluated

Professional Staff Capacity
- Professional staff capacity development provided to at least 845 SAI staff
- Female participation in IDI programmes will be at least 44%
- At least five new structured courseware's developed or adapted
- At least six Certification Programmes conducted, covering all IDI languages
- IDI e-learning platform developed and launched
- At least four new e-learning courses offered
- Together with INTOSAI and other partners, the IDI will explore how it can support an education stream for public sector auditors through an accreditation mechanism as a long term sustainable solution.

Organizational Capacity
- Implementation of ISSAIs by using 3i products in at least 30 SAIs
- ISSAI based audits conducted by at least 20 SAIs in PASAI and ASOSAI, of which at least 15 publish reports
- Pilot cooperative audits on extractive industries in 6 SAIs in AFROSAI-E
- Pilot cooperative audits on revenue in 6 SAIs in CAROSAI
- Development of HR Strategy by 10 SAIs in CREFIAF, where at least 6 SAIs implement the strategy
- Development of Stakeholder Communication Strategy by at least 6 SAIs in OLACEFS
- Assessments using the SAI PMF pilot version conducted in 20 countries

Institutional Capacity
- Bilateral support programmes geared towards strengthening institutional capacity carried out in at least two SAIs
- Institutional capacity development (including SAI-stakeholder relations) built into all new comprehensive capacity development programmes
- Demand for support on key aspects of institutional capacity development, such as SAI independence and working with civil society, to be assessed in IDI Global Survey

Global Public Goods
- IDI will support the dissemination and use of the Global Public Goods developed by INTOSAI through its programmes, hereunder products developed under the PSC and its subcommittees, the CBC , the Working Groups under the KSC and the INTOSAI-Donor Cooperation
- IDI starts the development of a minimum of seven new Global Public Goods including guidance, handbooks, research and reports

Stronger regional bodies, networks and communities
 The IDI will contribute to the creation of stronger regional bodies and communities of practice by creating and enhancing pools of resource persons through its certification programmes, hereunder:

- 180 (including 117 certified in 2013) PSC-IDI certified ISSAI facilitators in financial, performance and compliance audit for the English speaking regions. At least 30 ISSAI facilitators for ARABOSAI and at least 48 ISSAI Facilitators for OLACEFS
- Over 300 SAI PMF Assessors and 200 trainers, including capacity in all INTOSAI regional bodies
- A minimum of 32 training specialists for ARABOSAI
- A pool of 70 experts on auditing borrowing and lending frameworks

In addition, the IDI will seek to support stronger regional bodies, networks and communities by:
- supporting the regions in implementing their strategic plans through needs based capacity development support programmes
- supporting dissemination of regional products and knowledge sharing across different regions and supporting the establishment of an inter-regional forum
- involvement in the development of ASOSAI's new Strategic Plan
- provide support to regional bodies on a demand basis for setting up e-learning platforms, and create a pool of online mentors to deliver e-learning courses
- facilitate access to donor and peer support for the regional bodies through the INTOSAI-Donor Cooperation and in particular the Global Call for Proposals

Scaled up and more effective support
- Continue the role (together with the CBC Chair) as the focal point for INTOSAI engagement with the broader development community
- Manage the 2013 Global Call for Proposals (including supporting SAIs in the development of Concept Notes and full proposals and matching with providers)
- Support the work to establish a SAI Capacity Development Fund
- Enhancing coordination of support through the hosting, maintenance and updating of the SAI Capacity Development Database
- Training of donor staff on working with SAIs
- Continue work with the CBC on strengthening the SAI supply side
- Develop a synthesis of SAI project evaluations to identify common lessons, and developing guidance on specific evaluation challenges – and solutions – relative to support to SAIs
- Design and commission an impact assessment of the INTOSAI-Donor Cooperation, to be conducted externally

IDI Capacity Development
- IDI Governance Review carried out
- IDI Organizational Review continued and finalized
- New policies on Gender and Communication implemented
- IDI Procurement Policy finalized and implemented
- IDI Code of Ethics approved and training and sensitization provided to staff
- IDI Employee Handbook and IDI Handbook updated
- IDI Certification Policy developed
- Review on the use of Sharepoint
- IDI Community Portal launched
- IDI e-learning platform established
- IDI Focus and INTOSAI-Donor Cooperation newsletter published quarterly in all IDI languages
- Greener IDI initiative continued

Resourcing of the IDI
- Operational Plans and Budgets that cover multiple years introduced from 2014 to ensure better and longer term resource planning and predictability

- New budget and accounting procedures introduced from 2014 which ensure a fairer view of programmatic and non-programmatic costs
- IDI budget calendar amended to facilitate more timely communication with donor partners on forthcoming budgets and plans
- Total budgeted income for 2014-2015 estimated at 102 million NOK over the two years with total budgeted expenditures of 96 million NOK over the two years.
- Subject to Board approval, work will be initiated on developing a limited cash reserve to avoid future challenges in terms of cash flow at the beginning of the financial year
- First cost recovery programmes initiated in 2014
- Dialogue with existing and prospective donors on future support
- Continuation of current secondment schemes with SAI Brazil and Norway, dialogue initiated with other SAIs on similar arrangements
- Dialogue to continue with INTOSAI Committees and Working Groups and SAIs and other partners on making available in-kind support

Corporate Risks and Control Measures
- IDI Corporate risk register introduced from 2014
- IDI to implement appropriate control measures to mitigate identified risks

Introduction

The Operational Plan 2014-2015 is the first plan for the implementation of the IDI's new strategic plan 2014-2018. Having a two year plan helps the IDI in taking a more comprehensive and longer term view of its operations, hereunder resource planning. It also helps align the planning periods for the INTOSAI- Donor Secretariat with the rest of IDI.

The IDI has launched an IDI Global Survey to collect baseline data on the performance indicators and information on stakeholder needs. This Operational Plan will be reviewed in September 2014 to include new information, targets and programmes based on the data obtained. A revised version of the plan will be placed before the IDI Board in October 2014.

This version of the plan document and the detailed programme plans in the appendix describe the IDI's planned results and performance objectives during 2014-2015 in light of current information.

IDI Strategic Plan & Performance Measurement Framework 2014-2018

The INCOSAI in October 2013 unanimously endorsed a revised mandate for the IDI and the IDI Strategic Plan 2014-2018.

The mandate widens the scope of IDI work from support to capacity development to facilitating enhanced SAI performance, professionalism and independence. Under this mandate the IDI will continue supporting implementation of ISSAIs, widen the scope of its capacity development support to include institutional capacity

development, work with INTOSAI's knowledge sharing bodies to foster communities of practice, and facilitate scaled up and more effective support for SAIs. The new mandate also gives the IDI the opportunity to provide bilateral support to SAIs in greatest need of support and work on cost recovery basis with

> **IDI Mandate**
> The IDI is an INTOSAI body that supports Supreme Audit Institutions in developing countries, in their efforts
> to sustainably enhance performance, independence and professionalism.
> The IDI provides support to SAIs by facilitating
> • Implementation of international standards, including the ISSAIs
> • Development of institutional, organisational and professional staff capacities
> • Knowledge sharing and implementation of good practices
> • Scaled up and more effective support to SAIs through partnerships with stakeholders
> Using a client centred approach the IDI facilitates SAI development initiatives at global, regional, sub regional and SAI level; including limited bilateral support on a needs basis. The IDI may also provide capacity
> development support for developed country SAIs on cost recovery basis.

SAIs of developed countries.

The IDI's strategic plan defines a comprehensive performance results framework that uses two levels of performance outcomes

- SAI Outcomes – outcomes of the SAI that the IDI contributes to, which the SAI is responsible for. These are the ultimate ends that all IDI programmes aim to

contribute to, and are based on ISSAI 12- the Value and Benefits of SAIs

- IDI Outcomes- outcomes that the IDI will aim for in creating value for SAIs

The IDI has identified a set of 15 indicators to assess performance on both levels of outcomes. The IDI will aim to achieve its outcomes by following its principles, approaches to capacity development and the SAI capacity development framework.

Please refer to the IDI Strategic Plan 2014-2018 @ www.idi.no

The following sections in this Operation Plan describe the IDI's planned performance in 2014-2015 against the strategic outcomes.

Selection and Prioritisation of Programmes

The IDI faces a number of demands on its limited resources. These demands come from a variety of stakeholders and can pull the IDI in different directions. The recent external evaluation recommended a documented process to prioritize areas of IDI focus. In keeping with this and to focus efforts on strategic priorities, the IDI has developed a prioritization process for selecting areas of work. The process consists of the following steps:

Step 1 Identify possible initiatives → Step 2 Rank possible initiatives using templates → Step 3 Propose portfolio of Initiatives

Annex 4 explains the principles and criteria used for different steps in the process.

The new areas of work that the IDI takes up will be subjected to this process to decide on the selection. This document indicates possible new areas, based on a preliminary prioritization process carried out by the IDI. Please refer to Annex 2 for the list of potential new areas. The selection will be finalized in September 2014, on the basis of data from the 2013 IDI Global Survey.

Planned Outreach

Developing country SAI - The IDI Performance and Accountability Report 2013 documented that the IDI capacity development programmes provided support to 119 SAIs in developing countries. In 2014 -2015, the IDI aims to *at least match, or slightly increase, the number of developing country SAIs that participate in IDI programmes.*

SAIs in fragile countries - 38 SAIs (out of 47) from fragile countries[1] were included in IDI programmes in 2013. Recognizing the particular needs of many SAIs in fragile countries, and the value that stronger SAIs can play in terms of strengthening state-society relations in fragile countries, *the IDI will provide more focused support through bilateral programmes. In 2014-2015 the IDI will provide support on bilateral basis to a minimum of 2 fragile country SAIs. It is also envisaged that a minimum of 40 SAIs from fragile states will take part in other IDI programmes.*

Regional Coverage- The IDI programmes will in 2014-2015 cover SAIs in all INTOSAI regions and sub regions, – AFROSAI-E, ARABOSAI, ASOSAI,

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[1] As per harmonized list of World Bank- African Development Bank-Asian Development Bank

CAROSAI, CREFIAF, OLACEFS, PASAI and EUROSAI.

Languages- The IDI will seek to increase the number of IDI programmes that are delivered in at least two languages, from 40% in 2013 to at least 50% of all programmes in 2014-2015.

Other stakeholders – Selected IDI programmes will, like in 2013, be made available to developed country SAIs, donor organizations and other providers of SAI capacity development support. In addition to benefitting from the participation in IDI programmes, these stakeholders will also benefit from the Global Public Goods developed by the IDI.

Strategic Priorities & SAI Outcomes

The IDI interventions will contribute to all three SAI strategic priorities in 2014-2015 as per the IDI Strategic Plan.

SAIs contributing to strengthening the accountability, transparency and integrity of government and public sector entities - 'Enhancing SAI Independence' is a potential new area of work that the IDI is looking at. Advocacy of SAIs through stakeholder engagement, global public goods on mandate and role of SAIs in different areas, supporting leadership development in SAIs will be some of the mechanisms through which the IDI will support SAIs in this field.

The IDI will also continue its support for ISSAI Implementation. The IDI envisages that *at least participating SAIs in 3i Programme Phase I report that their audit practices generally follow applicable requirements of Financial, Performance and Compliance Audit ISSAIs.* The IDI is committed to rolling out the 3i Programme (Phase 1) in all INTOSAI regions. In 2014 and

2015 it has concrete plans for ARABOSAI and OLACEFS, and will continue to explore funding options for CREFIAF. In this operational plan period the IDI will also explore ways and means of supporting ISSAI implementation in the long term. The IDI received requests from many stakeholders (SAIs, INTOSAI Regions, INTOSAI Working Groups, and Development partners) to offer its certification programmes on a regular basis. Implementation of the 3i Programme has also shown the need for supporting SAIs in creating a critical mass of professional people. Supporting an education stream for public sector auditors through an accreditation mechanism is a long term sustainable solution that the IDI plans to explore together with INTOSAI and other key partners.

50% SAIs participating in the Global IT Audit Programme are also expected to report that their audit practices generally follow applicable ISSAIs and guidance from WGITA.

Besides delivering quality audits, meeting stakeholder expectations and achieving audit impact are important SAI outcomes. In 2014, as a part of its CBC support programme, the IDI will work in OLACEFS to disseminate CBC guidance on enhancing the impact of audit reports. At least 6 SAIs in the region are expected to show improvement in communication and stakeholder management resulting from the use of CBC guidance. The IDI also plans to explore the possibility to work with SAIs in enhancing their civil society engagement. The IDI will consider this new area of work after looking at the client needs as expressed in the IDI Global Survey.

SAIs demonstrating ongoing relevance to citizens and other stakeholders – In 2014-2015 the IDI will launch support programmes in emerging and innovative audit areas like audit

of extractive industries, agriculture and food security and disaster related aid. The IDI will also continue its programme on the audit of borrowing and lending frameworks. SAIs in AFROSAI-E , ASOSAI and CAROSAI will conduct audits and table reports in these emerging and innovative audit areas - audit of extractive industries (six SAIs), agriculture and food security (10 SAIs) ,disaster related aid (10 SAIs) and revenue audits (6 SAIs)

25-30 SAIs will take up audit of borrowing and lending frameworks and 50% of them are expected to conduct the audit and publish timely reports.

The IDI's work with coordinating the development and piloting of SAI PMF and building capacity in carrying out SAI PMF assessments will also continue. The IDI also plans to contribute to the development of guidance on evaluation of SAI capacity development programmes.

SAIs leading by example – SAIs lead by example by having robust internal governance, transparency and accountability and quality mechanisms in place. The SAI leadership sets the tone and provides a conducive environment for such mechanism. Based on demand, the IDI plans to launch a SAI Leaders Programme to provide a platform for interaction, capacity development and peer network for SAI leaders.

ISSAIs at Level 2 articulate SAI level requirements for transparency and accountability, ethics and quality. At the end of Phase I of the 3i Programme, 20% participating SAIs are expected to report that they generally meet requirements of ISSAIs at level 2

The IDI will also update its guidance on strategic planning, recognizing the importance of long term and SAI owned Strategic Plans for

sustainable and effective development. The conduct of SAI PMF assessments will also contribute to SAIs leading by example in measuring and reporting on performance in the public sector.

Effective SAI Capacity Development Programmes

In this Operational Plan period the IDI will continue to support its ongoing capacity development programmes, initiate new programmes, and introduce enhanced procedures to monitor and evaluate programme outcomes. Creation and Maintenance of Global Public Goods, Support for Stronger Regions, Programme Monitoring and Evaluation have been included as separate programmes. Annex 1 shows a list of ongoing programmes. Annex 2 contains a list of potential new programmes under consideration. *The IDI will continue eight ongoing programmes and launch six new programmes in 2014 that it already has committed to. In addition the IDI plans to launch at least two new capacity development programmes in 2014-2015 based on the needs of stakeholders, prioritization matrix and subject to availability of funding.* The selection will be finalized later in 2014, after analyzing data from the IDI Global Survey.

In keeping with the IDI results framework the IDI aims to deliver all its programmes as per the IDI service delivery model, in a timely manner, within the budget, and in a way that ensures that the intended IDI outcomes are largely met.

Professional Staff Capacity Development

The IDI plans as a minimum to develop the following professional staff capacity in 2014-2015

Programme	Planned
ISSAI Implementation Initiative (3i Programme) 3i English Speaking regions	63 ISSAI facilitators (English speaking regions) 4 ISSAI mentors
3i ARABOSAI	40 top managers in ARABOSAI 30 ISSAI Facilitators in ARABOSAI 6 ISSAI mentors
3i OLACEFS	34 top managers in OLACEFS 48 ISSAI facilitators in OLACEFS 6 ISSAI mentors
Auditing Borrowing & Lending Frameworks	50 top managers 90 staff
IT Audit Programme	90 auditors
Audit of Externally funded projects in Agriculture and Food Security Sector	30 auditors
SAI PMF	Subject to demand, expect over 200 experts from SAIs, donors and others to be trained.
Donor Training	Subject to demand, expect 60 donor staff to be trained by end of 2014 and 80 by end of 2015.
Certification Programme for Training Specialists in ARABOSAI	32 training specialists in ARABOSAI
CBC support Programme	
Human Resource Management	30 SAI staff in OLACEFS
Cooperative Audit of	12 SAI staff
Revenues	CAROSAI
Cooperative Audit of Extractive Industries	12 SAI staff AFROSAI-E
Support to PASAI Design workshop for ISSAI facilitators	20 ISSAI facilitators

Gender Balance

In 2013 the IDI achieved 44% female participation in its programmes. **In 2014-2015 the IDI will aim to maintain this strong gender balance** by continuing to make gender balance a criterion for participation, wherever feasible. The IDI will also promote SAIs in looking at gender issues in their audit work. For instance the ISSAI Implementation Handbook for Performance Audit discusses equity as one of the aspects to be looked at in a performance audit.

Gender based audits is also included in the IDI Global Survey to assess the need of SAIs in this field. Subject to the demand expressed and available funding, this may be an area that will be taken up by the IDI in 2014-2015.

Structured Courseware

The IDI designs and develops structured courseware for each professional staff development intervention that it delivers. This courseware follows the systematic approach to training. Following the same approach, working with customized formats and detailed documentation help multiple stakeholders in using the products. In 2014-2015 the IDI plans to develop or adapt the following structured coursewares:

1. E-course on Implementing Compliance Audit ISSAIs
2. E-course on Implementing ISSAIs in Spanish

3. Courseware for ISSAI Implementation Workshop in Arabic
4. Workshop on Facilitating ISSAI Implementation in Spanish
5. Process guidance for cooperative audits

Certification Programmes

The IDI will conduct the following certification programmes in 2014-2015

1. ISSAI Certification Programme for Financial Audit (English, Spanish, Arabic)
2. ISSAI Certification Programme for Performance Audit (English, Spanish, Arabic)
3. ISSAI Certification Programme for Compliance Audit (English, Spanish, Arabic).
4. Certification Programme for Training Specialists (Arabic)
5. Certification Programme for Public Debt Experts (English and Spanish)
6. Training Programme for SAI PMF Trainers and Assessors (English, French, Spanish, Arabic, and likely Portuguese and Russian)

Besides including the SAIs of Gulf states in the above mentioned Certification Programme for Training Specialists in ARABOSAI, the IDI has also received a request to conduct a Certification Programme for Training Specialists (Arabic) exclusively for the SAIs of Gulf States. This programme has been included in the list of potential new programmes in Annex 2 for consideration.

E-learning

In 2014 the IDI plans to design and develop its own e-learning platform. This platform will enable the IDI to offer a wide range of e-learning programmes at a considerably lower cost than what currently is being paid to service providers. The IDI plans to offer the following e-courses in 2014-2015 which often form part of more comprehensive capacity development or certification programmes.

1. E-Course on Implementing Compliance Audit ISSAIs (English)
2. E-course on IT Auditing
3. E-course on Auditing Borrowing and Lending Frameworks
4. E-course on Working with SAIs, an introductory course for international development agency staff.

Besides e-learning courses the IDI also plans to select participants for the certification programmes by using online platforms.

Organizational Capacity Development

The programme participants whose professional capacities are enhanced will need to apply their knowledge and skills to facilitate the sustainable development of organizational capacity in audit streams as well as corporate services. The following organizational development results are planned for 2014-2015

1. Implementation of ISSAIs by using 3i products in at least 30 SAIs
2. ISSAI based audits conducted by at least 20 SAIs in PASAI and ASOSAI, of which at least 15 SAIs publish reports.
3. Pilot cooperative audits on extractive industries in 6 SAIs in AFROSAI-E
4. Pilot cooperative audits on revenue in 6 SAIs in CAROSAI
5. Development of HR Strategy by 10 SAIs in CREFIAF, of which at least 6 SAIs implement the strategy

6. Development of Stakeholder Communication Strategy by at least 6 SAIs in OLACEFS.
7. Assessments using the SAI PMF pilot version conducted in 20 countries.

Institutional capacity development

Institutional capacity development of SAIs entails working with the SAI and SAI stakeholders to enhance the institutional framework and independence of the SAI. The IDI has on all occasion advocated SAIs and the role that SAIS play to external stakeholders. In 2014 and 2015 the IDI plans to specifically work towards including institutional capacity development aspect in each of the programmes that will be launched. Subject to the demand expressed in the Global Survey and available funding, the IDI will also work on areas of institutional capacity development like enhancing SAI independence, and engaging with civil society institutions. Conducting research on specific areas like SAI roles and mandate in auditing sovereign borrowing and lending frameworks is also planned for 2014-2015.

As per the revised IDI mandate the IDI can also provide limited bilateral support to SAIs in greatest need. The IDI has started initial conversations with stakeholders to discuss the need and feasibility of such support for SAIs of Somalia, Iraq and Haiti. Institutional Capacity development will be a large aspect of any such bilateral support programmes.

The IDI plans to start providing bilateral support to at least two SAIs, based on the requests received, the prioritization matrix results and the available funding. Aspects of institutional capacity development will also be *included in all new comprehensive IDI programmes.*

Programme Monitoring & Evaluation

To enhance reporting on outcomes, the IDI has introduced a separate initiative on Programme Monitoring and Evaluation. This will provide for monitoring of outcomes and conducting evaluations for programmes that have been completed. Programme Monitoring and Evaluation have also been provided for specifically under each ongoing programme. Please refer to the appendix to see details of evaluation planned for each programme.

In 2014-2015 the IDI will also introduce a programme monitoring sheet and written procedures for regular and timely monitoring of programme outcomes. Programme evaluations will be conducted externally after the completion of each programme to assess the achievement of stated outcomes.

Global Public Goods used by stakeholders

Under this IDI outcome the IDI is responsible for disseminating global public goods of INTOSAI Committees and Working Groups and the INTOSAI-Donor Cooperation, developing and maintaining IDI's global public goods and facilitating the usage of global public goods through its capacity development programmes. IDI activities in 2014-2015 will help in the dissemination and use of the following global public goods:

1. ISSAIs – Level 2, Level 3, Level 4 (financial, performance and compliance audit)

2. ISSAIs 5000 series on Audit of Public Debt
3. ISSAIs 5000 series on IT Audit
4. ISSAIs 5000 series on Audit of Disaster related aid
5. WGITA-IDI IT Audit Handbook
6. CBC Guidance on Cooperative Audits
7. CBC Guidance on Strategic considerations in implementing ISSAIs
8. CBC guidance on HRM
9. CBC guidance on increasing audit impact
10. ISSAI Compliance Assessment Tools
11. ISSAI Implementation Handbooks
12. Roadmap for ISSAI Implementation
13. Research report on role of SAIs in auditing sovereign borrowing and lending frameworks
14. Pilot Version SAI PMF

The IDI will also take up development of the following global public goods

1. ISSAI Implementation Handbook for Compliance Audit
2. Roadmap for ISSAI Implementation
3. Management Development Handbook
4. Research report on role of SAIs in auditing sovereign borrowing and lending frameworks
5. Guidance on evaluation of capacity development programmes
6. Lessons learned document on cooperative revenue and extractive industries audit.
7. Report on IDI Global Survey 2013.

The IDI will review and maintain the following global public goods - iCATs for Financial, Performance and Compliance Audit, Review of Strategic Planning Handbook, Capacity Building Needs Assessment Guidance and SAI PMF.

Stronger regional bodies, networks and communities

The IDI plans to contribute to the creation of stronger regional bodies and communities of practice by creating and enhancing pools of resource persons through its certification programmes. The following pools will be available for use by the regions

1. 180 (including 117 certified in 2013) PSC-IDI certified ISSAI facilitators in financial, performance and compliance audit for the English speaking regions. At least 30 ISSAI facilitators for ARABOSAI, and at least 48 ISSAI Facilitators for OLACEFS
2. Over 300 SAI PMF Assessors and 200 trainers, including capacity in all INTOSAI regional bodies
3. 32 training specialists for ARABOSAI.
4. A pool of 70 experts on auditing borrowing and lending frameworks

The IDI will also seek to support the INTOSAI regions in a number of other ways.

As IDI cooperation programmes with the regions are based on the strategic priorities of the region, the IDI will contribute to the implementation of the strategic plans of ASOSAI, ARABOSAI, OLACEFS, PASAI, AFROSAI-E and CAROSAI.

The IDI will be engaged in the development of ASOSAI's Strategic Plan.

In 2014 the IDI plans to set up its own e-learning platform. If the IDI succeeds in this pilot, the IDI will in the next stage provide support to regional bodies on a demand basis for setting up e-learning platforms. In 2015 the IDI also plans to

create a pool of online mentors to deliver e-learning courses.

The second round of the Global Call for Proposals provides a forum for regional bodies to access funding. Besides this the IDI Secretariat and the INTOSAI-Donor Secretariat liaise with donors on a regular basis to seek support for INTOSAI regions.

The IDI will continue to promote and support inter regional exchange by participating actively in the Regional Forum and by supporting the dissemination of regional products between regions.

The IDI plans to consolidate knowledge networks and communities by using its web based portal as a platform for interaction within the community. The IDI will continue to use the 3i portal for this purpose. The 3i Portal will be available in Arabic and Spanish. In 2014, the IDI website will be upgraded to an IDI Community Portal. The portal will host a number of communities of practice such as a SAI PMF community and public debt experts community.

Scaled up and more effective support

During 2014-15, IDI will continue to promote scaling up and increasing the effectiveness of support to SAIs, principally through hosting the Secretariat that supports the INTOSAI-Donor Cooperation. The cooperation agreement (MoU) has now been signed by INTOSAI and 20 donor organisations, and is followed actively by a number of observers. Through the Secretariat, IDI will organise the annual Steering Committee meetings (September 2014 and in 2015), support members in their engagement with SAIs, and reach out to the donor community. IDI

will also, in cooperation with the Chair of the CBC (SAI South Africa), act as the focal point for INTOSAI engagement with the broader development community, including the OECD and in international development fora such as the High Level Forum on Aid Effectiveness.

The Cooperation aims to scale up the global level of support to SAIs from a baseline of USD 41m in 2012 to $55m in 2014 and $70m in 2016. IDI contributes to this through its advocacy efforts, support to donor engagement with SAIs, and specific initiatives such as the Global Call for Proposals (GCP) and establishment of the SAI Capacity Development Fund (SAI CDF). Achievement is monitored through analysis of project entries in the SAI Capacity Development Database. In additional to increasing volumes, IDI hopes to enhance the allocative efficiency of support, tackling the problem of aid orphans and aid darlings, and ensuring support flows to those SAIs where it can most make a difference. In addition to the GCP and SAI CDF, IDI's new approach to program selection is expected to contribute to this.

Further, IDI aims to increase the effectiveness of support provided to SAIs by enhancing donor coordination (e.g. through maintaining and updating the SAI Capacity Development Database), supporting SAIs in the development of strategic plans, and promoting donor alignment behind SAI-led plans.

In addition to supporting SAIs in developing countries in their own capacity development efforts, IDI, through the Secretariat, aims to contribute through working with donors and those providing support to SAIs (donors, developed country SAIs and consultancy firms). For example, IDI has developed and in 2014 will pilot a training course targeted to development agency staff on working effectively with SAIs.

Following on-site pilots in 2014, this will also be developed as an on-line course using IDI's new e-learning platform. IDI will also further explore, in cooperation with the CBC, the myriad challenges faced in the supply of support to SAIs, and propose priority activities to address these. In doing so, it will continue to promote diverse and effective forms of knowledge sharing and capacity development, such as peer to peer support and South-South cooperation.

Finally, investing in the long term effectiveness of support to SAIs, in 2014 the Secretariat will scale up its evaluation work. This will include carrying out a synthesis of existing SAI project evaluations to identify common lessons, and developing guidance on specific evaluation challenges – and solutions – relative to support to SAIs. The Secretariat will also work with donor evaluation units to design and commission an impact assessment of the INTOSAI-Donor Cooperation, which will be conducted externally and will report in 2015. It is hoped this will provide some preliminary evidence as to whether the intended impact of the Cooperation, namely behavioural change across the INTOSAI and Donor Communities as captured in the INTOSAI-Donor MoU, are being realised, and whether the Cooperation has had other, perhaps unintended, impacts.

IDI's Capacity Development

The IDI results framework shows how the IDI will require capacity in the following four areas, to meet its performance goals:

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

In addition, the 2013 external evaluation included a number of recommendations related to internal areas. The IDI also has some internal projects that were postponed awaiting the finalization of the new Strategic Plan. As such 2014 -2015 will be years that see a combination of ongoing and new areas for internal development. The following projects are planned for 2014-2015.

1. **IDI Governance Review:** As per the recommendations of the evaluator, a review covering the structure, composition and working of the IDI Board and its Working Committee will be initiated in 2014

2. **IDI Organizational Review:** In 2013 the IDI started discussing an organizational review to meet the requirements of its new Strategic Plan. This review will continue into 2014. Different organizational and funding models will be developed and considered to find an organizational solution that best helps the IDI in delivering its new mandate.

3. **IDI Policies and Handbooks:** As part of continuous efforts at streamlining and better organization of the IDI's activities, the IDI Gender Policy, Communication Policy and Code of Ethics have been developed. 2014-2015 will see the implementation of these policies. The IDI's Procurement Policy will also be finalized and approved in 2014. The IDI Employee Handbook will be updated. The IDI Programme Handbook will also be updated with revised planning, management, reporting, evaluation procedures and templates. Since the IDI plans to use the same formats across the organization, this handbook will now be renamed "the IDI Handbook". The IDI will also work on a Certification Policy to streamline and align its practices for certification in different areas.

4. **Review of Sharepoint Application:** The IDI has been using a limited Microsoft Sharepoint for workflow automation in the programme group. After two years of operation, a review will be undertaken to evaluate the further course of action.

5. **IDI Community Portal** – The IDI website will be upgraded to an IDI Community Portal that will provide features like a platform for hosting web based communities of practice and tracking information on document downloads. The portal is planned to be developed in house with the help of open sourced software.

6. **IDI e-learning Platform** –IDI increasingly uses e-learning courses for developing professional staff capacity. Currently these courses are delivered through the UNITAR platform. In 2014 the IDI plans to hire an e-learning manager to design and develop an e-learning platform for the IDI.

7. **IDI Focus:** IDI Focus was launched in 2013 to reach out to IDI stakeholders with updates on activities of the IDI. Currently it is published only in English even though it is circulated to all stakeholders globally. In order to improve its outreach, from 2014, there will be parallel translation of IDI Focus into Arabic, French and Spanish.

The Newsletter of the INTOSAI-Donor Cooperation is being published in all the four languages and it will continue to be published quarterly in 2014-2015.

All other activities of the IDI directed at knowledge sharing including participation in meetings, seminars, contribution of articles and updates to the INTOSAI Journal, EUROSAI Magazine and other publications will continue through 2014 and 2015.

Internal development projects initiated in earlier years like the Greener IDI will continue through this plan period.

Resourcing of the IDI

The IDI will with effect from 2014 introduce new budget and accounting procedures to ensure better apportioning of expenses (particularly staff costs) to specific areas of the IDI's activities, to present a fairer view of programmatic and non-programmatic costs, and a more accurate measure of the costs of running IDI programmes. This is done on the basis of the recommendations of the 2013 evaluation and on dialogue with IDI donors who have expressed the need for better apportioning and quantification of expenses. The 2014-2014 budget is thus organized in three departments. Department 1 records the costs of the IDI Administration and Support Group. Department 2 the IDI's Capacity Development Programmes, and Department 3 the INTOSAI-Donor Secretariat. Full programme staff costs are allocated to the relevant department 2 or 3 for concerned staff. Overheads and indirect costs (including support staff) are fairly apportioned on a staff level basis.

The IDI also proposes the introduction of an amended IDI budget calendar. Presently the IDI Budget and Operational Plan are presented to the IDI Board in March. Donors, and in particular Norad, have expressed the need to prepone this activity for them to finalise the grants earlier in the year. It is thus proposed that there is a move from annual Board meetings to Board meetings taking place twice a year. A virtual meeting will take place in October/November, where the Board will consider the forthcoming years Budget and Operational Plans, while the physical meetings in March will consider the Performance and Accountability Report and Financial Statements.

In terms of the IDI budget 2014-2015, there is a projected surplus of almost 4 million NOK. The majority of this is forecast to arise in 2014, and therefore IDI will explore (with donors) the possibility of carrying some of this over to 2015. It is expected this will be used towards new programmes, which will be agreed in autumn 2014 using the new IDI programme prioritization system, taking inputs from the Global Survey and other sources. The budget will be reviewed and updated as part of this planning process.

Total income for 2014 is estimated at around 57 million NOK and expenditure at 52 million NOK. For 2015, income is projected to fall to 45 million NOK and expenditure to 44 million NOK. These falls largely reflect the large carried forward balance of 6 million NOK at the end of 2013, and the end of the 3i programme funding from the World Bank. This is only partly offset by projected increases in funding from Sida (Sweden) in 2015.

IDI proposes to begin accumulating some unrestricted reserves to address cash flow challenges which often arise at the beginning of the fiscal (calendar), and to provide a buffer against unexpected funding shortfalls. A small planned change to IDI's unrestricted reserves has therefore been included in the 2014-15 budget for the first time. This comprises the unearmarked and non-time bound funds forecasts for 2014 and 2015.

The budget for the IDI administration and support group (Department 1) is NOK 3,6 million for 2014 and 3,8 million for 2015. This is funded from the 19 million NOK core funding from NORAD, Norway.

The remainder of the core funding from NORAD (15,4 million) is allocated to IDI Capacity Development Programmes (department 2). In addition there is basket funding from Sida, Sweden (assumed to rise to at least 9 million Swedish Kroner based on discussions with Sida); and MFA, Finland; as well as earmarked funds from DFID, UK; World Bank; USAID; MFA, Norway; and IFAD. Basket funding received from INTOSAI and grants from SAIs of Kuwait and Saudi Arabia are also included. In addition, a small contribution towards IDI staff costs and overheads generated from cost recovery projects is accounted for. The expenditure includes all programme staff costs, the costs of ongoing programmes, and new programmes IDI has committed to. The costs assume the hiring of a new programme manager for OLACEFS, an e-learning manager, and a permanent head of programmes, all from 1 July 2014.

Basket Funding for the INTOSAI-Donor Secretariat (department 3) is provided by NORAD, Norway; ADA, Austria; Irish Aid; DFID, UK; and SECO, Switzerland. Earmarked funding for the SAI PMF is provided by the World Bank. The total projected receipts include a conditional grant of NOK 1.36 million from SECO for 2014 and 2015. This is conditional on the successful establishment of the SAI CDF. The costs assume the hiring of a new head of the Secretariat from 1 July 2014. The proposed budget (for staff and other costs) differs slightly from the current budget agreed with the funding donors. IDI proposes to submit a budget amendment request to the donors during 2014, after completion of the IDI organizational.

The IDI will in 2015 continue efforts to engage in dialogue with current and potential donors on securing the predictable and long term funding which is crucial to ensuring the continued ability

to support the SAIs in developing countries. The new IDI Strategic Plan and mandate, and the positive 2013 evaluation report provide useful tools in this advocacy work.

Efforts will also continue to cut costs, including phasing out per diems for participants in IDI programmes, increased use of e-learning and developing e-learning capacity within the IDI.

In kind contribution of SAIs is a key source of resources for the IDI. In 2013 the IDI got such support from 55 SAIs, in the form of not only hosting and provision of resource persons but in terms of paid secondments and translations as well. The IDI will to seek expand such support from the community in 2014-2015 as well. In 2014-2015 some SAIs in developed countries e.g. SAI UAE and SAI Kuwait are also supporting IDI capacity development programmes by paying for accommodation and meals of participants when the activities are hosted in their countries.

Corporate Risks and Control Measures

The IDI has previously identified the risks to its operations in its operational plans. In 2014 the IDI introduces a Corporate Risk Register for monitoring the risks to its operations. This is expected to strengthen the control environment. Ten risks identified for 2014 are classified in four areas:

a. Developmental Risks: includes risks of adding value and sustainability of the IDI's capacity development programmes
b. Operational Risks: includes risks related to availability of resources, financial and human resources
c. Reputational Risks: Risks of IDI's ability to meet expectations and ethical behavior of IDI team
d. Natural Risks: arising from possibilities of natural disasters

The Corporate Risk Register will be presented to the IDI Board for its approval. The Risk Register will be monitored on a regular basis and will be updated each year.

Annexes

Annex 1 IDI Work Plan 2014-2015

	Programme	Partners	Planned Coverage	Planned Results
1.	ISSAI Implementation Initiative – 3i Programme (Phase 1)	PSC, FAS, PAS, CAS, CBC, INTOSAI regions	3i English Speaking regions- 83 SAIs 3i ARABOSAI – 20 SAIs 3i OLACEFS -17 SAIs	- At least 63 ISSAI facilitators certified in English speaking regions. 30 in ARABOSAI and 48 in OLACEFS. - ISSAI Implementation Handbook for Compliance Audit and e-learning courseware for Implementing Compliance Audit ISSAIs developed. - 3i Products i.e. iCATs and handbooks translated in Arabic and translated and adapted in Spanish - 3i Products send in at least 30 SAIs in the English speaking regions, 16 SAIs in OLACEFS and 10 SAIs in ARABOSAI. - ISSAI based cooperative performance audits by 9 SAIs and cooperative financial audit by 8 SAIs in PASAI conducted. About 12 SAIs in ASOSAI conduct ISSAI based audits. - 3i Community Portal in Arabic and Spanish - Active use and contributions to community of ISSAI experts, mentors and facilitators in English, Arabic and Spanish
2.	Auditing Borrowing and Lending Frameworks	WGPD, UNCTAD, World Bank, INTOSAI Regions	20 to 23 SAIs in INTOSAI regions 7 SAIs in OLACEFS	- 50% SAIs publish audit reports - 50% SAIs take up audits on a regular basis - Compendium of audit findings published in English and Spanish - 70 IDI-WGPD public debt audit experts. 80% experts used by SAIs and regions. - Active community of practice on IDI Community Portal - Updated WGPD guidance
3.	IT Audit Programme	WGITA, INTOSAI Regions	25-30 SAIs in INTOSAI regions	- 90 auditors trained in IT audit - 50% SAI teams conduct IT audits using WGITA-IDI guidance and publish audit reports - 80% IT champions used by AFROSAI-E

4.	CBC Support Programme	CBC, INTOSAI regions	CREFIAF-15 SAIs, OLACEFS-10 SAIs CAROSAI-6 SAIs AFROSAI-E- 6 SAIs	- 10 SAIs develop HRM strategies, 6 SAIs implement HRM strategies in CREFIAF - 6 SAIs implement communication policy in OLACEFS - 6 SAIs in CAROSAI conduct cooperative revenue audits and publish audit reports. - 6 SAIs in AFROSAI-E conduct cooperative audit of extractive industries and publish audit reports - Compendium of lessons learned on cooperative audits published. - Higher levels of active involvement in CBC meetings by developing country SAIs.
5.	Certification Programme of Training Specialists	ARABOSAI	20 SAIs in ARABOSAI	- 32 IDI certified Training Specialists - 90% Training specialists used for local capacity development activities - 50% Training Specialists used in regional capacity development activities - ARABOSAI uses systematic approach to training in 75% of its programmes.
6.	Cooperative Audit in Agriculture and Food Security	AFROSAI-E	8 to 10 SAIs in AFROSAI-E	- 60% participating SAIs table audit reports - 80% participating SAIs conduct audit and draft reports - At least 25 auditors trained in auditing agriculture and food security - Compendium of lessons learned published
7.	SAI PMF	WGVBS, INTOSAI Regions, SAIs	SAIs in all INTOSAI regions	- Assessments carried out using SAI PMF pilot version in 20 countries, and results / feedback analysed - Support to SAI PMF assessments (75% of ToRs reviewed and 85% of final reports reviewed) - Over 300 people trained as SAI PMF assessors (cumulative) - Over 200 people completing SAI PMF trainers course (cumulative)
8.	Working with SAIs, an introductory course for international development agency staff	Donor members of INTOSAI-Donor Steering Committee	Donor staff working with SAIs	- 60 donor staff trained in 2014 and 80 (cumulative) by end 2015 - E-learning course available

9.	Support for development and implementation of regional plans	ARABOSAI, PASAI, OLACEFS, CREFIAF	Regional employees	- Increased Capacity Development Support to INTOSAI regions through IDI regional employees
		ASOSAI	Support for ASOSAI SP development	- ASOSAI strategic plan developed and implemented
		PASAI	Support for design workshop for ISSAI facilitators	- 20 ISSAI facilitators trained in design skills - ISSAI facilitators revise PASAI training material with reference to ISSAIs by using the SAT approach
10.	GPG and Product Maintenance Programme		IDI Strategic Planning Handbook and CBNA Guidance	- Updated and merged guidance on needs assessment and strategic planning - Aligned to IDI's SAI Capacity Development Framework - Aligned to other guidance provide under the 3i Programme and SAI PMF
			MDP Handbook	- Publishing and printing
11.	Programme Monitoring	INTOSAI regions	All ongoing programmes	- Programme monitoring information for SP in CREFIAF obtained and analysed by March 2014 - Programme monitoring sheet developed - Programme monitoring survey conducted in October every year with the data feeding into report on IDI outcomes
12.	Programme Evaluation	INTOSAI regions	MDP Programme Evaluation	- Assessment of performance and lessons learned to improve future capacity development programmes
			SP Programme Evaluation CREFIAF	- Assessment of performance and lessons learned to improve future capacity development programmes
13	IDI Community Portal		IDI stakeholders	- Active use of IDI community portal for information and interaction
14	IDI E-Learning Capacity		INTOSAI regions, all SAIs and other stakeholders	- Wider outreach - Reduction in cost of professional capacity development - Pool of online mentors - Support to INTOSAI regions in developing e-learning platform - Increasing portfolio of e-courses.

Annex 2 Potential New Areas and their likely coverage of IDI outcomes

			Capacity Development (Professional Staff, Organisational and Institutional)	Global Public Goods	Stronger regions , networks and communities of practice	Scaled up support
1	Accreditation Programme for Public Sector Audit		————————————————————————			—
2.	Engaging with Civil Society Institutions		———————————————————			—
3.	SAI Leaders Programme		———————————————————			—
4.	Bilateral Support Programme for SAIs in Fragile States	IDI is in the process of exploring institutional support at bilateral level to SAIs in greatest need. Somalia, Iraq and Haiti are some of the projects under consideration. Such support is planned to be provided with full costs paid by donor organizations	———————————			
5.	SAIs fighting fraud and corruption		——————————————————			—
6.	IDI Programmes on Specialised Audits					
6.1	Audit of Extractive Industries	The areas listed here are the areas included in the IDI Global Survey 2014	—————————			
6.2	Audit of Disaster Related Aid		—————————			
6.3	Audit of Revenues		—————————			
6.4	Audit of Procurements		—————————			
6.5	Gender based Audits		—————————			
7	Programmes for Non DAC country SAIs					
7.1	Certification Programme for Training Specialists for SAIs in Gulf States	Request received from SAI of Saudi Arabia	———————			

Annex 3 IDI Prioritisation Process

This guidance sets out the process to be used by IDI to identify and rank possible future initiatives, and propose and consult on an overall portfolio of initiatives for an operational planning period.

Step 1: Identify Possible Initiatives

Possible future initiatives (external initiatives and internal programs) should be identified from wide and varied sources, including:

- IDI global survey
- Global call for proposals
- Needs assessments and strategic plans of SAIs, INTOSAI regions2, INTOSAI committees, INTOSAI
- Donor proposals and requests
- Consultations with relevant stakeholders
- An 'Ideas Bank' maintained by IDI, used to record ideas for possible initiatives by IDI staff and relevant stakeholders

A fully developed proposal is not needed at this stage, but the project purpose, target group, duration, indicative budget and likely earmarked funding should be identified through short documentation. The Global Call for Proposals - Concept Note provides one possible format for this documentation.

Step 2: Rank Possible Initiatives

At the beginning of each operational planning period (i.e. August staff meeting), all possible future initiatives should be scored and ranked using IDI's 'Program Prioritisation' and 'Internal Development Activities' templates. Any possible initiatives which do not meet the minimum criteria should be eliminated. The final rankings for (i) external and (ii) internal initiatives should be ordered according to the overall score and include the following headings3:

Possible Initiative	Purpose	Beneficiaries (SAIs, Regions, Language Groups, Internal)	Risk Rating 4	Overall Score	Total Budget 5	Core Funding Required (Yr 1)	Core Funding Required (Yr 2) Etc.	Proposed Director	Proposed Manager
External									
Internal									

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2 Here including AFROSAI-E and CREFIAF.

3 Note scores for external and internal programs are not comparable.

4 The overall risk rating should reflect the different elements of risk associated with the program, e.g. risk of not being able to secure sufficient staffing and resources, risk of not being able to deliver the expected intermediate outcomes (largely within IDI control), risk of not delivering sustainable high level outcomes and impact (outside IDI control).

5 Prepared on a full cost basis, i.e. including staff costs (for each staff: full cost recovery rate * number of staff days).

IDI Operational Plan 2014-2015

This should be done by a working group drawn from across IDI, and be subject to appropriate quality assurance from others in IDI.

Step 3: Propose Portfolio of Initiatives

Using the final rankings of possible initiatives, a portfolio of proposed initiatives should be drafted. The following steps could be applied:
1. List all current initiatives in the IDI portfolio, in the above format
2. Identify the core funding available for new projects
3. From the ranking of possible initiatives, taking each initiative in order of score, decide whether or not to add the initiative to the IDI portfolio. This decision should consider:
    a. Availability of core funding
    b. Appropriate balance of the portfolio between INTOSAI regions and language groups
    c. Appropriate risk balance in the portfolio
    d. The proposed spread of responsibilities across directors and managers (noting the possibility to reassign responsibilities across existing and new staff)
4. Repeat step 3 for each initiative in the final ranking, until it is not possible to include any further initiatives (i.e. no further initiatives can be added given the core funding remaining, or without overstretching directors and managers, or without distorting the regional, language and risk balance of the portfolio).

This should be done by a group including the IDI management, plus at least one representative from the group doing the initial review, and one representative from the group doing the quality assurance.

Step 4: Stakeholder Consultations

The proposed IDI portfolio for the next operational planning period should be subject to consultation with appropriate stakeholders, e.g. IDI Board, INTOSAI regional bodies, IDI advisory Committee, INTOSAI-Donor Steering Committee. The proposal should also include the initiatives that were not selected and the reasons why. Fora such as the IDI-INTOSAI regions-CBC meeting and the INTOSAI-Donor Steering Committee could be used for such consultations. Based on feedback, a revised proposal should be prepared by IDI management group and presented to the IDI Board for approval. The IDI operational plan should be developed based on the IDI portfolio approved by the Board.