INTOSAI IDI DEVELOPMENT INITIATIVE

OPERATIONAL PLAN 2016 - 2018

APPENDIX

NOVEMBER 2016

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ACRONYMS

AFROSAI-E	African Organization of English speaking Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
CAS	INTOSAI Compliance Audit Subcommittee
CBC	INTOSAI Capacity Building Committee
CREFIAF	African Organization of French speaking Supreme Audit Institutions
CoP	Community of Practice
DFID	Department for International Development UK
EEC	Enhancing eLearning Capacity
ESR	English-speaking regions
EUROSAI	European Organization of Supreme Audit Institutions
FAAS	INTOSAI Financial Audit and Accounting Subcommittee
GCP	Global Call for Proposals
GTANIA	Group for the application of International Audit Standards in the SAIs of OLACEFS
iCATS	ISSAI Compliance Assessment Tools
IDI	INTOSAI Development Initiative
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
ISSAI	INTOSAI Standards of Supreme Audit Institutions
INCOSAI	INTOSAI Congress
INTOSAI	International Organization of Supreme Audit Institutions
IO	IDI Outcome
KSC	Knowledge Sharing Committee
MCD	Manager Capacity Development
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
PAS	INTOSAI Performance Audit Subcommittee
PASAI	Pacific Association of Supreme Audit Institutions
PMF	Performance Measurement Framework
PAR	Performance & Accountability Report
PSC	INTOSAI Professional Standards Committee
SAI	Supreme Audit Institution
SAI CDF	SAI Capacity Development Fund
SAI PMF	SAI Performance Measurement Framework
SDG	Sustainable Development Goals
SFC	SAIs Fighting Corruption
SECO	State Secretariat for Economic Affairs
SIDA	Swedish International Development Cooperation
SO	SAI Outcome
SPMR	Strategy, Performance Measurement and Reporting
SYL	SAI Young Leaders
TGIAC	Task Group on INTOSAI Auditor Certification
UEOMA	West African Economic and Monetary Union
UNDP	United Nations Development Programme
USAID	US Agency for International Development
WGFACML	INTOSAI Working Group on the Fight Against Corruption and Money Laundering
WGPD	INTOSAI Working Group on Public Debt
WGVBS	INTOSAI Working Group on Value and Benefits of SAIs

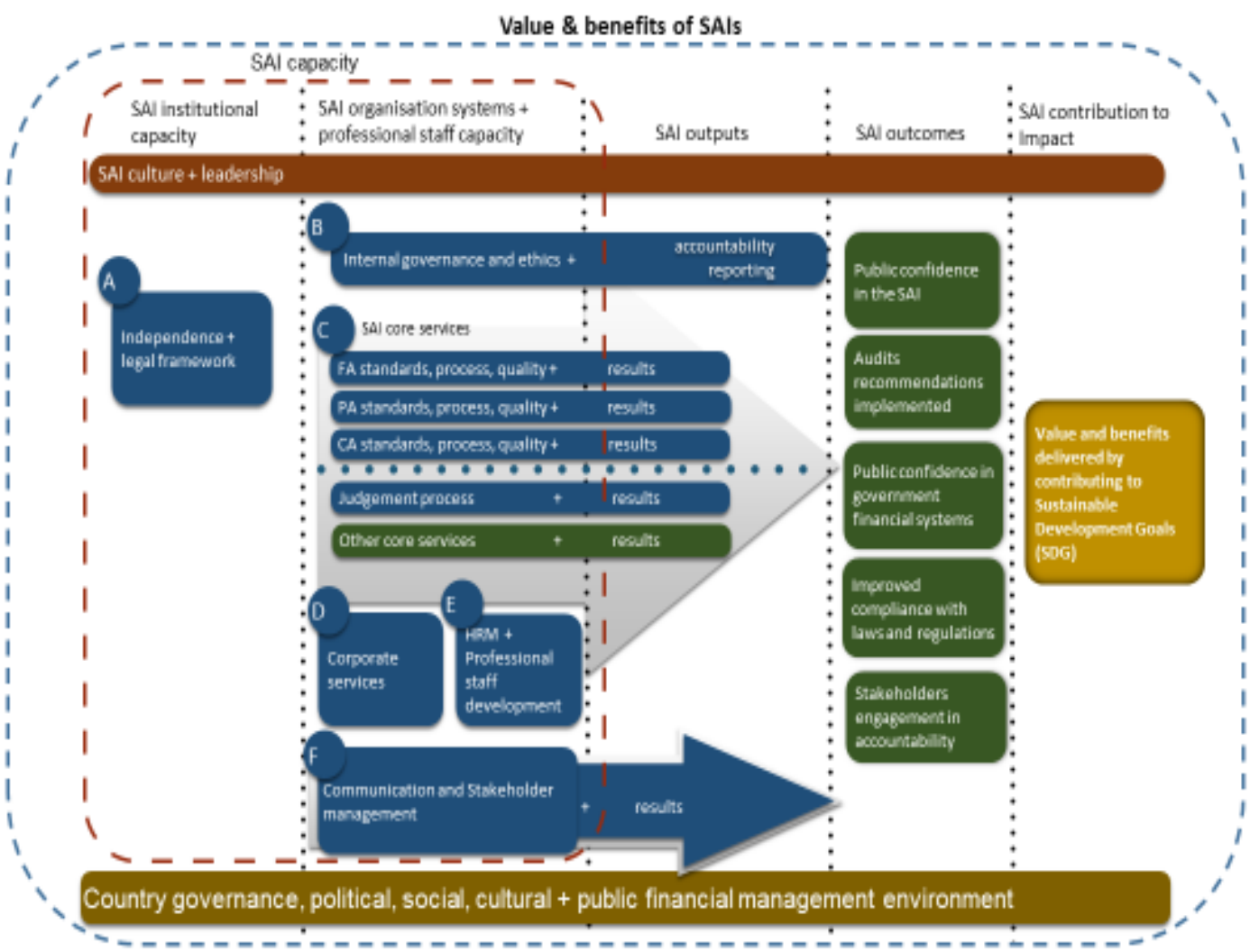
INTRODUCTION

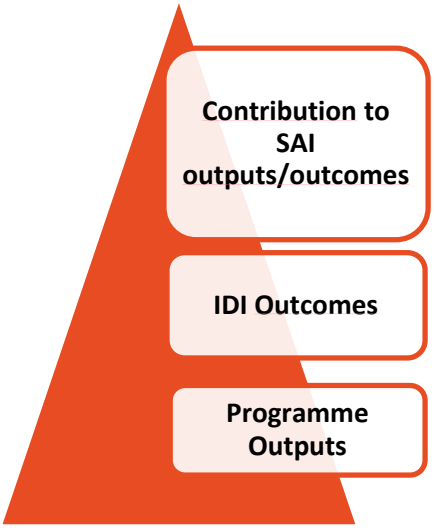
This appendix to the IDI operational plan 2016-2018 consists of detailed programme plans for each programme in the IDI portfolio. In the original plan the IDI had provided detailed plans for five new programmes and brief write ups on three programmes, whose details were yet to be finalised. As indicated in the last version, this version contains detailed programme plans for all eight programmes in the new portfolio as also the ongoing initiatives.

In case of ongoing programmes, the old format for some plans have been retained. This has been done mainly in cases where the logframe is agreed with the donor or where the design does not readily adapt to the new format and the programme was due to end in 2016. In case of 3i Programme Phase I, the new format has been used. Slightly different formats have been used for SAI PMF and INTOSAI-Donor Cooperation plans since these are approved in other fora.

One of the main aims of the new programme plan template was to present the logic and value chain of IDI programmes briefly and clearly. IDI's Capacity Development programmes aim to contribute to both SAI capacity and performance. As such each programme is linked to SAI Strategic Management Framework that describes the capacity and performance required by SAIs to deliver value and benefits in their national context.

SAI Strategic Management Framework





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

Based on lessons learned during implementation in 2016, the following principles have been applied in reviewing and developing programme designs from 2017 onwards.

1. **SAI Readiness –** Besides commitment the IDI will examine the aspect of SAI readiness to benefit from support being offered through the programme.
2. **Build synergies between programmes –** All programmes in the IDI portfolio fit into the SAI Strategic Management Framework. The IDI plans to systematically link the delivery of programmes to provide holistic support to participating SAIs, without duplicating efforts. For example, the 3i programme has a component on ISSAI based cooperative audits, this component will be linked to different programmes like Auditing SDGs and SAIs fighting corruption. Consequently the same IDI output is linked to different outcomes under different programmes. A reference is made to this link wherever applicable.
3. **Focus on gender and equity –** Diversity is a core value of the IDI. In 2017 the IDI plans to scale up its efforts towards contributing to gender balance and empowerment of women. e.g. the Audit Model in Auditing Preparedness for SDGs will include guidance on examining preparedness for implementation of Goal 5 gender balance. Equity considerations have been included in the IDI's ISSAI Implementation Handbook for Performance Audit. The 3i PAs in CREFIAF will be based on SDGs Goal 5: Gender Balance. SAI Young Leaders programme will also include a gender component. In 2017 the IDI will also work with gender experts to include gender indicators in its programme logframes. This will be as a follow up to the Institutional Gender Equality Assessment that has been carried out in the IDI during 2016.

1. **Alignment with INTOSAI Strategic Plan –** The programme portfolio and the topics selected are aligned to the areas highlighted in INTOSAI strategic plan 2017-2022.The programme portfolio is specifically aligned to four of the five strategic priorities in the new strategic plan

a) Crosscutting Priority 1- Advocating for and supporting the independence of SAIs
b) Crosscutting Priority 2- Contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and SAIs' individual mandates
c) Crosscutting Priority 3- Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAIs and improve their performance and effectiveness
d) Crosscutting Priority 5- Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI

4. **Keeping it manageable –** The IDI will look at the projects under each programme and rationalize these so that we are able to provide support within available resources. This has led to longer timeframes for some programmes, scaling down of some programme targets for 2017-2018 and introduction of more blended elements in the programmes.
5. **Focus on monitoring and follow up –** In 2017 the IDI will start with Programme 360 degrees, which will help us in focusing more on monitoring and follow up of outcomes.

SAI FIGHTING CORRUPTION

Background

Corruption is commonly defined as the misuse or the abuse of public office for private gain. It comes in various forms and a wide array of illicit behavior, such as bribery, extortion, fraud, nepotism, graft, speed money, pilferage, theft, and embezzlement, falsification of records, kickbacks, influence peddling, and campaign contributions. Corruption causes damage to public institutions ranging from financial loss, to loss of l performance, reputation and credibility. Corruption also results in hardship to citizens and compromises service delivered. SAIs can be key players in the fight against corruption. By virtue of their oversight function, they can help in creating an enabling environment for good governance. Audits, make risks visible, and build robust and effective internal controls that contribute to the prevention of corruption. By reporting their audit findings to Parliament and publicizing them, SAIs contribute to a climate of transparency that contribute to detecting and preventing corruption. SAIs have different mandates in fighting corruption. But many SAIs come across corruption in course of their audits and have a role in reporting and following up on such issues. As a public institution, it is also important that SAIs lead by example in the fight against corruption. ISSAI 30 requires SAIs to have and implement a code of ethics to ensure ethical behaviour.

The 2014 Global Survey indicates that many SAIs face considerable challenges in fulfilling their mandates of preventing, detecting and reporting on corruption. 98 SAIs and seven INTOSAI regions have prioritized this area for support. The IDI's prioritization matrix also indicates this programme as a high priority programme addressing the needs of SAIs in developing countries. The programme design has been developed and agreed with a wide variety of stakeholders at the planning meeting of stakeholders in 2015. In 2015 21 SAIs in CREFIAF signed statement of commitments covering all elements of the programme design. In the SAI management meetings conducted in ASOSAI, ARABOSAI, and PASAI, and based on the prioritization done by CAROSAI, 40 SAIs indicated this programme as one of the top three priorities.

2016 have seen three important developments that affect this programme – The IDI has a revised cooperative audit model that will look at not only SAI commitment but also SAI readiness to conduct the audit. Secondly, under the Auditing SDGs programme a decision has been taken to focus on Goal 16 (especially 16.5 related to fight against corruption) besides looking at the preparedness of overall government framework for implementation of SDGs. As such the audit component in this programme will be linked to the programme on 'Auditing SDGs'. To maintain the quality of support provided, the IDI has decided to limit the number of SAIs included in each round of cooperative audit and to keep this manageable in terms of the resources provided. Consequently some of the targets and the projects have been revised in this version of the programme plan.

Programme Profile

Full Name	***SAI fighting corruption***
Duration	*2015 to 2020*
Link to SAI & IDI Outcomes	*Linked to all strategic priorities of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, help SAIs in taking up audits on new topics and will ensure that SAIs lead by example as they implement ISSAI 30 and contribute to the fight against corruption, and implementation of SDGs by auditing robustness of institutional framework for fighting corruption.* *As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and support SAIs in establishing stronger networks with key actors in the fight against corruption, it also covers IDI outcomes 1, 2 and 3.*

Participating SAIs	*Programme is planned to be offered in all INTOSAI regions in a phased manner. As per current estimates of needs and available resources the following participation is planned*

ARABOSAI	*CREFIAF*	*English speaking regions*	*OLACEFS*	*Total*
13 SAIs	*12 SAIs*	*25 SAIs*	*8 SAIs*	*58 SAIs*

Other participating organizations	*During the country level delivery, stakeholders from other anti- corruption and other agencies in the country may also participate in programme activities.*
Participants	*Head of SAI, top management (for management meeting) , middle management (functional heads), audit teams , SAI staff (audit and non-audit), staff from agencies involved in anti-corruption*
Cooperation Partners	*UNDP Global Anti-Corruption Initiative(GAIN), INTOSAI Working Group on Fight Against Corruption and Money Laundering(WGFACML), INTOSAI Regions, EUROSAI Task Force on Audit and Ethics(TFA&E), INTOSAI Capacity Building Committee (CBC)*
Funding Sources & Budget	*Department of Foreign Affairs Trade and Development (DFATD) Canada, Ministry of Foreign Affairs (MFA) Hungary USAID, IDI basket fund(OAG Norway, SIDA Sweden and MFA Finland):* *NOK* **7 553 111** (2016-2018)

Programme Implementation Strategy

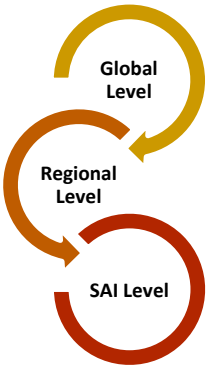
The main objective of the programme is greater effectiveness of SAIs in fighting corruption. The programme envisages achieving this objective by supporting participating SAIs in enhancing results in the following three areas:

1. SAI Leading by example in implementing ISSAI 30- Code of Ethics– Even as SAIs contribute to the fight against corruption, they need to ensure that their own ethical practices are robust. Under this component SAIs will be facilitated in gaining an understanding of the revised ISSAI 30 through an eLearning programme. They will be expected to deliver an action plan for implementation based on their current situation.

2. Audit of Institutional Frameworks for fighting corruption – SAIs will be supported in conducting ISSAI based performance audits of institutional frameworks for fighting corruption. Tools and guidance have been drafted in 2016 for providing such support. The guidance is based on assessment methodologies developed by UNDP's GAIN programme, ISSAIs 300, 3000 and 5700 and other resources. This audit focuses at two levels- i.e. the overall government level as well as at a specific sector that will be selected by the individual SAIs. The guidance has been elaborated and illustrated in the context of corruption in service delivery sectors, which are relevant from the point of view of auditing the preparedness of the SAIs in implementing the SDGs. There is a direct link to target 16.5 (under Goal 16) of SDGs. Interface between corruption and gender and stakeholder engagement have also been considered. Small SAIs in regions like PASAI may, in light of their resource limitation decide to directly look at SDGs preparedness at goal level (16.5).

3. SAI-Stakeholder Platform for fighting corruption – This component will be taken up after 2019 at the SAI level. Depending on the need and commitment of the SAIs, the IDI will support selected SAIs in setting up or enhancing SAI-stakeholder platform for fighting corruption. It will involve advocacy, dialogue with SAI's partners and bringing together of different stakeholders at the country level for the common cause of fighting corruption. This is expected to lead to enhanced coordination of the efforts of different agencies, including the SAIs. Based on the mandates of the different agencies involved this can also develop into partnerships between the SAIs and the other agencies.

This programme will be delivered at the – global, regional and SAI level. At the global level guidance on implementing ISSAI 30 and conducting ISSAI based performance audit of institutional frameworks for fighting corruption will be available on the IDI eLearning platform. The guidance was drafted in 2016 by a global team of resource persons from SAIs and other partners. In 2017 this guidance will be translated into Arabic, Spanish and French. At the regional level participating SAIs will be provided blended support to gain understanding of implementation of ISSAI 30. The IDI cooperative support model will be used for supporting participating SAIs in conducting ISSAI based performance audit of institutional framework for fighting corruption. This includes eLearning courses, audit planning meeting, online support during audit, audit review meeting and quality assurance reviews. The guidance and the audit will be based on UNDP's methodology, which emphasizes sectoral focus including focus on the role of women in countering corruption and be linked to SDG 16.5. As such these audits will also be linked to two other programme – 3i cooperative audits under 3i Programme Phase I &II and Audits for preparedness for implementation of SDGs under Auditing SDGS programme. Based on prioritisation and available resources IDI expects to support about 58 SAIs in all INTOSAI regions under this programme.



Programme Results Framework & Indicators

Objective: Greater effectiveness of SAIs in fighting corruption

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Research report on auditing of corruption by SAIs and different tools available to assess implementation of ISSAI 30	(2016)	% participating SAIs that submit action plans for implementation of ISSAI 30 based on IDI guidance	0 (2015)	50% (2018)	% participating SAIs issue[1] reports on audit of institutional framework for fighting corruption within the established legal time frame	0 (2015)	40% (2019)
Source : IDI project reports		*Source: IDI Programme Monitoring System*			*Source : IDI Programme Monitoring System*		
Guidance on implementing ISSAI 30 and auditing institutional frameworks for fighting corruption available in English, French, Spanish and Arabic	(2016) English (2017) Arabic (2018) Spanish French	% participating SAIs conduct Audit of Institutional Frameworks for fighting corruption	0 (2015)	80% (2018)	% pilot audits which meet applicable performance audit ISSAI requirements	0 (2015)	40% (2020)
Source : IDI community portal		*Source: IDI Programme Monitoring System*			*Source : Quality assurance review reports*		
Blended learning courseware developed as per IDI methodology (English, Arabic, French & Spanish)	2016) English (2017) Arabic 2018 Spanish French	% trained SAI teams that engaged in implementation of ISSAI 30 and audit of institutional framework for fighting corruption	0 (2015)	60% (2018 English) 60% (2019 Other Regions)	% participating SAIs which report implementation of ISSAI 30 action plan.	0 (2015)	30% (2020)
Source : IDI project report and eLearning platform		*Source : IDI Programme Monitoring System*			*Source : Programme 360 degrees - Post programme assessments*		

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

No. SAI staff trained • Implementation of ISSAI 30 • Audit *Source : IDI project reports*	114 (2017) 60 (2018) 104 (2017) 60 (2018)	% SAIs (supported at local level) which establish SAI-Stakeholder Platform with other anti-corruption agencies *Source : IDI Project reports and Programme Monitoring System*	0 (2015)	35% (2021)	% participating SAIs that include audit of institutional frameworks for fighting corruption in their audit plans *Source: IDI Programme monitoring system*	0 (2015)	25% (2021)
No. of SAIs provided support for auditing institutional frameworks *Source : IDI project reports*	25 SAI English 12 SAIs CREFIAF 13 SAIs ARABOSAI 8 SAIs in OLACEFS (2017-2019)				% participating SAIs that report enhanced interaction with stakeholders for fighting corruption *Source : Programme 360 degrees - Post programme assessments*	0 (2015)	25% (2022)
No. of SAIs provided SAI level support for SAI-Stakeholder platform *Source : IDI project reports*	30 SAIs (2019)						
% of issued audits quality assured through a QA mechanism *Source : IDI project reports and QA reports*	80% (2020)						
Lessons Learned from all regions documented *Source: IDI reports*	(2020)						

Assumptions SAIs

- SAIs want to enhance performance in fighting corruption
- SAIs and SAI leadership are willing to change systems and behaviour
- Participating SAIs have readiness to conduct ISSAI based audits of institutional framework for fighting corruption
- SAIs keep commitments

Assumptions IDI

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

Assumptions other stakeholders

- Partners provide required inputs and in-kind contributions
- Anti-corruption agencies at country level are interested in enhanced relations with SAIs for fighting corruption

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region / Language
		2016			
	1	Guidance and eLearning course Development Meeting (already conducted)	265 571	2 weeks	English Speaking Regions(ESR)/ English
	2	Guidance and eLearning course Development Meeting (in November'16)	296 010	2 weeks	ESR/ English
		TOTAL 2016	**561 581**		
		2017			
Product Development	3	SFC Translation of guidance and courseware into Arabic, French and Spanish	348 840		Arabic, French and Spanish
	4	SFC Product Adaptation meeting ARABOSAI	169 769	1 week	ARABOSAI/Arabic
	5	SFC Product Adaptation Meeting CREFIAF	169 769	1 week	CREFIAF/French
	6	SFC Product Adaptation Meeting OLACEFS	119 575	1 week	OLACEFS/Spanish
SAI Leading by example	7	SFC eLearning Course on Implementation of ISSAI 30	11 628	2 weeks	ESR/ English
	8	SFC Development of Action Plan for Implementation of ISSAI 30	0	2months	
	9	SFC eLearning Course on Implementation of ISSAI 30 - ARABOSAI	11 628	2 weeks	ARABOSAI/Arabic
	10	SFC Development of Action Plan for Implementation of ISSAI 30 ARABOSAI	0	2 months	ARABOSAI/Arabic
Audit of Institutional Frameworks for fighting corruption	11	SFC eLearning Course on Audit of Institutional Framework for Fighting corruption	11 628	8 weeks	ESR/English
	12	SFC Online audit support	0	Throughout audit	ESR/English
	13	SFC Audit Planning Meeting 1	810 704	1 week	ESR/English
	14	SFC Audit Planning Meeting 2	861 402	1 week	ESR/English

Programme Component	No.	Project	Budget in NOK	Duration	Region / Language
	15	SFC ARABOSAI eLearning Course on Audit of Institutional Framework for Fighting corruption	11 628	8 weeks	ARABOSAI/Arabic
	16	SFC ARABOSAI Online audit support	0	Throughout audit	ARABOSAI/Arabic
		TOTAL 2017	**2 526 571**		
		TOTAL 2018	**4 464 959**		
		TOTAL PROGRAMME	**7 553 111**		

Exit Strategy

Activity/Measure	*Description*
1. Cooperation Meeting with SAI top Management	*SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes after the completion of the programme. SAIs will be asked for commitment to include such audits in their annual audit plans.*
2. Use of SAI resources	*Professional capacity of SAI staff developed by using some as resource persons and training SAI team. ISSAI 30 implementation and pilot audits will be conducted by SAI teams. As such SAI will have own capacity to implement ISSAI 30 and conduct audits. Moreover, instead of training individuals, SAI teams are trained.*
3. Lessons Learned & Exit Meetings	*IDI will organise lessons learned and exit meetings with SAI teams and SAI management.*
4. Role of SAI middle level management	*SAI middle level management supervising audits and other work done by SAI teams will be included and involved in the pilots.*
5. SAI strategic & operational planning	*SAIs will be encouraged to include initiatives on fighting corruption in their strategic and operational plans.*

Risk Management

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

									identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Based on SAI needs, involvement of SAIs in programme planning, SAI commitment, exit meeting. SAI readiness ascertained before inviting the SAI to join.	MCD Global	Risk that some SAIs may show commitment and readiness and subsequently be unable to meet them.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies.	MCD Global		
4.	Availability of resource persons	3	2	6	0,6	3,6	Database of resource persons, use of resource persons from other regions and organisations.	MCD Global & Regional	Resource persons from the SAI community may be limited in this area.	
5.	SAI willingness to share sensitive information regarding ethical practices	3	2	6	0,6	3,6	Signing of statements of commitments, confidentiality of shared information.	MCD Global & Regional		

ENHANCING ELEARNING CAPACITY

Background

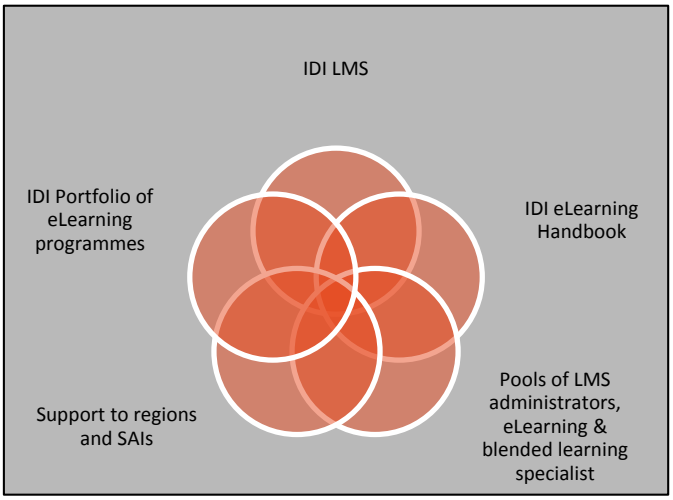
The IDI has been experimenting with eLearning solutions since 2005. eLearning solutions have the definite benefit of reaching a large audience at substantially low expenditure. The participants are also not required to leave their regular places of work to attend these course. Over the years, the IDI has tried web-based training, computer based training, using authoring tools to create eLearning packages, self-running e-Learning courses, mentor led eLearning courses and blended programmes. Based on this, the IDI found blended solutions with mentor led eLearning and field audit components to be the best fit for facilitating SAI level outcomes. In 2015 the IDI launched its eLearning Programme: *Enhancing eLearning Capacity Programme*, to enhance IDI's own capacity in this area and also to support SAIs and regions with blended learning solutions. Lessons learned in 2016 show that this approach is new for most SAIs and regions. There may also in some cases be insufficient resources and readiness at SAI and regional level to adopt such an approach. IDI has received favourable response to its blended learning programmes and there is substantial need in the SAI community. Within the IDI there is an appetite for such engagement and regions have also expressed a need to cooperate on the IDI platform. As such from 2017 IDI plans to shift focus to strengthen it's capacity to support blended learning solutions and focus on those regions and SAIs that display readiness and demand for implementing blended solutions. This programme focuses on developing IDI's in house capacity for eLearning, facilitating the development of regional and SAI capacity, creating pools of Learning Management System Administrators, eLearning specialists, blended learning specialists, documenting eLearning methodology in an eLearning handbook, supporting SAIs and Regions in eLearning development and delivery and creation of an eclectic eLearning portfolio for the IDI over a period of time. The resource pools created will be engaged in design and delivery of all other programmes in the IDI, besides being used by the regions and SAIS. Such blended solutions will include support for ISSAI Implementation, especially a pilot certification programme on INTOSAI Auditor Certification when it is launched.

Programme Profile

Full Name	***Enhancing eLearning capacity***
Duration	*2014 to 2019*
Link to SAI & IDI Outcomes	*Linked to all IDI outcomes, will increase the outreach and cost effectiveness of IDI programmes through blended solutions and will contribute to SAIs and regions enhancing cost effectiveness and outreach through blended solutions. The eLearning handbook will be a global public good and the programme will create pools of LMS administrators, eLearning specialists and blended learning specialists for the benefit of all regions and SAIs.* *This programme focuses mainly on enhancing capacity at the SAI, regional and IDI level and through such enhancement will contribute to strategic priorities in the IDI strategic plan.*
Participating SAIs	*Programme to be offered to SAIs in all INTOSAI regions. In 2017 the IDI will start with a pilot in ASOSAI. Besides SAIs, INTOSAI regions will also benefit. In 2017 ASOSAI has sought support from the IDI. The number of SAIs and regions supported will depend on requests received and capacity available.*
Other participating organizations	*INTOSAI regions*
Participants	*SAI middle managers and staff*
Cooperation Partners	*INTOSAI regions, SAIs, professional partners from eLearning community*
Funding Sources & Budget	*IDI basket funds(OAG Norway, SIDA Sweden and MFA Finland):* NOK 3 736 890 (2016-2018)

Programme Implementation Strategy

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



1.IDI Learning Management System (LMS) – In 2015 IDI launched its own eLearning portal and learning management system for development and delivery of eLearning courses, communities of practice and other services like online tests, surveys polls, meetings etc.

2. IDI eLearning Handbook - The IDI's eLearning handbook will be published in English on the IDI platform in 2017. It has been developed by a global team from IDI and different regions. The handbook documents IDI's approach to eLearning in terms of managing eLearning, eLearning methodology and technology. The handbook will also be translated to Arabic, Spanish and French in 2017.

3. Creation of pools of LMS administrators, IDI certified eLearning specialists and blended learning Specialists – the IDI, regions and SAIs will require resource persons to manage the learning management system and to design, develop and deliver blended learning solutions as per IDI approach. For this purpose the IDI in cooperation with the regions will create pools of LMS Administrators, eLearning specialists and blended learning specialists. The programme for eLearning and blended learning specialists is a competency based certification programme involving all elements of certification i.e. competency framework, syllabus, design, development and delivery, evaluation of competencies and continuous professional education requirements. This programme is planned for delivery in ASOSAI in 2017. It will also be offered in OLACEFS starting in 2017, and in other regions from 2018 onwards. The blended learning component of the programme will be offered on cost recovery basis.

4. Support to regions and SAIs – Under this component IDI had originally planned to create resource pools at both SAI and regional level and help SAIs and regions in setting up their own LMS. Based on lessons learned in 2016 and given the need to keep IDI support manageable in terms of available resources, IDI has decided to focus on resources pools at the regional level, based on regional demand. Resource pools at SAI level can be created by facilitating the use of regional resource persons. SAIs and regions will be supported in developing their own LMS depending on readiness and commitment. In 2016 ASOSAI has been supported in setting up an LMS on the IDI platform.

5. Portfolio of eLearning Programmes – As almost all IDI programmes move towards a blended solution, the IDI will build a portfolio of eLearning programmes and support solutions in all four languages. Such solutions are planned for all eight programmes in the IDI portfolio.

Programme Results Framework & Indicators

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
IDI e-Learning platform available in all four languages	2015 (English) 2016 (Spanish, Arabic and French)	% supported SAIs & INTOSAI regions that use IDI eLearning handbook	0 (2015)	50% (2022)	% SAIs, supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
Source: IDI e-Learning platform & project report		*Source: IDI Programme Monitoring System*			*Source: IDI global survey and IDI Programme Monitoring System*		
eLearning Handbook available English Arabic, French, Spanish version	2016 (English) 2017 (Spanish) 2018 (French and Arabic)	No. of IDI certified eLearning specialists	0(2016)	2017 40 (ASOSAI) 40 (Spanish) 2018 40 (other ESR) 30 (French) 30 (Arabic)	% INTOSAI regions , supported to set up eLearning, regularly use eLearning or blended learning solutions following IDI approach	0 (2015)	50% (2022)
Source : IDI community portal		*Source: IDI Programme Monitoring System*			*Source: IDI global survey and IDI Programme Monitoring System*		
eLearning certification Programme available English, Spanish, French and Arabic	English and Spanish 2017, French and Arabic 2018	% certified specialists used in SAI, regional and international programmes	0 (2015)	50% (2022)			
Source : IDI project report and eLearning platform		*Source: IDI Programme Monitoring System*					
% regional requests for certified blended learning specialists pools met	75%	% IDI programmes using blended learning approach	(2015)	90% (2022)			

Source : *IDI project reports and regional communication*		*Source : IDI Programme Monitoring system*					
Trained pool of Learning Management System (LMS) Administrators	2016 40 English 2017 25 English 25 Spanish 2018 15 Arabic 15 French						
Source : IDI project report and eLearning platform							
% requests for support met from INTOSAI regions	75%						
Source : IDI project report							
% requests for support met from eligible SAIs	90%						
Source : IDI project report							

Assumptions SAIs and regions

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

Assumptions IDI

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

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
		2016			
Product Development	1	EEC Global Product Development Meeting: eLearning Handbook and eLearning Certification Programme	475 585		Global
	2	EEC LMS Administrators eLearning course (ASOSAI)	190 995		ASOSAI/English

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
	3	EEC Maintenance of LMS and portal (incl. Blackboard)	104 652		Global
	4	EEC Support to regions & SAIs (ASOSAI, two SAIs)	228 683		ASOSAI/English
	5	EEC Set up eLearning CoP (English)	23 256		Global
		TOTAL 2016	**1 023 171**		
		2017			
IDI LMS	6	EEC Maintenance of LMS and portal	106 605	Throughout	
eLearning Handbook	7	eLearning Handbook Publication and Translation	116 280		Global/All languages
Regional Resource pools	8	EEC IDI-ASOSAI eLearning Specialist Certification Programme	11 628	10 weeks	ASOSAI/English
	9	EEC IDI-ASOSAI Design Meeting for Blended Learning Specialist Programme	204 653	2 weeks	ASOSAI/English
	10	EEC IDI-ASOSAI Blended Learning Specialist Certification Programme	1 313 770	3 weeks	ASOSAI/English
	11	EEC IDI-OLACEFS Design Meeting	232 095	1 week	OLACEFS/Spanish
	12	EEC IDI- OLACEFS eLearning Course for LMS Administrators	11 628	10 weeks	OLACEFS / Spanish
	13	EEC IDI- OLACEFS eLearning Specialist Certification Programme	11 628	10 weeks	OLACEFS / Spanish
Support to SAIs & Regions	14	Support to regions and SAIs	0	On demand	EUROSAI /ASOSAI
		TOTAL 2017	**2 008 287**		
		TOTAL 2018	**705 432**		
		TOTAL PROGRAMME	**3 736 890**		

Exit Strategy

Activity/Measure	*Description*
1. Cooperation Meeting with SAI and Regional top Management	*SAI top management and Regions are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.*
2. Use of SAI resources	*Professional capacity of SAI staff developed by using some as resource persons and training of SAI teams. The development of the eLearning Handbook, LMS Administrators programme, eLearning and Blended Learning Certification Programmes require the participation of resource people from SAIs.*
3. Lessons Learned	*IDI will have a lessons learned dialogue with key stakeholders, this will feed into the design of future eLearning at the IDI.*
4. eLearning Platform updated	*Content and software of eLearning Portal and Learning Management System are updated. Platform available continuously.*
5. Updated global public goods	*eLearning Handbook is included in IDI's maintenance programme for its global public goods.*

6. Certified pools of eLearning and blended learning specialists	*LMS administrator pools and certified pools of eLearning and blended learning specialists can support their SAIs, regions and the IDI in the design, development and delivery of eLearning and blended learning solutions.*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, based on SAI needs.	eLearning team	Programme design meets criteria of IDI service delivery model, only SAIs that sign statement of commitment invited, prioritised by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	SAI commitment, follow up from the IDI, pool of certified specialists	eLearning team	Monitor certified people. Monitoring system will track SAI outcomes for 3 years after the closing of the programme.	
3.	Quality of deliverables	3	2	6	0,6	3,6	Greater involvement of IDI managers. Link to IDI's tried and tested systematic approach to training. Team consisting of both methodology and technology specialists.	MCD	IDI is trying a new approach in terms of methodology. Adequate number of resource persons that understand both methodology and technology not yet available.	
4.	Availability of resource persons	3	2	6	0,6	3,6	Request resource person with enough time, widen the pool of resource person, short training of resource person if required.	MCD		
5.	eLearning Platform goes offline and fails to run courses	3	1	3	0,2	0,6	Maintenance contract, support for eLearning Portal and Learning Management System. Updated software. Backup support.	MCD		
6.	Access to Internet in some INTOSAI Regions	3	1	3	0,2	0,6	Development of alternative delivery distance learning methods. E.g. use of CDs. Inventory of internet access.	MCD		

AUDITING SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Background

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

SAIs can, through their audits and consistent with their mandates and priorities, make valuable contributions to national efforts to track progress, monitor implementation and identify improvement opportunities across the full set of the SDGs.

INTOSAI has decided to include SDGs centrally in its strategic plan 2017-2022 as a cross cutting theme INTOSAI has also identified four approaches through which INTOSAI and SAIs can contribute to the implementation of SDGs.

As a contribution to the INTOSAI and SAI efforts in supporting implementation of SDGs, the IDI, in cooperation with INTOSAI Knowledge Sharing Committee (KSC), launched a capacity development programme on 'Auditing Sustainable Development Goals'. Following discussions with stakeholders during 2016, the IDI sees SDGs as a possible 'contents' umbrella for audit work done by the SAIs. Consequently, this programme is also linked to other IDI programmes e.g. 3i Programme, SAI fighting corruption programme and the IDI's value of gender balance.

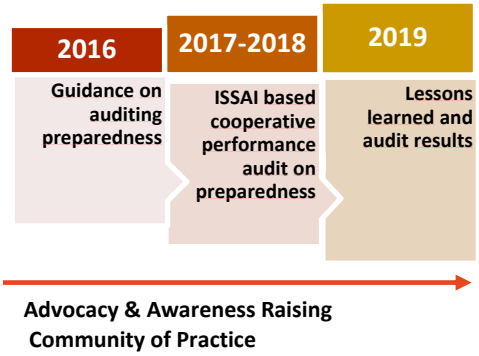
Programme Profile

Full Name	*Auditing Sustainable Development Goals (SDGs)*
Duration	*2016 to 2019*
Link to SAI & IDI Outcomes	*Linked to strategic priorities 1 and 2 of the IDI. It will facilitate SAIs in enhancing their contribution to accountability and transparency, help SAIs in taking up audits on important topics, and will contribute to SAIs demonstrating relevance to citizens.* *As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and provide a community of practice for auditing SDGs, it also covers IDI outcomes 1, 2 and 3.*
Participating SAIs	*40 SAIs in the INTOSAI community will be supported through. This will include about 8 SAIs in CREFIAF supported in conducting audit of preparedness for Goal 5 and 8 SAIs in PASAI that will be supported in conducting cooperative performance audit of institutional frameworks for fighting corruption (target 5, goal 16).*
Participants	*Head of SAI, top management (for management meeting), middle management (functional heads), audit teams, SAI staff (audit and non-audit).*
Cooperation Partners	*INTOSAI Knowledge Sharing Committee, UNDESA, UN Women, INTOSAI Regions, INTOSAI General Secretariat*
Funding Sources & Budget	*IDI Basket funds(OAG Norway, SIAD Sweden, MFA Finland):* NOK 5 032 630 (2016-2018)

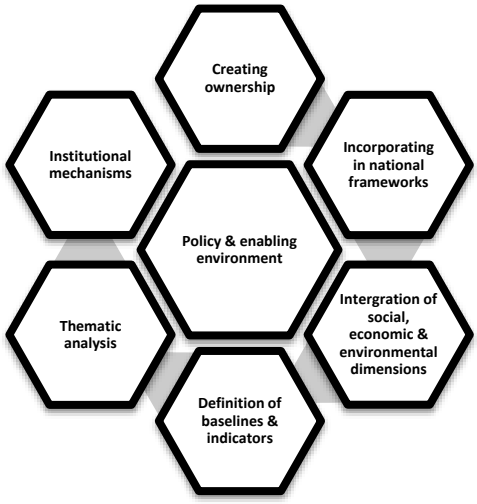
Programme Implementation Strategy

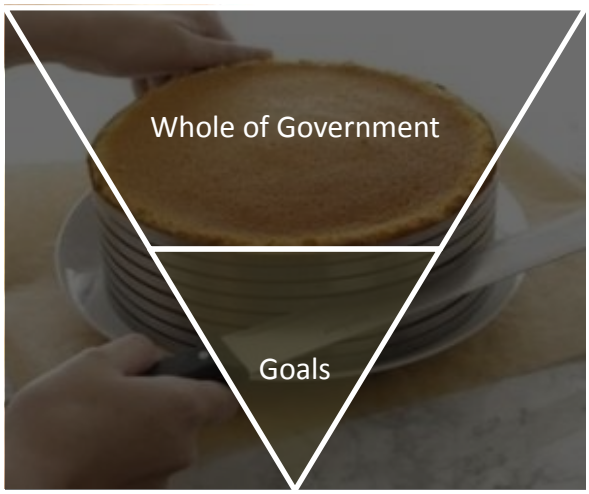
The main objective of the programme is **high quality audits of sustainable development goals by SAIs.** The programme envisages achieving this objective by implementing the following results framework.

1. **Advocacy and Awareness Raising –** The IDI will engage in advocacy and awareness raising initiatives both within INTOSAI and with other stakeholders. As a part of advocacy within the SAI community the IDI has discussed auditing SDGs at its workshops with SAI management and key stakeholders. This initiative has also been discussed with different UN bodies, CCAF and World Bank. While engaging with other partners the IDI highlights the crucial role that SAIs can play in exercising oversight on the implementation of SDGs. The IDI participated in INTOSAI side event at UN HLPF 2016. Focus on SDGs has been suitably included in the SAI Strategic Management Framework and the support for strategic management that the IDI provides to SAIs. The IDI also plans to conduct a SAI Leadership symposium on Auditing SDGs in 2017.



2. **Guidance on Auditing of Preparedness for Implementation of SDGs –** The guidance will support SAIs which plan to conduct an ISSAI based performance audit of preparedness for implementation of SDGs. To this end the guidance provides information about the SDGs, and suggests an audit model for auditing preparedness. The model works at two levels – whole of government and goal level. At each level the model suggests examination of systemic preparedness in terms of policy framework, institutional mechanisms, follow-up and reporting systems and capacity. The guidance further takes the reader through each stage of the performance audit process and provides detailed 'how to' guidance for conducting the audit. One of the key characteristics of the goals is that they are inclusive and in their implementation governments are required to ensure that no one is left behind. After discussions it was therefore agreed that at the goal level the guidance would look at SDG 5 (Achieve gender equality and empower all women and girls) and SDG 16 (Promote just, peaceful and inclusive societies) and provide detailed 'how to' guidance on auditing preparedness for implementation of SDG 5 and SDG 16.5 (substantially reducing corruption and bribery). These two areas have been selected owing to their pivotal importance in achievement of the SDGs. Leakages owing to corruption have been a major hindrance in achieving the Millennium Development Goals and the same is applicable to the efforts at achieving the SDGs. It is also extremely important for women not to be left behind in the quest to achieve these goals.

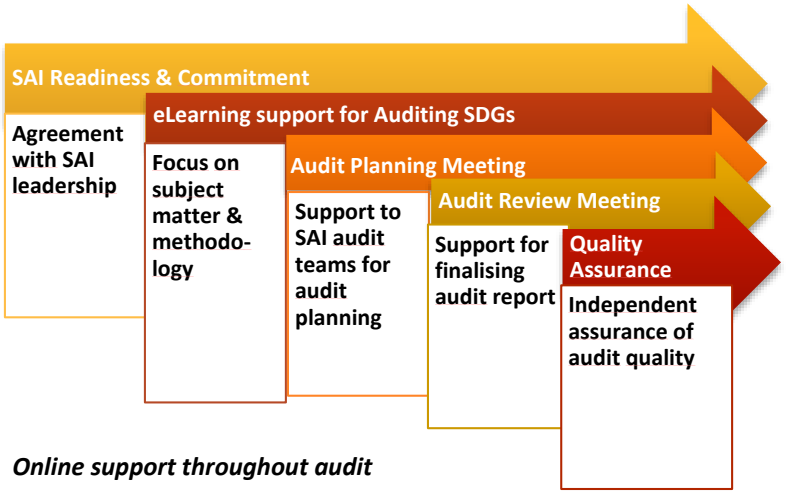




A global team of resource persons from SAIs, INTOSAI bodies, IDI, UN and INTOSAI regions are developing the guidance. It will be reviewed by a reference team before submission and discussion at INCOSAI in December 2016. The guidance is being developed in English and will be translated into Arabic, French and Spanish. It will be available on the KSC-IDI community portal.

3. **ISSAI Based Cooperative Performance Audit of Preparedness of Implementation of SDGs** – 40 SAIs that have prioritized this audit will be provided support by the IDI in accordance with IDI's cooperative audit support model. SAIs of 21 countries undergoing the HPLF reviews will be invited to participate. Besides these, other SAIs will be invited based on the following criteria – SAI commitment, readiness at SAI and country level, ability to influence others and create impact in their environments. The audits will be carried during 2017 and 2018.

In 2017, the IDI plans to conduct a SAI leadership symposium on auditing SDGs primarily targeting the heads of 40 SAIs participating in the cooperative audit. Other key stakeholders will also be invited. The cooperative audit support model provides for holistic support to SAI teams conducting the audit. It also provides for participation of SAI middle level management to supervise the audit at the SAI level. While the eLearning Course, audit planning and audit review meetings provide expert and peer support for the audit, the QA element provides independent assurance to the SAI and its key stakeholders that the audit is high quality.



Online support throughout audit

This cooperative audit component of the programme is also linked with IDI's 3i programme and the Audit of Institutional Frameworks for Fighting Corruption under the SAI Fighting Corruption programme. As such about 26 SAIs will be targeted globally, about 8 SAIs from PASAI will audit preparedness at goal level – 16.5 and about 8 SAIs from CREFIAF are expected to audit preparedness at goal level – SDG 5. While the IDI can support 40 SAIs within this programme, the IDI will encourage other interested SAIs to take up such audits on their own, based on the detailed guidance available. The model and the blended learning material will also be available to all INTOSAI regions who wish to facilitate such cooperative audits.

4. Community of Practice on Auditing Sustainable Development Goals –To provide a platform for knowledge sharing, interaction and capacity development support, the IDI and INTOSAI KSC have set up a web based community of practice (CoP) on auditing SDGs. This community is available on KSC-IDI's INTOSAI Community Portal.

5. Lessons Learned and Compendium of Audit findings – The IDI and KSC will facilitate a process to document lessons learned from the cooperative audits. These will include lessons from the implementation of the audit model as well as from the IDI cooperative audit model. The lessons learned document will be globally available in 2019.

Programme Results Framework & Indicators

Objective: High quality audits of sustainable development goals by SAIs

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Guidance on auditing preparedness for implementation of SDGs available	2016 English 2017 Arabic, French, Spanish	% participating SAIs that conduct audit of preparedness as per IDI guidance	0 (2016)	70% (2018)	% participating SAIs that issue audit reports on audit of preparedness for implementation of SDGs within the established legal timeframe	0 (2016)	60 % (2019)
Source : IDI Programme Monitoring System		*Source : IDI Programme Monitoring System*			*Source : IDI Programme Monitoring System*		
Blended learning courseware developed as per IDI methodology (English, French)	2017 English & French	% trained SAI staff used in auditing SDGs or conducting ISSAI based PAs	0 (2016)	60 % (2019)	% audits subjected to QA that largely follow applicable ISSAI requirements	0 (2016)	60% (2019)
Source : IDI project report and eLearning platform		*Source : Programme 360 degrees*			*Source : Quality assurance review reports*		
No of SAI teams trained in auditing preparedness for implementation of SDGs	40 SAI teams (2017)	No. of SAIs that report use of IDI Guidance on auditing preparedness	0 (2016)	70 SAIs (2019)	% participating SAIs reporting conducting audits of SDGs on a regular basis	0 (2016)	60% (2021)
Source : IDI Programme Monitoring System		*Source : Programme 360 degrees*			*Source : Programme 360 degrees*		
No. of SAIs provided support for auditing preparedness	40 SAI teams (2017-2018)						
Source : IDI Programme Monitoring System							
% issues audits quality assured through a QA mechanism	70% (2019)						
Source : IDI Programme Monitoring System							

Assumptions SAIs

- Adequate number of SAIs are interested in participating in the programmes and meet all programme requirements.
- SAIs keep programme commitments

Assumptions IDI

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

Assumptions other stakeholders

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

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
		2016			
	1	SDGs Cooperation meeting with Key stakeholders	46 567		ESR/English
	2	SDGs Product Development meeting I	24 667		ESR/English
	3	SDGs Product Development meeting II	443 414		ESR/English
		TOTAL 2016	**514 648**		
SDG Products	1	Translation of guidance in Spanish, French and Arabic	387 600		
Advocacy & Awareness	2	SDG SAI Leadership Symposium	378 414	3 days	Global/English
Cooperative Audit of Preparedness[2]	3	SDG Product development meeting – eLearning courseware	412 406	2 weeks	ESR/English CREFIAF /French
	4	SDG eLearning Course on Auditing Preparedness	11 628	8 weeks	ESR/English CREFIAF/ French
	5	SDG Audit Planning Meeting I	855 007	1 week	ESR/English
	6	SDG Audit Planning Meeting II	819 425	1 week	ESR/English
		TOTAL 2017	**2 864 480**		
		TOTAL 2018	**1 653 502**		
		TOTAL PROGRAMME	**5 032 630**		

[2] The projects for Cooperative Audit of Preparedness for Goal 5 in CREFIAF will be conducted under 3i CREFIAF programme.

Exit Strategy

Activity/Measure	*Description*
1. Role of SAI top management and middle level management	*The signed statement of commitments from the Head of SAIs will enforce commitment from the top management. Including middle management as part of the programmes will ensure not only the middle management acquire the skills, but also that commitment and monitoring of audits become part of their daily routines in regular audit work.*
2. Use of SAI resources	*Professional capacity of SAI staff developed by using some as resource persons and training SAI team. The pilot will be conducted by SAI teams. As such SAI will have own capacity to conduct the audits based on ISSAIs. Moreover, instead of training individuals, teams are trained.* *Implementation strategies developed by the SAI staff and approved by the head of SAIs as part of annual operational plan to ensure that the implementation strategies become part of the process.*
3. Lessons Learned & Exit Meetings	*IDI will organise lessons learned and exit meetings with SAI teams and SAI management. Lessons learned will be published and used for future support.*
4. SAI strategic & operational planning	*SDGs has been included in the SAI strategic management framework of the IDI. SAIs will be encouraged to focus on SDG related areas in their strategic, operational and annual audit plans. Audit Planning level is important for ensuring suitable allocation of resources.*
6. Partnership with other INTOSAI bodies	*The IDI partners with other INTOSAI bodies e.g. KSC to provide continuous support through the CoP mechanism. The involvement of INTOSAI regions could lead to a multiplier effect in terms of using the auditing SDG model.*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	**Risk**	**Impact**	**Probability**	**Risk rating**	**Control rating**	**Residual risk**	**Control measures**	**Control Owner**	**Notes**	**Alert Code**
				(CxD)		(ExF)				
1.	Added value	3	1	3	0,6	1,8	SAI commitment, programme based on SAI needs, IDI service delivery model followed.	MCD	Only SAIs that meet programme criteria and sign statement of commitment will. The programme is considered relevant by SAIs and regions. The programme design meets criteria of IDI service delivery model.	
2.	Sustainability	3	2	6	0,6	3,6	SAI commitment, broad partnerships, overarching nature of SDGs, involvement of all levels of staff in the SAIs.	MCD	SAIs may not be able to meet all commitments. Ability to audit performance indicators may be a challenge. There may be countries where steps for preparing performance indicators may not have been initiated.	

3.	Quality of deliverables	3	2	6	0,6	3,6	Broad partnerships and mix of resource persons, review process.	MCD	Availability of appropriate resource persons for the duration of the programme. Many resource persons will be trying out the blended learning methodology for the first time.	
5.	Availability of appropriate resource persons	3	2	6	0,6	3,6	Wide partnerships, involvement of resource persons from other key stakeholders.	MCD	Difficult to find a blend of subject matter knowledge and blended learning methodology.	
6.	Participation in community of practice	1	3	3	0,6	1,8	CoP manager will be agreed on, marketing of the CoP, schedule of activities for the CoP..	MCD	Cooperation with KSC Chair to develop a framework for fostering vibrant communities of practice.	

AUDIT OF EXTERNALLY FUNDED PROJECTS IN AGRICULTURE AND FOOD SECURITY SECTOR

Background

Countries in the southern region of Africa are among the largest recipients of development aid for poverty reduction. Aid for agricultural development and strengthening food security is a key components of development aid. Enhancing aid effectiveness is high on the agenda of development partners, and one of the means to achieve this is the audit of support received as aid for development projects. SAIs can play an important role in assessing the aid effectiveness through financial and performance audits.

The IDI was approached by the International Fund for Agricultural Development (IFAD) to support selected SAIs in West Africa in auditing IFAD funded projects in their countries. The IDI saw value in offering the programme to other SAIs in the region as well. After consultations with both SAIs in the region and IFAD, seven SAIs were invited to participate. With the Ebola outbreak in 2014 the programme was put on hold. The cooperation meeting of stakeholders was finally conducted in August 2015, where all stakeholders signed statement of commitments. In December 2015, the IDI developed blended learning courseware for use in the training of SAI teams in compliance and financial audits. In February 2016, SAI teams from all the participating countries were trained in conducting ISSAI based compliance and financial audits of projects. After the training and planning workshop, each SAI undertook to conduct pilot audits for both compliance and financial audits. Onsite support visits were also provided to SAIs of Malawi, Rwanda and Liberia.

Programme Profile

Full Name	**Audit of Externally Funded Projects in Agriculture and Food Security Sector:**
Duration	*2015 to 2017*
Link to SAI & IDI Outcomes	*Will help SAIs in contributing to accountability and transparency in their countries by conducting financial and compliance audits of externally aided project. As such the linked to both strategic priority one and two. The programme will be delivered as per IDI service delivery model and is mainly linked to IDI outcome 1.*
Participating SAIs	*Seven SAIs in the AFROSAI-E Region: The Gambia, Malawi, Liberia, Rwanda, Sierra Leone, Tanzania and Zambia.*
Participants	*Head of SAI, top management (for management meeting), middle management (functional heads) and audit teams*
Cooperation Partners	*International Fund for Agriculture Development (IFAD)*
Funding Sources & Budget	*IFAD and IDI basket fund(OAG Norway, SIDA Sweden, MFA Finland):* NOK 2 126 127 (2016-2018)

Programme Implementation Strategy

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

Under this programme IFAD will assign projects audits for specified projects to SAIs, instead of private sector auditors. As per initial plans documented, SAIs were supposed to conduct financial audits in the first year and separate financial and compliance audits in the second year. Following discussions during the planning and training workshop, it was agreed that SAIs would conduct both compliance and financial audits during both years. Following this, IFAD projects have formally contracted out audit to SAIs. Mentors have provided online and onsite support for finalizing the audit during the first round. In 2017 a lessons learned meeting will be held for the first round of audits along with the planning meeting for the second round of audits. Each audit conducted will be independently quality assured to ensure that the audits meet the applicable ISSAI requirements. The quality assurance will be carried out in 2017 by an independent team of experts.The IDI will also engage with IFAD in the revision of IFAD audit guidelines. The IDI hopes to encourage IFAD in including ISSAIs in their project audit guidelines and to encourage more such audits being done by SAIs.

Programme Results Framework & Indicators

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

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

[3] SAIs of Rwanda and Tanzania regularly audit IFAD projects currently

Source : IDI project reports

Assumptions SAIs

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

Assumptions IDI

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

Assumptions other stakeholders

- IFAD successfully allocates the assignment of audits to participating SAIs

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region /Language
		2016			
	1	Workshop for Training SAI Teams in Financial Audit and development of draft audit plans	733 884	2 weeks	AFROSAI-E/English
	2	Online support for Audit Plans	0		AFROSAI-E/English
	3	Audit Review and Support Visits to 3 SAIs (Rwanda, Malawi and Liberia)	250 002	2 weeks	AFROSAI-E/English
	4	Support through eLearning	7 752	Online	AFROSAI-E/English
		TOTAL 2016	**991 638**		
		2017			
	5	Lessons Learned meeting and Planning Workshop for Second Round of pilot project audits	678 145	2 weeks	AFROSAI-E/English
	6	Online support to SAI teams	7 752	Throughout audit	AFROSAI-E/English
	7	Support visit to 2 selected SAIs	98 791	Five days each	AFROSAI-E/English
	8	Quality Assurance Review Workshop 1	187 660	2 days per audit	AFROSAI-E/English
		TOTAL 2017	**972 348**		
		TOTAL 2018	**162 141**		
		PROGRAMME TOTAL	**2 126 127**		

Exit Strategy

Activity/Measure	*Description*
1. Cooperation Meeting with SAI top Management	*SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.*
2. Use of SAI resources	*Professional capacity of SAI staff developed by using some as resource persons and training SAI team. The pilot audits on externally project will be conducted by SAI teams. As such SAI will have own capacity to conduct audit of donor funded projects in accordance to the ISSAIs*
3. Lessons Learned & Exit Meetings	*IDI will organise lessons learned and exit meetings with SAI teams and SAI management*
4. Development of guidance	*The guidance developed as a part of this programme will be available to SAI teams*
5. Partnership with IFAD and revised guidelines	*IDI has facilitated increased contact between IFAD and SAIs, this is expected to lead to future audits of IFAD projects by SAIs. The IDI will also endeavour to see ISSAIs for both financial and compliance audit suitably reflected in IFAD's revised guidelines for project audits. This programme has also created greater awareness in IFAD of the unique value that SAI audits can deliver, especially in terms of compliance.*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	IDI service delivery model followed, SAI commitment, programme based on SAI needs	MCD	The proposed programme design meets criteria of IDI service delivery model, only those SAIs that sign statement of commitment will be invited to the programme, the programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0.6	3.6	SAIs Commitment to the programme and SAI donor contact	MCD	Both IFAD and SAIs will need to work together to keep momentum after the end of this programme.	
3.	Quality of deliverables	3	1	3	0.2	0.6	Use of 3i products and IDI methodology which are tried and tested. Involvement of IDI, regional and IFAD resource persons.	MCD		
4.	Availability of resource persons	3	2	6	0.2	1.2	SAIs Commitment to provide resource persons, availability of regional pool and IFAD resource persons	MCD		

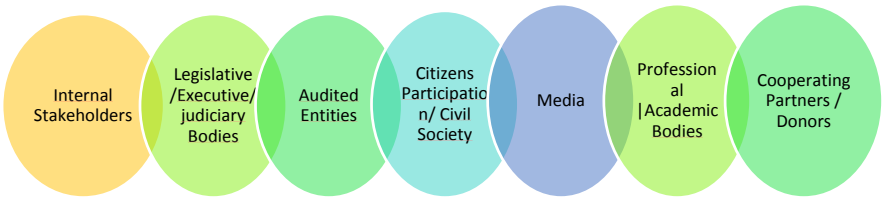
5.	Natural causes - Ebola	3	2	6	0.6	3,6	In case of fresh Ebola outbreak, eLearning support can be provided to SAI teams in carrying out the audits	MCD	While eLearning support can be provided, the SAIs may not have the resources to do the audits in such situations.	

SAIS ENGAGING WITH STAKEHOLDERS

Background

In democracies, SAIs have a critical role in holding governments to account and enabling legislative oversight. SAIs are a critical part of the national accountability architecture. Given their mandates to "watch" over government accounts, operations and performance, they should be natural partners of citizens in exercising public scrutiny. The scope of SAI's work is to increase transparency for the benefit of citizens through external auditing. Effectiveness of SAIs' operations can be greatly enhanced through sustained interaction with the various stakeholders which include the executive, legislature, media, civil society organizations and the citizens. During INCOSAI 2010, INTOSAI recognized that, "The effectiveness with which SAIs fulfill their role of holding government to account for the use of public money not only depends on the quality of their work, but also on how effectively they are working in partnership with the accountability functions of the legislature as well as the executive arm of government in making use of audit findings and enacting change." Besides external stakeholders, the communication and engagement of internal stakeholders within the SAI significantly impacts the quality of SAI work and results. While many SAIs face challenges both in their engagement with stakeholders, there are excellent examples of good practices in stakeholder engagement. SAI's engagement with stakeholders is impacted by both, the SAIs own capacity to engage and the readiness and capacity of stakeholders to engage meaningfully with the SAI. Enhanced SAI stakeholder engagement can lead to greater audit impact and enable the SAI in delivering envisaged value and benefits. In its strategic plan, IDI has identified SAI stakeholder engagement as a priority. This was also identified as one of the key areas for support in in the IDI global survey 2014. The programme design has been developed and agreed with a variety of stakeholders at the planning Meeting in September 2015.

In 2016 a link was also established to the SAI Independence programme. The previous version of this programme mainly envisaged SAI- Stakeholder engagement as a part of the SAI audit process that would lead to greater audit impact. Discussions on the SAI Independence programme led to the conclusion that as an SAI endeavours to strengthen its independence, its engagement with stakeholders is a key success factor. SAIs will thus be supported in engaging with stakeholders not only as a part of their audit process but also as a part of the efforts to gain greater independence.



Programme Profile

Full Name	*SAI engaging with Stakeholders*
Duration	*2015 to 2020*
Link to SAI & IDI Outcomes	*Linked to all strategic priorities of the IDI. Facilitates SAIs in enhancing their contribution to accountability and transparency by engaging more effectively with stakeholders, it supports SAIs in their communication with stakeholders and ensures that SAIs lead by example in striving for service excellence and quality.* *As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with its stakeholders it also covers IDI outcomes 1, 2 and 3.*

Participating SAIs	*Programme to be offered to SAIs in all INTOSAI regions based on SAI commitment, preparedness and available resources. As on date the estimated figures are as follows:*

ARABOSAI	*CREFIAF*	*English speaking regions*	*OLACEFS*	*Total*
13 SAIs	*16 SAIs*	*30 SAIs*	*8 SAIs*	*67 SAIs*

Other participating organizations	*During the country level delivery SAI stakeholders in the country will be involved in programme interventions.*
Participants	*Head of SAI, top management (for management meeting) , SAI , managers and staff from cross cutting SAI functions , SAI Stakeholders at country level*
Cooperation Partners	*INTOSAI regions, Effective Institutions Platform in OECD*
Funding Sources & Budget	*USAID for ARABOSAI, DFATD Canada, IDI basket fund(OAG Norway, SIDA Sweden, MFA Finland):* NOK 8 944 552 (2016-2018)

Programme Implementation Strategy

The main objective of the programme is **"greater audit impact through enhanced SAI stakeholder engagement".** The programme will be delivered at global, regional and SAI level. To reach this objective, IDI has developed the following implementation strategy.

1. **SAI Commitment for the programme design and outcomes**
   IDI has met with SAI top management and other partners to discuss and agree on the programme design and obtain commitments for programme outcomes. These meetings also provided an opportunity for SAIs to share information, experiences and challenges related to SAI practices in this area.

2. **Research on SAI stakeholder engagement practices –** in 2016, the IDI arranged a team of resources persons who carried out a research project on SAIs stakeholder engagement practices. This was a stock take of existing research materials on SAIs engaging with stakeholders. The research paper highlighted issues ranging from SAIs current management practices, challenges, risks and mechanisms that SAIs uses in engaging with stakeholders. The research was done in English at a global level and will inform the development of the guidance and training material.

3. **Guidance on SAI engaging with Stakeholders –** In 2016 a team of global resource persons developed the first draft guidance. It provides good practice guidance on how to conduct stakeholder mapping, develop a stakeholder management strategy and action plan, communicate the audit message and the dynamics involved in engaging with different stakeholders. The use of social media is also explored. The guidance reflects on SAI stakeholder engagement in the context of both, SAI's core audit process and SAI's efforts to strengthen independence. The guidance will be translated in Arabic, French and Spanish and made available on the IDI platform in 2017.

4. **Blended Support for Development and Implementation of action plans -** SAI heads will nominate SAI teams, as per agreed criteria, who will be supported in developing and implementing their SAI's stakeholder engagement strategy through a

blended support process. The teams will receive online support for conducting stakeholder mapping, be invited to attend a workshop where they will be facilitated in the development of a SAI stakeholder engagement strategy based on the mapping. Following the workshop, teams will be provided online support in developing action plans and will access eLearning modules providing 'how to' support on engaging with specific stakeholder. This will be based on stakeholders priortised by the SAI in its strategy. IDI will provide further support through a review workshop where resource persons will provide feedback on the SAI strategies and action plans developed.

5. **SAI level support for implementation of action plan - A**ll participating SAIs will get online support for implementation of their action plans through eLearning Courses. Some SAIs will also receive further SAI level support in engaging with stakeholders. This support will depend on the level of SAI commitment, quality of SAI strategy and action plan and preparedness for engaging with stakeholders. Support provided at SAI level can consist of a variety of interventions e.g. internal communications interventions, SAI -audited entity engagements, SAI-PAC engagements, media training, engagement with civil society, implementing strategies for citizens' engagement in the audit process etc.
6. **Lessons learned and update of global products –** Lessons learned during the programme implementation will be documented and the guidance will be updated.

Objective: Greater audit impact through enhanced SAI stakeholder engagement.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Research report on SAIs practices in engaging with key stakeholders	English (2015)	% participating SAIs teams who develop strategy for stakeholder engagement and action plan based on IDI guidance	0 (2016)	50% (2018) 75% (2019)	% participating SAIs that substantially implement their action plan for engaging with stakeholders	0 (2015)	30 % (2020)
Source : IDI project report		*Source: IDI programme monitoring system*			Source: Programme 360 degrees		
Guidance on SAIs engaging with stakeholders available in English Arabic, French & Spanish	English(2016) (2017)				% SAIs supported at local level, that report greater audit impact due to enhanced interaction with key stakeholders	0 (2015)	25% (2022)
Source : IDI project reports					Source: Programme 360 degrees		
Blended support programme for SAI teams English, Arabic, French Spanish	67 SAI teams (2017- 2019)				% SAIs supported at local level where key stakeholders report enhanced interaction with the SAI	0 (2015)	25% (2022)
Source : IDI project reports					*Source : Programme 360 degrees*		
SAI staff trained in stakeholder engagement	134 (2017-2019)						
Source : IDI project reports							
Number of SAIs provided support for development of strategy & action plan	67 SAIs (2017-2019)						

Source : IDI project reports							
No. of SAIs provided SAI level support for implementation of action plan	15 SAIs (2019 - 2020)						
Source : IDI project reports							

Assumptions SAIs

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

Assumptions IDI

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

Assumptions other stakeholders

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

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
		2016			
	1	Global Product Development Meeting - Guidance on SAI Engaging with Stakeholders	345 345	Two weeks	Global/English
	2	Global Product Development Meeting - Blended learning programme for SAI Engaging with Stakeholders	345 345	Two weeks	Global/English
	3	Global Research on SAI stakeholder	0		Global
		TOTAL 2016	**690 690**		
SES product development	4	Translation of SES products into Arabic, French and Spanish	348 840		Arabic, French and Spanish
	5	SES Product Development Meeting	345 584	Two weeks	Global/English
	6	SES ARABOSAI Product Adaptation Meeting	166 668	One week	ARABOSAI/Arabic
	7	SES CREFIAF Product Adaptation Meeting	166 668	One week	CREFIAF/French

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
	8	SES eLearning Course – Introduction and Stakeholder Mapping	11 628	Four weeks	ESR/English
	9	SES ARABOSAI eLearning Course – Introduction and Stakeholder Mapping	11 628	Four weeks	ARABOSAI/Arabic
	10	SES CREFIAF eLearning Course – Introduction and Stakeholder Mapping	11 628	Four weeks	CREFIAF/French
	11	SES Workshop I – Stakeholder strategy development	626 245	One week	ESR/English
	12	SES Workshop II – Stakeholder strategy development	626 245	One week	ESR/English
	13	SES ARABOSAI Workshop – Stakeholder strategy development	701 168	One week	ARABOSAI/Arabic
	14	SES CREFIAF Workshop – Stakeholder strategy development	718 610	One week	CREFIAF/French
	15	SES eLearning Course – Stakeholder Engagement Action Plan & Key Stakeholder Modules	11 628	Eight weeks	ESR/English
	16	SES ARABOSAI eLearning Course – Stakeholder Engagement Action Plan & Key Stakeholder Modules	11 628	Eight weeks	ARABOSAI/Arabic
	17	SES CREFIAF eLearning Course - Stakeholder Engagement Action Plan & Key Stakeholder Modules	11 628	Eight weeks	CREFIAF/French
		TOTAL 2017	**3 769 796**		
		TOTAL 2018	**4 484 066**		
		TOTAL PROGRAMME	**8 944 552**		

Exit Strategy

Activity/Measure	*Description*
1. Cooperation Meeting with SAI top Management	*SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.*
2. Use of SAI resources	*SAI stakeholder strategy and action plan will be developed and implemented by SAI teams. As such SAI will have own capacity to engage with stakeholders. Moreover, instead of training individuals, teams are trained.*
3. Lessons Learned Meeting	*IDI will organise lessons learned and exit meetings with INTOSAI Regions, SAI teams and SAI management*
4. SES products	*Guidance on engaging with stakeholders and documented material will be available even after the programme.*

5. Link to SAI strategy	*The strategy for engaging with stakeholders will be aligned to SAI strategy and consequently will be a part of implementation of the Strategic Plan through the SAI operational plan.*
6 SAI Level support	*As a part of SAI level support, IDI will facilitate enhanced engagement with key stakeholders at the country level.*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	**Risk**	**Impact**	**Probability**	**Risk rating**	**Control rating**	**Residual risk**	**Control measures**	**Control Owner**	**Notes**	**Alert Code**
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,6	1,8	Programme based on SAI demand, SAI Strategic Plan and SAI readiness. IDI service delivery model followed.	MCD	SAI readiness considered besides SAI commitment.	
2.	Sustainability	3	2	6	0,6	3,6	Holistic blended support, involvement of SAI and regional teams, link to SAI SP, SAI level engagement with stakeholders.	MCD	Capacity and resources at SAI level. Stakeholder and environmental readiness at national level.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Global team involved in design, development and delivery following comprehensive research. Consultative process for development of products.	MCD	Many team members are using blended support for the first time.	
4.	Availability of resource persons	3	2	6	0,3	1,8	Resource persons from regional secretariats with previous experience. Resource persons from SAIs and other key partners	MCD	Resource persons may not be able to spare the time required for support.	
5.	Stakeholder readiness to engage	3	2	6	0,6	3,6	Realistic strategy development model, environmental scan while ascertaining SAI readiness	MCD		

ISSAI IMPLEMENTATION INITIATIVE (3I PROGRAMME) ARABOSAI, CREFIAF, OLACEFS PHASE I

Background

ISSAI Implementation Initiative Phase I was delivered in English speaking regions from 2012. In the non-English speaking regions Phase I is currently being delivered. While ISSAI certification programmes and initial mapping using iCATs has been completed, ISSAI based cooperative audits are being supported in ARABOSAI, CREFIAF and OLACEFS. Supporting ISSAI based cooperative audits will continue to be a component in 3i Phase II. In regions like ARABOSAI and CREFIAF where these audits will be launched in 2017, they are also linked to other IDI programmes. E.g. The ISSAI based performance audit in ARABOSAI is linked to both SAI fighting Corruption and Auditing SDGs programme. The ISSAI based performance audits in CREFIAF were originally planned to be gender audits. As such SAIs will now be supported in auditing preparedness for implementation of SDG 5 –Gender equality and empowerment of all women and girls. Besides these cooperative compliance audits on procurement will be supported in both ARABOSAI and CREFIAF. Financial audits will also be supported for a small number of SAIs in ARABOSAI and CREFIAF.

The programme continues to be a partnership with INTOSAI PSC and its subcommittees, CBC, INTOSAI regions and funding partners like USAID, DFATD Canada, IDI Basket (OAG Norway, SIDA Sweden, MFA Finland).

3i ARABOSAI Phase I

Based on statement of commitments signed, the programme covers 17 SAIs in the ARABOSAI region. The USAID supports the participation of the 7-8 SAIs of Morocco, Algeria, Libya, Egypt, and Iraq. The SAIs in Gulf countries fund their own participation and the rest of the SAIs are supported by the IDI from its basket funds.

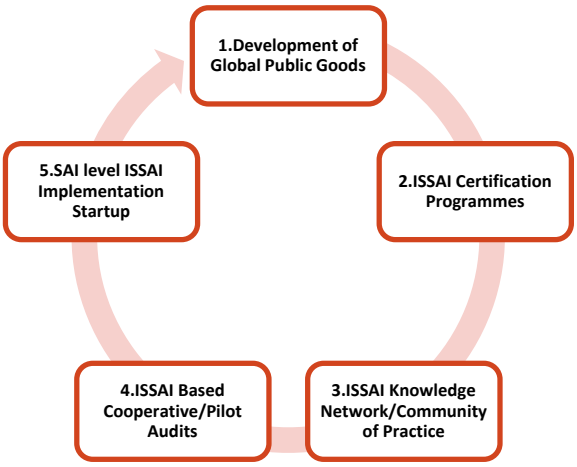
Programme Profile

Full Name	***ISSAI Implementation Initiative (3i Programme) Phase I ARABOSAI***
Duration	*2014 to 2019*
Link to SAI & IDI Outcomes	*As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities. The programme is delivered as per IDI service delivery model, has produced 3i products in Arabic and lead to the creation of pools of ISSAI facilitators for ARABOSAI. It is therefore linked to IDI Outcomes 1 to 3.*
Participating SAIs	*The following 17 SAIs are participating in the programme: Mauritania, Morocco, Algeria, Tunisia, Libya, Egypt, Sudan, Palestine, Lebanon, Iraq, Saudi Arabia, Syria, Kuwait, Qatar, Bahrain, Oman. and Jordan*
Other participating organizations	*None*
Participants	*SAI top management (participating in 3i Management Workshops), SAI senior and operational management (participating in ISSAI Certification Programmes and pilot audits).*
Cooperation Partners	*INTOSAI Professional Standards Committee, Financial Audit and Accounting Sub- committee, Performance Audit Sub-committee, Compliance Audit Sub-committee, INTOSAI Capacity Building Committee, ARABOSAI, UN*
Funding Sources & Budget	*USAID, IDI basket fund(OAG Norway, SIDA Sweden, MFA Finland):* NOK 4 092 093 (2016-2017)

Programme Implementation Strategy

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

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



1. **Development of Global Public Goods –** As a part of the 3i Programme for English Speaking Regions a set of three iCATs and three ISSAI Implementation Handbooks for financial, performance and compliance Audit have been developed. These products have been translated and adapted into Arabic by a regional team of ISSAI mentors and experts. Products developed in English to support pilot ISSAI based audits will also be translated and adapted in 2017.

2. **ISSAI Certification Programmes –** 80 SAI staff and managers have been certified as PSC-IDI ISSAI facilitators in 2016 on successful completion of three ISSAI Certification Programmes on financial, performance and compliance audit. This pool of ISSAI facilitators will act as resource persons and champions for ISSAI Implementation in their SAIs, ARABOSAI and at the global l level. In 2017 this pool will be provided a continuous professional development opportunity by offering them a three day training workshop to become SAI PMF assessors.

3. **ISSAI Knowledge Network/Community of Practice –** A 3i Community of Practice for ARABOSAI has been established in 2015 to provide a platform for discussion and interaction between participants in the ISSAI certification programme.

4. **ISSAI Based pilot Audits –** From 2016 to 2019 the IDI will provide cooperative audit support to nine SAIs in conducting ISSAI based compliance audits of procurement, 13 SAIs for conducting ISSAI based performance audits of Institutional Frameworks for Fighting Corruption. This audit will be conducted as a part of IDI's SAI Fighting Corruption Programme and will also be linked to Auditing SDGs programme (it will be an audit of preparedness for implementation of SDG 16.5). Three SAIs in ARABOSAI are likely to be supported in conducting ISSAI based financial audits during 2016-2017. The blended support provided will follow IDI cooperative audit support model.

   Besides online support during audit, onsite support has also been provided for a certain number of SAIs that need such support. In case of financial audits, the timeframe of the support will be much shorter due the nature of audit.

5. **SAI Level ISSAI implementation startup –** Under this component a 3i management workshop has been conducted followed by support to SAIs in conducting iCATs and developing ISSAI implementation strategies. ISSAI facilitators have developed individual action plans to contribute to ISSAI implementation. In 2017 and 2018, updated 3i products will be translated in Arabic and made available to SAIs. The updated products plan to focus on quality assurance and an initial mapping process to ascertain the nature of audit. In the longer term 3i Phase II programme will be offered in ARABOSAI, this includes SAI level ISSAI implementation support pilots.

Programme Results Framework & Indicators

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
3i Products (iCATs, ISSAI Implementation Handbooks) available in Arabic	By 2015	% of SAIs from developing countries in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan[4]	0 (2015)	25% (2019)
Source: IDI project reports, IDI community portal		*Source : Signed statement of commitments*			*Source: Programme 360 degrees*		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Arabic)	By 2015	Percentage of participating SAIs reporting use of a. iCATs b. ISSAI Implementation Handbooks	0(2014)	iCATs 80% (2016) Handbooks 60% (2017)	% participating SAIs which issue[5] audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50% (2017)
Source: IDI project reports		*Source: IDI Programme Monitoring System*			*Source: IDI Programme Monitoring System*		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2019) FA: 50 %(2017)
Source: IDI project reports		*Source: IDI Project Reports*			*Source: Quality Assurance Review Reports*		
Number of SAIs supported in ISSAI Implementation		Percentage of ISSAI facilitators used in SAI,	0(2014)	60% (2018)			

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

[5] 'issued' means the report is submitted to the appropriate authority within the established legal or agreed time frame.

in conducting ISSAI based pilot audits • Financial • Performance[6] • Compliance	2 (2016) 9 (2018) 9 (2017)	regional or global ISSAI Implementation efforts					
Source : IDI project reports		*Source: IDI Programme Monitoring System*					
No. of SAI provided onsite support • Financial • Performance • Compliance	2 (2016) 3 (2018) 3 (2017)						
Source : IDI project reports							
3i Community of practice available in Arabic	By 2015						
Source: Community of practice, IDI project reports							
Cumulative number of trained SAI PMF assessors from SAIs in ARABOSAI (Male; Female)	55;7(2014 70;10 (2015) 85;15 (2016)						
Source : IDI project reports							

Assumptions SAIs

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

Assumptions IDI

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

Assumptions other stakeholders

[6] This audit is linked to SAI Fighting Corruption Programme in ARABOSAI and also to Auditing SDGs programme.

- Partners agree to release experts to the programme

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/ Language
		2016			
	1	ARABOSAI Product Adaptation Meeting on ISSAI based CA of procurement	317 083		ARABOSAI/Arabic
	2	ARABOSAI Workshop on ISSAI based CA of procurement	926 364		ARABOSAI/Arabic
	3	ARABOSAI E-facilitation of Audit Plan Development	3 876		ARABOSAI/Arabic
	4	ARABOSAI ISSAI based pilot CA Audits of procurement	0		ARABOSAI/Arabic
	5	3i ARABOSAI Financial Audit Training and Planning Workshop	163 179		ARABOSAI/Arabic
	6	3i ARABOSAI Online support for Financial Audit	3 876		ARABOSAI/Arabic
	7	ARABOSAI Mid Term Review	146 880		ARABOSAI/Arabic
		TOTAL 2016	**1 561 258**		
Translation & Product Adaptation	8	Translation of products into Arabic	387 600		
3i Cooperative Audits[7]	9	3i ARABOSAI CA on Procurement – Onsite support	111 629	5 days per SAIs	
	10	3i ARABOSAI Online Support for FA	0	Throughout audit	
	11	3i ARABOSAI CA on Procurement – Audit Review Meeting	547 679	One week	
	12	3i ARABOSAI FA Quality Assurance workshop	67 636	2 days per SAI	
	13	3i ARABOSAI CA Quality Assurance workshop	196 901	2 days per SAI	
ISSAI Certification Programmes/ SAI PMF	14	3i ARABOSAI CPD ISSAI Facilitators – SAI PMF workshop I	609 695	3 days	
	15	3i ARABOSAI CPD ISSAI Facilitators – SAI PMF workshop II	609 695	3 days	
		TOTAL 2017	**2 530 835**		

[7] ISSAI based PA audit projects provided for under SAI Fighting Corruption Programme

Programme Component	No.	Project	Budget in NOK	Duration	Region/ Language
		TOTAL 2018	**0**		
		TOTAL PROGRAMME	**4 092 093**		

Exit Strategy

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

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs.	MCD	The Programme design meets criteria of IDI service delivery model, only SAIs that sign statement of commitment invited to the programme, the	

									programme has been identified as a priority by SAIs and regions.	
2.	Sustainability	3	2	6	0,6	3,6	Based on SAI needs, involvement of SAIs in programme planning, lessons learned, programme monitoring, 3i Phase II, support for pilot audits.	MCD	SAI leadership, capacity and enabling environment needed for long term sustainability.	
3.	Quality of deliverables	3	2	6	0,6	3,6	3i products are standardized. Blended support is envisaged. IDI methodology will be followed.	MCD	Blended support is being tried for the first time in ARABOSAI	
4.	Availability of resource persons	3	1	3	0,4	1,2	ISSAI facilitators can be used from 2017 onwards	MCD		
5.	Availability of SAI level evidence based data on ISSAI implementation	3	2	6	0,6	3,6	Confidentiality of shared information, statement of commitments, SAIs encouraged to conduct SAI PMF. Support for regional and SAI level QA. 3i Phase II	MCD		
6.	Availability of safe venues	2	3	6	0,6	3,6	Explore new venues, blended solutions	MCD Regional		

3i OLACEFS Phase I

Based on statement of commitments signed with SAIs in OLACEFS, the programme has covered 19 SAIs in OLACEFS through different programme components delivered since 2014.

Programme Profile

Full Name	*3i Programme (Phase I)*
Duration	*2014 – 2017*
Link to SAI & IDI Outcomes	*Supporting SAIs in implementing ISSAIs it is linked to all the strategic priorities. The programme is delivered as per IDI service delivery model, has produced 3i products in Spanish and lead to the creation of pools of ISSAI facilitators for OLACEFS. It is therefore linked to IDI Outcomes 1 to 3.*
Participating SAIs	*Argentina, Bolivia, Brasil, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, México, Nicaragua , Paraguay, Perú, Puerto Rico, República Dominicana, Uruguay and Venezuela*
Other participating organizations	*None*
Participants	*SAI top management (participated in 3i Management Workshops), SAI senior and operational management (participated in ISSAI Certification Programmes and participating in cooperative audits).*
Cooperation Partners	PSC, CAS, FAAS, PAS, CBC, GTANIA OLACEFS and OLACEFS region
Funding Sources & Budget	*IDI basket fund(OAG Norway, SIDA Sweden, MFA Finland):* NOK 1 311 626 (2016-2017)

Programme Implementation Strategy

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

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

1. Development of Global Public Goods – All 3i Products developed in English (three iCATs and three ISSAI implementation handbooks for financial, performance and compliance audit) have been translated and adapted into Spanish by a regional team of ISSAI mentors and experts. Updated versions of these products will also be made available in Spanish.

2. ISSAI Certification Programmes – A pool of 54 PSC- IDI certified ISSAI facilitators are now available in the region for facilitating ISSAI Implementation in their SAIs, OLACEFS and international level.

3. ISSAI Knowledge Network/Community of Practice – A community of practice was launched in October 2015 on IDI platform to facilitate the ISSAI facilitator network and to also include other SAI professionals, experts and stakeholders. The community in Spanish also provides discussion and interaction on the global public goods and other products developed through the programme.

4. ISSAI Based cooperative Audits – Under this component, 10 SAIs in OLACEFS are currently being supported in ISSAI based performance audit of poverty alleviation using the IDI's cooperative audit support model.

5. SAI Level ISSAI implementation startup –3i Management workshop conducted followed by support to SAIs in conducting iCATs and developing ISSAI implementation strategies. ISSAI facilitators have developed individual action plans to contribute to ISSAI implementation. In 2017 and 2018, updated 3i products will be translated in Spanish and made available to SAIs. The updated products focus on quality assurance and an initial mapping process to ascertain the nature of audit. In the longer term 3i Phase II programme will be offered in OLACEFS, this includes SAI level ISSAI implementation support pilots.

Programme Results Framework & Indicators

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in Spanish)	By 2015	Percentage of participating SAIs reporting use of c. iCATs d. ISSAI Implementation Handbooks	iCAT - 0 (2014)	iCATs 65% (2016) 80% (2017) Handbooks 60% (2017)	% participating SAIs which issue[8] audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	60% (2017)
Source: IDI project reports		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	6 (2016) 8 (2016) 8 (2016)	Percentage participating SAIs who complete ISSAI compliance report and prepare implementation strategy	0(2014)	60%(2017)	SAI starts implementation based on the strategy	0 (2015)	CA: 40% (2017) PA: 40% (2017) FA: 40% (2017)
Source: IDI project reports		Source: IDI Project Reports			Source: Programme 360 Degrees		
Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits • Performance	9 (2018)	% SAIs complete the audit following the methodology	0(2014)	60% (2017)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	40% (2017)
Source : IDI project reports		*Source: IDI Programme Monitoring System*			*Source : Quality Assurance review reports*		
3i Community of practice available in Spanish	2015	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	80%(2015)			

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

Source: Community of practice, IDI project reports ISSAI facilitators certified	*Source : IDI project reports*				
	Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0(2014)	50% (2018)		
	Source : Programme 360 Degrees				

Assumptions SAIs

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

Assumptions IDI

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

Assumptions other stakeholders

- Partners agree to release experts to the programme

Projects & Budgets

Programme Component	No	Project	Budget in NOK	Duration	Region /Language
		2016			
	1	OLACEFS Audit Planning Meeting Coop. PA Poverty Alleviation	551 077		OLACEFS/Spanish
	2	OLACEFS Audit Review Meeting Coop. PA - Poverty Alleviation	572 369		OLACEFS/Spanish
		TOTAL 2016	**1 123 446**		
		2017			
3i Cooperative Audits	3	3i OLACEFS QA Meeting for cooperative audit	188 180	One week	OLACEFS/Spanish
		TOTAL 2017	**188 180**		
		TOTAL PROGRAMME	**1 311 626**		

Exit Strategy

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

Risk Management

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

							monitoring, 3i Phase II, support for pilot audits		external consultants funded by donors rather than created capacity.	
3.	Quality of deliverables	3	1	3	0,4	1,2	3i products are standardized. Blended support is envisaged. IDI methodology will be followed.	MCD		
4.	Availability of resource persons	3	1	3	0,4	1,2	ISSAI facilitators can be used from 2017 onwards	MCD		
5.	Availability of SAI level evidence based data on ISSAI implementation	3	2	6	0,6	3,6	Confidentiality of shared information, statement of commitments, SAIs encouraged to conduct SAI PMF. Support for regional and SAI level QA. 3i Phase II	MCD		

3i CREFIAF Phase I

3i Phase I was launched in CREFIAF in 2014 and since then 22 SAIs and UEOMA(West African Economic and Monetary Union) have been supported in ISSAI implementation through different programme components. So far three ISSAI certification programmes have been delivered in the region, SAIs have conducted iCATs and developed ISSAI Implementation strategies. SAI Guinea that could not participate in the initial phases of the programme due to Ebola outbreak was subsequently included in the programme through separate workshops. From 2017 to 2019 IDI support will focus on ISSAI based cooperative audits. IDI and CREFIAF had agreed to support gender audits under ISSAI based performance audits. These audits will be linked to Auditing SDGs programme as they will support SAIs in Auditing Preparedness for Implementation of SDG 5. As originally planned the IDI will also support SAIs in conducting ISSAI based compliance audit of procurements. This support will be provided from 2018 onwards. Selected SAIs will also be supported in conducting ISSAI based financial audits during 2018.

Programme Profile

Full Name	*ISSAI Implementation Initiative (3i Programme) in CREFIAF*
Duration	*2014 to 2019*
Link to SAI & IDI Outcomes	*Supports SAIs in implementing ISSAIs and is linked to all the strategic priorities. Programme is delivered as per IDI service delivery model, has produced 3i products in Arabic and lead to the creation of pools of ISSAI facilitators for ARABOSAI. Therefore linked to IDI Outcomes 1 to 3.*
Participating SAIs	*The following SAIs are participating: Benin, Burkina Faso, Burundi, Cameroon, Cape Verde, Chad, Central African Republic, .Comoros, Congo, Cote d'Ivoire, Djibouti, Gabon, Guinea, Guinea Bissau, Equatorial Guinea, Madagascar, Mali, Niger, Democratic Republic of Congo, Sao Tome and Principe, Senegal, Togo*
Other participating organizations	*UEMOA*
Participants	*SAI top management (participating in 3i Management Workshops), SAI senior and operational management (participating in ISSAI Certification Programmes and pilot audits)*
Cooperation Partners	*INTOSAI PSC, FAAS, PAS, CAS, CBC, CREFIAF*
Funding Sources & Budget	*IDI basket fund(OAG Norway, SIDA Sweden, MFA Finland), DFATD Canada: NOK* 11 685 442 *(2016-2018)*

Programme Implementation Strategy

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

1. **Development of Global Public Goods –** As a part of the 3i Programme for English Speaking Regions a set of three iCATs and three ISSAI Implementation Handbooks for Financial, Performance and Compliance Audit have been developed. These products have been translated and adapted into French by a regional team of ISSAI mentors and experts. Products developed in English to support pilot ISSAI based audits will also be translated and adapted in 2017.
2. **ISSAI Certification Programmes –** 96 SAI staff and managers are expected to completed ISSAI certification programmes on Financial, Performance and Compliance audit and be certified as PSC-IDI ISSAI facilitators in 2016 .This pool of ISSAI facilitators is expected to act as resource persons and champions for ISSAI Implementation in their SAIs, CREFIAF and at international level.
3. **ISSAI Knowledge Network/Community of Practice –** The pool of ISSAI facilitators created across the regions will form the basis of the ISSAI knowledge network and community of practice. A community of practice in French will be available on IDI platform to facilitate the network and to also include other SAI professionals, experts and stakeholders. The community in French will also provide a platform for discussion and interaction on the global public goods and other products developed through the programme.

4. **ISSAI Based pilot Audits –** From 2017 to 2019 the IDI will support SAIs in conducting ISSAI based audits in PA, CA and FA. The IDI will use its cooperative audit support model to provide blended support to 8 SAIs in conducting an ISSAI based performance audit on preparedness for implementation of SDGs Goal 5 on Gender Balance which is the proposed topic for PA. This support will be linked to Auditing SDGs programme. Eleven (11) SAIs from CREFIAF are planned to be supported in conducting Compliance Audit on procurement and two (02) SAIs are planned to be supported in conducting Financial audit.
5. **SAI Level ISSAI implementation startup –** Under this component 3i Management workshop has been conducted followed by support to SAIs in conducting iCATs and developing ISSAI implementation strategies. ISSAI facilitators have also developed individual action plans to contribute to ISSAI implementation. In 2017 and 2018, updated 3i products will be translated in French and made available to SAIs. The updated products plan to focus on quality assurance and an initial mapping process to ascertain the nature of audit. In the longer term 3i Phase II programme will be offered in CREFIAF, this includes SAI level ISSAI implementation support pilots.

Programme Results Framework & Indicators

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

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
3i Products (iCATs, ISSAI Implementation Handbooks) available in French	By 2015	% of SAIs in the region signing the cooperation agreement	0 (2014)	80% (2015)	% participating SAIs which start ISSAI implementation as per their ISSAI implementation strategy and action plan[9]	0 (2015)	25% (2019)
Source: IDI project reports, IDI community portal		*Source : Signed statement of commitments*			Source: Programme 360 degrees		
ISSAI Certification Programme for Financial, Performance and Compliance Audit designed, developed and delivered to SAI staff as per IDI's systematic approach to training (in French)	By 2016	Percentage of participating SAIs reporting use of e. iCATs f. ISSAI Implementation Handbooks	0(2014)	iCATs 80% 2016) Handbooks 60% (2017)	% participating SAIs which issue[10] audit reports of ISSAI based pilot audits within the established legal time frame	0 (2015)	CA: 40%(2018) PA: 40%(2017) FA: 50% (2019)
Source: IDI project reports		Source: IDI Programme Monitoring System			Source: IDI Programme Monitoring System		
Number of SAIs supported in ISSAI Implementation by reviewing iCATs • Financial • Performance • Compliance	5 (2016) 10 (2016) 11 (2016)	Percentage participating SAI Staff who complete ISSAI Certification Programme	0(2014)	60% (2016)	% ISSAI based pilot audits which generally meet best practice requirements as per applicable ISSAIs	0 (2015)	CA: 40% (2018) PA: 40% (2017) FA: 50 %(2019)
Source: IDI project reports		Source: IDI Project Reports			Source: Quality Assurance Review reports		

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

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

Number of SAIs supported in ISSAI Implementation in conducting ISSAI based pilot audits • Financial • Performance (linked to the SDG Programme) • Compliance	2 (2018) 8 (2017) 11 (2018)	Percentage of ISSAI facilitators used in SAI, regional or global ISSAI Implementation efforts	0(2014)	60% (2018)			
Source: IDI project report		*Source: IDI Programme Monitoring System*					
• 3i Community of practice available in French	By 2016						
Source: IDI project report							

Assumptions SAIs

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

Assumptions IDI

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

Assumptions other stakeholders

- Partners agree to release experts to the programme

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
		2016			
	1	3i CREFIAF Communities of Practice	3 876		CREFIAF/French
	2	3i CREFIAF iCAT PA Review Meeting and 3i Workshop on facilitating ISSAI Implementation	1 000 932		CREFIAF/French
	3	3i CREFIAF CA & FA ISSAI Workshops	2 885 271		CREFIAF/French
	4	3i CREFIAF iCAT CA & FA Review Meeting and 3i Workshop on facilitating ISSAI Implementation	2 065 327		CREFIAF/French

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
	5	3i CREFIAF PA ISSAI Workshop Guinea	189 581		CREFIAF/French
	6	3i CREFIAF CA ISSAI Workshop Guinea	160 760		CREFIAF/French
	7	3i CREFIAF iCAT PA & CA & R M and W on facilitating ISSAI Guinea	279 460		CREFIAF/French
	8	3i CREFIAF Translation of IDI Materials - Audit of procurement	77 520		CREFIAF/French
		TOTAL 2016	**6 662 727**		
		2017			
	9	3i CREFIAF Cooperative PA on Preparedness for implementation of SDG 5 - Product Development Meeting	261 242	2 weeks	CREFIAF/French
	10	3i CREFIAF Cooperative PA on Preparedness for implementation of SDG 5 – eLearning Course	11 628	8 weeks	CREFIAF/French
	11	3i CREFIAF Cooperative PA on Preparedness for implementation of SDG 5 – Audit Planning Workshop	880 240	1 week	CREFIAF/French
	12	3i CREFIAF Cooperative PA on Preparedness for implementation of SDG 5 - Online support for conducting audit	0	Throughout audit	CREFIAF/French
		TOTAL 2017	**1 153 110**		
		TOTAL 2018	**3 869 605**		
		TOTAL PROGRAMME	**11 685 442**		

Exit Strategy

Activity/Measure	*Description*
1. SAI commitment	*SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.*
2. Use of SAI resources and partnership with CREFIAF	*Professional capacity of SAI staff developed by using some as resource persons and training SAI staff. The ISSAI implementation strategy and action plan will be developed and implemented by SAI staff. CREFIAF Secretariat is an active partner in the programme and they will provide resources to follow-up and link this initiative with other regional efforts.*
3. Role of SAI middle level management	*SAI middle level management that supervises audits and other work done by SAI teams will be included and involved in the pilots*
4. Updated global public goods	*Updated guidance on ISSAI implementation and iCATs will be available for all SAIs. SAIs will be encouraged to incorporate these in their own procedures and practices*
	SAIs ISSAI Implementation strategy is linked to SAI strategic and operational plans

5. SAI strategic & operational planning	
6.Lessons Learned	*Through meetings with SAI top management, programme monitoring and feedback from SAI staff, IDI will gather lessons learned that will feed into the next stage of the programme*
7. 3i Phase II	*Support for ISSAI Implementation is planned as a regular work stream in the IDI. After the completion of Phase I, the IDI plans to launch phase II consisting of components like regular certification programme for public sector auditors, quality assurance programme, SAI level support for ISSAI implementation etc.*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	**Risk**	**Impact**	**Probability**	**Risk rating**	**Control rating**	**Residual risk**	**Control measures**	**Control Owner**	**Notes**	**Alert Code**
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, SAI commitment, programme based on SAI needs.	MCD	The programme design meets criteria of IDI service delivery model, only SAIs that sign statement of commitment invited to the programme, programme has been identified as a priority by SAIs and regions	
2.	Sustainability	3	2	6	0,6	3,6	Programme based on SAI needs, involvement of SAIs in programme planning, lessons learned, programme monitoring, 3i Phase II, support for pilot audits, partnership with CREFIAF.	MCD	SAI leadership, capacity and enabling environment needed for long term sustainability.	
3.	Quality of deliverables	3	2	6	0,6	3,6	3i products are standardized. Blended support is envisaged. IDI methodology will be followed.	MCD	Blended support is being tried for the first time in CREFIAF.	
4.	Availability of resource persons	3	1	3	0,4	1,2	ISSAI facilitators can be used from 2017 onwards	MCD		
5.	Availability of SAI level evidence based data on ISSAI implementation	3	2	6	0,6	3,6	Confidentiality of shared information, statement of commitments, SAIs encouraged to conduct SAI PMF. Support for regional and SAI level QA. 3i Phase II	MCD		

ISSAI IMPLEMENTATION INITIATIVE (3I PROGRAMME) PHASE II

Background

The IDI launched 3i Programme Phase-I in 2012 to support SAIs in developing countries in implementing ISSAIs. The results framework of phase-I included the development and dissemination of global public goods i.e. iCATs and ISSAI Implementation Handbooks, ISSAI certification programmes for financial, performance and compliance audit that led to certified pools of more than 400 ISSAI facilitators in English, Arabic, French and Spanish by end of 2016, 3i cooperative audits in all INTOSAI regions, 3i community portal in four languages and 205 iCATs done by 82 SAIs.

The IDI global survey 2014 and the SAI management workshops conducted in different INTOSAI regions during 2015 and 2016 indicate continued support for ISSAI implementation as the top priority of most SAIs. As such support for ISSAI implementation will be a continuing work stream for the IDI. This work stream will be divided into phases for ease of planning, conducting and reporting on programmes to stakeholders. In 2016 a global team designed 3i Phase II programme. The approach and components of 3i Phase II are based on the lessons during the delivery of phase I, findings and recommendations of an external evaluation, feedback from key stakeholders and partners and consultation with SAIs that will benefit from IDI support.

Programme Profile

Full Name	***ISSAI Implementation Initiative (3i Programme) Phase II***
Duration	*2016 to 2021*
Link to SAI & IDI Outcomes	*As this programme supports SAIs in implementing ISSAIs it is linked to all the strategic priorities. The programme is planned to be delivered as per IDI service delivery model, will further develop and maintain 3i products and lead to the creation of new pools of qualified people. It is therefore linked to IDI Outcomes 1 to 3.*
Participating SAIs	*In 2017 and 2018 the programme will be delivered in English speaking regions. Support under different components will be provided based on SAI and regional needs and resources available. Some of the components under this programme are planned to be offered on cost recovery basis. In 2016-2018 three SAI level ISSAI Implementation pilots are planned for SAI Bhutan, Suriname and Tonga. Support may also be provided to ASEANSAI as a sub region in the area of financial audit.*
Participants	*Head of SAI, top management (for management meeting) ,middle management (functional heads), audit teams , SAI staff*
Cooperation Partners	*INTOSAI Regions, SAIs,PSC, PAS, CAS, FAAS, CBC, KSC*
Funding Sources & Budget	*IDI BasketFunds(OAG Norway, SIDA Sweden, MFA Finland) and DFATD Canada:* NOK 5 522 902 *(2016-2018)*

Programme Implementation Strategy

The objective of the 3i Programme Phase II is ***'SAIs move towards ISSAI compliant audit practices'.*** The programme envisages achieving this objective by implementing the following results framework:

1. 3i Product Portfolio – Maintenance and Development

3i products developed in phase I include iCATs (financial, performance and compliance audit), three ISSAI Implementation handbooks and blended learning certification programme courseware in English, Arabic, French and Spanish. As ISSAIs are maintained on a regular basis, these products based on ISSAIs will also need to be maintained. In 2016 global resource teams have worked on updating these products in light of new level 4 ISSAIs and lessons learned from previous rollouts. In 2017, the updated material will be finalised and translated into Arabic, French and Spanish. A regular product maintenance programme will be implemented throughout 3i Phase II to ensure alignment to relevant ISSAIs. During 2016-2017 the IDI will also work together in global teams to develop QA tools based on iCATs and guidance on using the tool. Further, the IDI will document its methodology for providing SAI level support for ISSAI implementation. This document called 'Moving towards ISSAI compliance' will be based on SAI level pilots conducted by the IDI. 3i products will be added to the portfolio based on emerging needs expressed by users.

2. Certification Programme for SAI Audit Professionals

As decided by the Board, IDI will move from participation based certification to competency based certification. As a part of this process, in 2016, the IDI has been actively involved in the development of an INTOSAI competency framework for SAI audit professionals. Depending on the decision taken at INCOSAI 2016 and available resourcing, the IDI will engage with piloting a certification programme based on the competency framework. Such programme will cover all aspects of certification starting with syllabus based on competency framework, design, development and delivery of the programme, evaluation system and provision for continuous professional education.

3. Quality assurance programme:

Quality Assurance of audits is key for SAIs and its stakeholders to obtain assurance as to whether the audits conducted are in compliance with applicable SAIs. As such under this component the IDI will support the development of quality assurance systems at three levels. At the global level the IDI will reposition iCATs as QA tools and provide guidance on conducting QA. At the regional level, IDI can provide guidance to regions in setting up regional QA mechanisms by adapting its QA tools and guidance to suit regional requirements, cooperate with regions to train pool of QA reviewers, conduct QAs as a part of its cooperative audits. Such support will depend on regional demand and resources available at the IDI. It is likely to be taken up in 2018 for interested regions. At the SAI level, the IDI will, as a part of its SAI level ISSAI implementation support pilots, help SAIs in setting up their QA systems. This support will include support for professional staff development and organizational systems development.

4. **3i cooperative /pilot audits**

IDI will continue to support ISSAI based cooperative audits at global, regional and sub-regional level and pilot audits as a part of SAI level support for ISSAI Implementation. During 2017-2018 such audits will be undertaken as a part of Auditing SDGs programme, SAI Fighting Corruption programme. In case of SAI level support, audit teams from SAIs of Bhutan, Suriname and Tonga will be supported in conducting ISSAI based financial, performance and compliance audits based on the requirements of the SAI. SAIs in ASEANSAI are also likely to be supported in conducting ISSAI based financial audits. This component is also being delivered as a part of 3i Phase I in CREFIAF, ARABOSAI and OLACEFS during 2016-2018.

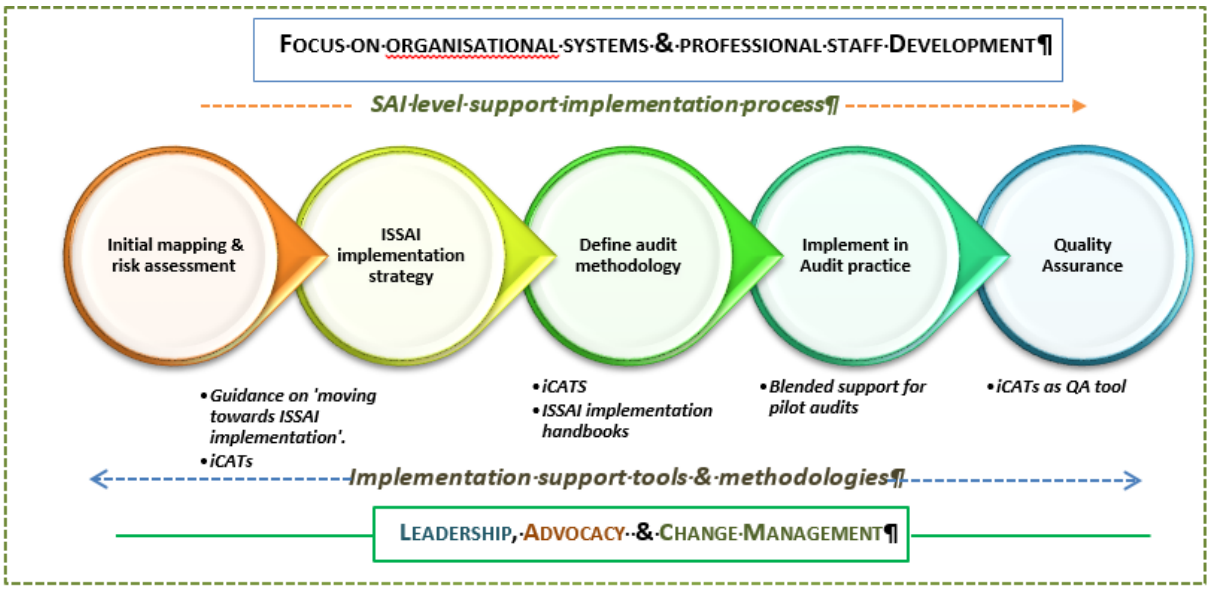
5. 3i community of practice

The existing 3i portal will be integrated with the IDI community portal and all the current 3i communities of practice will be consolidated to form one integrated 3i Community of practice on the IDI community portal. The community will continue to provide a platform for interaction, experience sharing, learning and support.

6. **SAI level ISSAI implementation support**

Holistic ISSAI implementation support will be provided at the SAI level. During 2016, the IDI developed the first version of the SAI level support model as a part of its pilot for SAI Bhutan. Such support starts with

ascertaining SAI readiness through SAI PMF results and by looking at the strategic plan of the SAI. SAI leadership commitment and environmental readiness is also an important consideration. Based on such readiness assessment, the IDI signs a statement of commitment for the pilot support. The pilots are currently envisaged initially on cost recovery basis. The design of the pilot will depend on the unique needs and circumstances of each SAI. The support includes developing and working together with different teams in the SAI – SAI leadership team, SAI project management team, SAI mentor team, SAI audit teams and SAI QA teams to deliver holistic support for ISSAI implementation. The diagram below shows the different stages of support using 3i products.



A key feature of such support is the focus on advocacy, leadership and change management initiatives along with technical implementation support. Besides engagement and dialogue with different levels of SAI management and staff, the IDI also supports the SAI in its ISSAI advocacy and awareness initiatives with external stakeholders.

The second key feature of this support is that it starts with a detailed mapping of SAI's current audit practice. One of the lessons learned from Phase I was the need to examine SAI practice and then determine the applicable SAIs, instead of the other way round. This first step help SAIs understand ISSAIs in their own context.

Yet another key feature of such support is the link between SAI audit plan and ISSAI implementation. If ISSAI implementation is to be sustainable in an SAI, it needs to be a part of the regular processes of the SAI. During the pilot SAIs are encouraged to review their annual audit plans and align them to their ISSAI implementation ambitions.

During 2016 SAI level ISSAI implementation support was mainly provided by the 3i team within the IDI. In 2017 the IDI has plans to train a pool of selected regional ISSAI facilitators in providing such support. This will be a part of their continuous professional education. The IDI also plans to cooperate with the regions for providing such support. For the support to SAI Tonga, it is envisaged that PASAI will play a big role.

Programme Results Framework & Indicators[11]

Objective: *SAIs move towards ISSAI compliant audit practices'*

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline[12] (year)**	**Target (year)**
% 3i products updated within a year of changes in related ISSAIs	80% annually	% participating SAIs that conduct audit as per IDI guidance	0 (2016)	80 % (2017) 80% (2018)	% ISSAI compliant audits in SAIs supported at SAI level	0 (2016)	50% (2022)
Source: Programme Report		*Source: IDI Programme Monitoring System*			*Source: Programme 360 degrees*		
No. SAI teams trained in ISSAI compliant audit methodology	40 SAI teams (SDGs), 38 (SFC), 6 SAI level (2017) 20 (SFC) (2018)	% SAI trained staff that carry out ISSAI compliant audits	0 (2016)	80% (2017) 80% (2018)	% Supported SAIs have ISSAI compliant audit methodologies (FA, PA, and CA)	0 (2016)	70% (2020)
Source: Programme Report		*Source: IDI Programme Monitoring System*			*Source: IDI Programme Monitoring System*		
% regions and SAIs supported in setting up QA systems as per agreed timelines.	80% (2020)	% supported regions and SAIs that adapt IDI QA tools	0 (2016)	70 % (2019)	% Supported SAIs conduct QAs on a regular basis	0 (2016)	50% (2022)
Source : Programme Report		*Source: IDI Programme Monitoring System*			*Source: Programme 360degrees*		
No of participants trained in certification programmes	*TBD*	% IDI trained staff engaged in ISSAI implementation at SAI level on regular basis	0 (2016)	60% (2021)	% pilot / cooperative audit reports issued as per applicable timelines	0 (2016)	60% (2022)
Source: Programme Report		*Source : Programme 360*			Source : Programme 360 degrees		
% SAIs supported in ISSAI Implementation as per agreed commitments	80% (2020)	% trained participants that successfully complete certification programme	TBD	TBD	% 3i cooperative audits that meet applicable ISSAI requirements		60% (2022)

[11] Further targets will be added based on agreements with SAIs and regions.

Source: Programme report	*Source: IDI Programme Reports*	*Source: Programme 360 degrees*

Assumptions SAIs

- SAIs will keep the commitments they made for this programme.
- SAIs have appropriate institutional framework to conduct ISSAI based audits.
- SAIs have necessary resources to implement ISSAIs in the long term.
- SAI leadership and staff are committed to change

Assumptions IDI

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

Assumptions other stakeholders

- Stakeholder will support the SAI in implementation of ISSAIs.
- The regional bodies will support IDI in implementation and the IDI model.
- The country remains politically stable.

Projects & Budgets

Programme Component[13]	No.	Project	Budget in NOK	Duration	Region /Language
		2016			
	1	3i Phase II Product update meeting PA	98 670		
	2	3i Phase II Product update meeting CA	98 670		
	3	3i Phase II Product update meeting FA	98 670		
	4	3i Phase II pilot - SAI Bhutan - Activities 2016	246 675		
		TOTAL 2016	**542 684**		
		2017			
3i Product Portfolio	1	3i Phase II -Translation and publishing of updated products	200 000		Arabic , French, Spanish
	2	3i Phase II - Product Development Meeting – QA Guidance, Moving Towards ISSAI Implementation, Courseware for SAI Level support	500 000	2 weeks	ESR/ English
Certification Programmes	3	Participation in TGIAC	200 000		Global/English

[13] 3i cooperative and pilot audit projects are budgeted under other programmes.

Programme Component[13]	No.	Project	Budget in NOK	Duration	Region /Language
3i Community of practice	4	Maintenance and management of 3i Community of Practice	11 628		Arabic, English, French, Spanish
SAI level ISSAI Implementation Support [14]	5	3i Phase II –CPD workshop on SAI level support	441 967	One week	ESR/English
	6	3i Phase II SAI Level pilot – SAI Bhutan	176 623		ASOSAI/ English
	7	3i Phase II SAI level pilot – SAI Suriname	300 000		CAROSAI/English
	8	3i Phase II SAI level pilot –SAI Tonga	400 000		PASAI/English
	9	3i Phase II support - ASEANSAI	150 000		ASEANSAI/English
		TOTAL 2017	**2 380 218**		
		TOTAL 2018	**2 600 000**		
		TOTAL PROGRAMME	**5 522 902**		

Note: The figures for SAI level support of SAI Surname & SAI Tonga will change upon confirmation of funding modalities in due course of time.

Exit Strategy

Activity/Measure	*Description*
1. Top management and middle management involvement in the programme.	*The signed statement of commitments from the Head of SAIs will enforce commitment from the top management. The middle management will be included as part of the capacity development programmes of the Phase 2 as team leaders and implementers. This will ensure that the middle managers will not only acquire the skills, but also have the commitment to engage themselves in the implementation of phase II programme.*
2. Use of SAI and regional resources	*Professional capacity of SAI staff developed by using some resource persons and training SAI team and regional resource persons. All implementation strategies will be developed by the SAI staff and approved by the head of SAIs as part of annual operational plan to ensure that the implementation strategies become part of the process.*
3. Lessons Learned	*IDI and SAIs will learn from the activities and results to continuously adapt and improve the programmes in order to achieve sustainable results.*
5. updated 3i product portfolio	*The 3i product portfolio will be updated on a regular basis and products will be added as per user needs.*

[14] SAI level pilot projects will be determined as per agreement with SAI. Projects will be conducted on cost recovery basis.

6. SAI level support	*Focus on SAIs will enable IDI to provide holistic support thus facilitating sustainability. Besides technical support, SAI level support will also focus on engagement with SAI leadership, advocacy and change management measures.*
7. Wokstream	*Support for ISSAI implementation will be a longer term work stream at the IDI.*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code (*)
				(CxD)		(ExF)				
1.	Added value	3	1	3	0,6	1,8	Programme based on SAI needs, IDI service delivery model followed.	3i team	Only SAIs that show readiness and agree on commitments will participate in the programme.	
2.	Sustainability	3	2	6	0,6	3,6	SAI commitment, availability of regional resources, updated 3i products, 3i work stream at IDI, SAI resources developed, focus on organizational systems and change management	3i team	ISSAI Implementation requires SAI leadership commitment, resources and appropriate institutional framework.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Products created by qualified global and regional resource persons. .	3i team	Availability of resource persons for the entire duration of the programme	
4.	Availability of resource persons	3	2	6	0,2	1,2	Matching of resources to deliverables, development of SAI and regional resource pools	3i team		
5.	Availability of SAI level evidence based data on ISSAI implementation	3	2	6	0,6	3,6	Confidentiality of shared information, statement of commitments, SAIs encouraged to conduct SAI PMF. Support for regional and SAI level QA.	3i team		

Background

Leadership is a key driver of change, growth and performance for any and every SAI. The IDI's SAI strategic management framework recognizes it as a cross cutting function leading to SAI capacity development, SAI outputs and outcome, ultimately leading to SAIs contributing value and benefits for citizens. There are a number of initiatives in INTOSAI at the SAI level and the regional level for leadership development. Given the importance of working in this area the IDI Board decided that the IDI should include a leadership programme in its portfolio.

In 2015 the IDI launched SAI Young Leaders programme with a SAI Leadership Symposium. At this symposium key stakeholders and partners, current SAI leaders and young SAI leaders discussed different dimensions of SAI leadership. In 2016 the IDI continued with research and development, exploring a variety of different options for conducting the pilot. The first class of SAI Young Leaders is expected to come together for a six month full time programme in 2017 and graduate in 2018. The IDI plans to take stock after the pilot to determine future course of action. The projected programme timelines depend on the availability of mentors and IDI resources. If appropriate resources are not available, the timelines will be extended.

Programme Profile

Full Name	***SAI Young Leaders Programme***
Duration	*2015 – 2018*
Link to SAI & IDI Outcomes	*Linked to all strategic priorities of the IDI as SAI leaders play a key role in the contribution of their SAIs to integrity accountability and transparency, ensure that the SAI stays relevant and leads by example* *Will be carried out as per IDI service delivery model, will create a leadership network of SAI young leader.* *Therefore linked to IDI outcomes 1 and 3.*
Participating SAIs	*25 SAI Young Leaders from 25 SAIs across INTOSAI regions will be selected to participate in the programme. Each leader will have a SAI team that will work with him/her as a part of the programme projects.*
Other participating organizations	
Participants	*25 SAI young leaders selected after competitive process*
Cooperation Partners	*SAIs and regions*
Funding Sources & Budget	*IDI Basket Funding (OAG Norway, SIDA Sweden, MFA Finland)* NOK 4 067 513 (2016-2018)

Programme Implementation Strategy

The programme aims at 'changed SAI Young Leaders contributing to positive change in SAIs'. This is built on the concept of change or transformation. It aims to facilitate change of hearts and minds of SAI young leaders through a journey of discovery of themselves, their people, their SAIs and their environments. Such change at the individual level is expected to lead to a positive contribution to change at the SAI level.

The IDI will start by piloting one round of this programme during 2017 and 2018. The programme will target SAI young leaders up to the age of 40 years. The leader should have management responsibility for staff. The programme will be a full time programme for six

months with a combination of interactive sessions, activities, project work and on the job training. The programme will consist of the following components

1. **SYL Mentors –** For the SAI Young Leaders programme the IDI plans to select a team of six mentors for the programme. This team will be trained in different aspects of leadership development directly relevant to the programme.
2. **SYL Selection** – During 2017 SAIs will be invited to send in applications of candidates for a position in the programme. SAIs will be requested to nominate candidates based on specified criteria. Each candidates will be required to submit a letter on why s/he would like to join, a strategy document for bringing change in any one area in the SAI. Each candidate will also identify a local mentor who will sponsor the project and his/her project team and write a recommendation as a part of the application. The documents submitted will be vetted by a selection panel set up by the IDI. The selection panel will then interview shortlisted candidates and select 25 candidates. The IDI will aim for a gender balanced group.
3. **SYL Tree** – During the SAI leadership symposium the group drew a tree to define the competencies required by a SAI leader. In 2016 a team worked further on this concept to develop the competency framework aimed at through the SYL programme as well as the syllabus for the programme. This material will be further developed by the mentor team as a part of their design and development work.
4. **SYL Design and Development** – The mentor team will meet before the start and after each workshop to design and delivery material for the programme. The courseware will be designed and developed using IDI's systematic approach to training. The programme design will follow the 70-20-10 principle with 70% of the programme duration spent on the job training, 20 % on peer learning and 10% on formal classroom sessions.

5. **SYL Interactions** – The six month programme will comprise three face to face interactions of two weeks where all the SYLs and mentors will gather. Each workshop will be a mix of education and exposure activities. A number of leaders from different walks of life will be invited to intearct with the SYLs. SYLs will also be exposed to different types of insittuions like UN, NGOs, Parliaments etc.
   The period between the face to face interactions will be spent mainly at the SAI. Each SYL will develop his/her 'SAI Interactions programme' in consultation with their mentor from the mentor team and local mentor. The SYL will work together with the project team in the SAI in such a way that knowledge and skills that he/she has acquired from the programme will be transferred to the project team working with the SYL. It is hoped that this will create a multiplier effect in terms of building leadership competencies for a SAI team. Each programme is expected to include a number of elements that cover exposure to the working of key stakeholders within the SAI, transferring knowledge gained to the SAI project team and working together with the SAI project team on implementation of the change strategy. Throughout the programme SYLs will be provided online support and online interaction facilities.
6. **SYL contribution to SAI change –** The IDI will monitor the implementation of the change strategy by SYL even after the programme activities have been concluded. A lessons learned exercise will be conducted in 2018 to decide on the next class of SYLs. The programme material will be made available to all regions and SAIs that express interest in conducting such a programme at regional or local level.

Programme Results Framework & Indicators

Objective: ***Changed SAI Young Leaders contributing to positive change in SAIs***

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline[15] (year)**	**Target (year)**	**Indicator**	**Baseline[16] (year)**	**Target (year)**
No. of trained mentors for SYL programme	6 (2017)	Number of SYLs that successfully graduate the programme	0 (2016)	20 (2018)	% participating SAIs that report positive change due to the contribution of SYL.	0 (2016)	40% (2019)
Source: IDI project report		*Source: IDI programme report*			*Source: Programme 360 degrees*		
SYL tree and Interactions designed and developed	2017	No of change projects implemented by SYLs	0 (2016)	15 (2019)	% SYLs reporting self-change due to the programme	0 (2016)	50% (2019)
Source: IDI project report		*Source: Programme 360 degrees*			*Source: Programme 360degrees*		
No. of SYLs trained through the programme	20 (2018)	No. of participating SAIs and regions that use SYL courseware	0 (2016)	5 SAIs 1 region (2019)			
Source: IDI project report		*Source: Programme 360 degrees*					
No. of change projects developed and supported Self-Change SAI Change	*20 (2018)* *20 (2018)*	% SYLs who train others in on leadership skills	0 (2016)	50% (2019)			
Source : IDI project report		*Source : Programme 360 degrees*					
SYL community available on IDI portal	2017						

[15] Baselines and targets will be revised and updated after individual SAIs have completed their initial consideration mapping exercises

Assumptions SAIs

- SAI willing to send young leaders on six month full time programme
- SAIs agree to share costs
- SAIs have capacity and willingness to undertake the SYL Interactions programme within the SAI
- SAI interested in developing young leaders

Assumptions IDI

- ID has sufficient and appropriate resources for managing the programme
- Suitable mentors available for the duration of the programme

Assumptions other stakeholders

- Stakeholders are interested in leadership development programmes

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
		2016			
		SYL Design Meeting for the programme	528 777		
		SYL Selection Process	7 894		
		TOTAL 2016	**536 671**		
		2017			
Selection		SYL Selection of SYLs	11 628		
Mentor Development		SYL Mentor Development workshop	397 678		
Product Development		SYL Product Development Meeting 1	308 530		
		SYL Product Development Meeting 2	77 520		
		SYL Product Development Meeting 3	77 520		
Interactions		SYL Interactions Workshop 1	692 447		
		SYL Interactions Workshop 2	769 967		
		TOTAL 2017 (Still to be designed)	**2 335 290**		
		TOTAL 2018	**1 195 552**		
		TOTAL PROGRAMME	**4 067 513**		

Exit Strategy /Sustainability of programme

The programme will continue based on feedback from the SAI and participants for the foreseeable future.

	Description
1.Selection of participants and SAI	*SYLs will be selected following a rigorous process. Their SAI leadership will also be required to give commitment regarding proper utilisation of the SYL's services. SYLs will work together with SAI level project teams.*
2. Mentoring and on the job learning	*More than 70 % of the programme component will involve on the job learning. Local and course mentors will be available to SYLs throughout this process.*
3.Implementation of change strategy I	*SYLs will be required to implement change strategy during the programme.*
4. Lessons learned and exit conversation	*IDI will document lessons learned and conduct exit conversation with all SAI heads at the end of the programme. .*
5. SYL Network	*IDI will facilitate a SYL network through its platform*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CxD)		(ExF)				
1.	Added value	3	1	3	0,6	1,8	Programme is based on the needs of SAIs and candidates will be selected. IDI service model will be followed	MCD, DDG	The proposed programme design meets criteria of the IDI service delivery model.	
2.	Sustainability	3	2	6	0,6	3,6	Involvement of SAI leadership, exit dialogue, monitoring through the platform, SYLs not given enhanced leadership opportunities, critical mass may not be created in the SAI, resistance from older managers in SAIs.	MCD, DDG	SYLs may leave the SAI during or after the programme.	

3.	Quality of deliverables	3	2	6	0,6	3,6	Develop mentor team, bring in resources from different areas, provide involve local mentors to provide local context. Use SAT as tried and tested methodology.	MCD	The schedule is very demanding and there may be delays.	
5.	Availability of required resources	3	2	6	0,9	5,4	Agreement with mentors and their organisations, contracting in resources not available in the SAI community.	MCD, DDG	The mentor requirement is substantial. Inability to get the right mentors for the duration of the programme will affect programme delivery.	

Background

The IDI started working with strategic planning for SAIs in 2006. In 2007 the IDI expanded the programme into a Needs Assessment and Strategic Planning Programme. This programme was delivered in most INTOSAI regions – AFROSAI-E, CREFIAF, ARABOSAI, ASOSAI, OLACEFS, CAROSAI (regional level). In 2009 the IDI published its strategic planning handbook for SAIs. This handbook documents IDI's recommended process for strategic planning and has been widely used by SAIs in the INTOSAI community.
Developments over the years, like the introduction of ISSAIs, SAI PMF, ISSAI 12, focus on outcomes, on performance measurement and reporting have necessitated changes in the IDI thinking on strategic planning. The IDI also realised that the dynamics of strategic planning in the region and in the SAI were slightly different and both needed to be addressed specifically.

In light of this the IDI launched the Strategy, Performance Measurement and Reporting programme in 2015. This programme was also identified as one of the main priorities in the 2014 global survey. 2015saw the development of the SAI Strategic Management Framework and a draft guidance. The SAIs of Liberia and Bhutan were facilitated in the development of their strategic plans using this draft guidance. Regions like ASOSAI and CAROSAI have also been supported. In 2016 the IDI and the regions agreed on a Strategic Management Model for INTOSAI regions. In 2017 the IDI plans to finalise and publish the guidance document on strategic management for SAIs and INTOSAI regions and continue to support SAIs and regions in the development of strategic plans, operational plans and performance measurement frameworks.

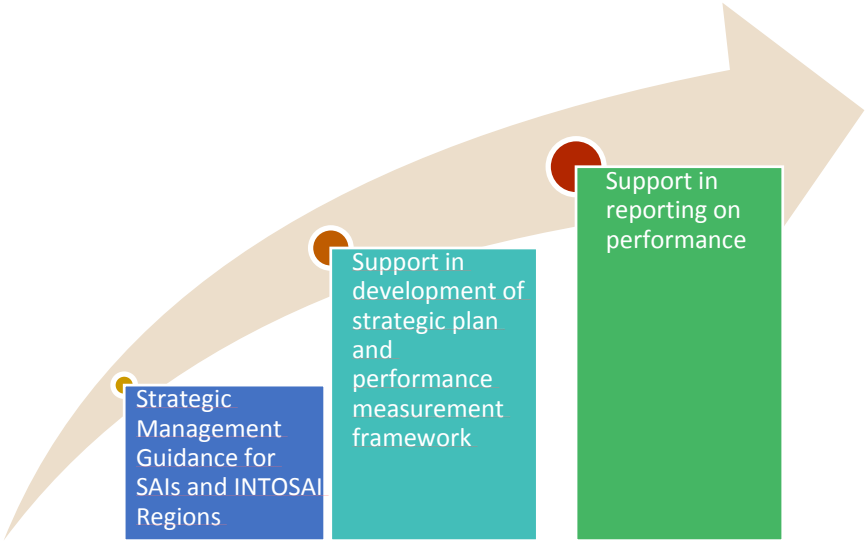
Linked to other IDI programmes like SAI PMF, which can come in at the needs assessment stage of strategic planning, 3i programme which includes developing ISSAI implementation strategy, SAI engaging with stakeholders programme which includes development of stakeholder engagement strategy and auditing SDGS programme as value and benefits to be delivered through the implementation of strategic plan and SAI contribution to the implementation of SDGs are not different.

Programme Profile

Full Name	***Strategy Performance Measurement and Reporting***
Duration	*2015 to 2018*
Link to SAI & IDI Outcomes	*Focuses mainly on enhancing governance and capacity at the SAI, Regional and IDI level and through such enhancement will contribute to all the strategic priorities in the IDI strategic plan.* *The updated Guidance on Strategic planning will be a global public good and the programme will create pools of strategic planning Facilitators for the benefit of all regions and SAIs.* *As the programme will be delivered following IDI service delivery model, it will help SAIs in strengthening their strategic planning and resource management process and in developing and implement performance measurement and reporting systems. Therefore, it also covers IDI outcomes 1, 2 and 3.*
Participating Regions and SAIs	*Programme is planned to be offered to all INTOSAI regions and SAIs. Support will be offered based on demand and available resources.* *2015-2016 : INTOSAI regions supported ASOSAI,CAROSAI, SAI Liberia and SAI Bhutan* *2017-2018: Support may be provided to ARABOSAI, 5 to 7 SAIs in CAROSAI and 5 SAIs in PASAI.*
Other participating organizations	
Participants	*Heads of SAI/top management, SAI staff and managers at different levels and key external stakeholders of the SAI and INTOSAI region*
Cooperation Partners	*INTOSAI regions, SAIs*
Funding Sources & Budget	*IDI basket funds(OAG Norway, SIDA Sweden, MFA Finland)* NOK 2 091 086 (2016-2018)

Programme Implementation Strategy

*The main objective of the programme is '**strategically managed SAIs and INTOSAI Regions leading to higher performance'.*** The programme consists of the following components:



1. **Strategic Management**: A guidance for SAIs and INTOSAI regions. In 2015 the IDI aligned the SAI PMF and the IDI's Capacity Development Framework to develop a SAI Strategic Management Framework. Guidance material on different elements of a strategic plan was also developed. In 2016 the IDI and the INTOSAI regions agreed on the Strategic Management Model for INTOSAI regions. In 2017 the IDI plans to assemble a global team to work on bringing together different elements, looking at case studies from SAIs and regions supported so far and publishing the guidance document on the IDI community portal. The document will also be translated into Arabic, French and Spanish .This document will provide detailed step by step guidance on the strategic management process which includes not only the development of a strategic plan, but its implementation, measurement and reporting on performance.
2. **Support in development of strategic plan, performance measurement framework and reporting on** performance – The IDI will provide support on demand basis. At both the regional and the SAI level such support would include providing guidance to regional or SAI strategic planning teams. It is the strategic planning teams that will conduct different stages of strategic management in their region or SAI. Such process will start with developing a plan for developing the strategic plan. The IDI recommended process for strategic management involves wide consultation with a number of internal and external stakeholders The IDI also plans to develop a short eLearning module to support SAIs in this regard. IDI support will continue up to the review of the implementation of the first operational plan. Through its programme 360 the IDI will also seek feedback on the implementation of the plan developed with IDI support.

The IDI will take stock in 2020 and document lessons learned. The IDI will also plan virtual exit meetings with different SAIs and regions after the review of the implementation of the first operational plan.

Programme Results Framework & Indicators

Objective: ***Strategically managed SAIs and INTOSAI regions leading to higher performance***

Programme Outputs		IDI Outcomes			SAI and Region Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Strategic Management: Guidance for SAIs and regions available in four languages	(2017)	% supported SAIs that use IDI Guidance and successfully develop their strategic plans.	0 (2015)	50% (2017-2018)	% supported SAIs that largely implement their first operational plan. % INTOSAI regions that largely implement their first operational plan.	0 (2015) 0 (2015)	50% (2021) 50% (2021)
Source : IDI community portal		*Source: IDI Programme Monitoring System*			*Source : SAI and regions annual report on their performance measures., Programme 360*		
Courseware on Strategic planning, performance measurement and reporting developed as per IDI methodology English	(2017)	% supported regions that use IDI guidance and successfully develop their strategic plans.	0 (2015)	50% (2017-2018)	% supported SAIs that report higher performance based on implementation of strategic plan % INTOSAI regions that report higher performance based on implementation of strategic plan	0 (2015) 0 (2015)	50% (2021) 50% (2021)
Source : IDI project reports		*Source : IDI Project reports and Programme Monitoring System*			*Source : SAI and regions annual report on their performance measures., Programme 360*		
Number of SAIs supported	10(2017) As per demand (2018)	% IDI trained persons used in the development of strategic plan.	0 (2015)	50% (2018) 60% (2019)			
Source : IDI project reports		*Source : IDI Project reports and Programme Monitoring System*					
% regions supported as per agreed timelines	1 (2017) As per demand (2018)	No. of SAIs that report using the guidance to develop strategic plans	0 (2015)	25% (2021)			

Source : IDI project reports		*Source : IDI Global survey 2019*					

Assumptions SAIs & INTOSAI Regions

- SAIs & INTOSAI Regions have resources to develop and implement strategic plans
- Readiness and buy in of SAI and regional leadership
- Willingness to change

Assumptions IDI

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

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/ Language
	1	SPMR Support to regions for SP	81 600		CAROSAI/English
	2	SPMR Support to SP for 3 SAIs	50 000		ASOSAI, AFROSAI-E/English
		TOTAL 2016	**131 600**		
Guidance	3	SPMR Product Development – Guidance and Courseware	503 725	2 weeks	English
	4	SPMR Translations (Arabic)	116 280		Arabic
	5	SPMR eLearning course PASAI /CAROSAI	38 760	4 weeks	PASAI/CAROSAI/ English
	6	SPMR workshop PASAI (5 SAIs)	91 474	1 week	PASAI/English
	7	SPMR workshop CAROSAI (5 SAIs)	319 460	1 week	CAROSAI/English
	8	SPMR Online support	7 752	Need based	PASAI/CAROSAI/English
	9	SPMR support to INTOSAI regions (ARABOSAI and CAROSAI)	142 637	Need based	
		TOTAL 2017	**1 220 088**		
		TOTAL 2018 incl. ARABOSAI	**739 398**		
		TOTAL PROGRAMME	**2 091 086**		

Exit Strategy

Activity/Measure	*Description*
1. Cooperation Meeting with SAI top Management	*SAI top management and Regional top Management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes.*
2. Use of SAI resources	*Professional capacity of SAI staff developed by using some as resource persons for the programme. Support for developing Regional and SAI Strategic plans, the update of the Strategic planning Guidance and training of Strategic planning Facilitators require the participation of resource people from SAIs and Regions.*
3. Lessons Learned & Exit Meetings	*IDI will hold a lessons learned workshop with SAIs and regions that have been provided support in strategic planning. The lessons learned will feed into future support provided under the programme.*
4. Monitoring and follow up	*The IDI will monitor the process at least until the implementation of the first operational plan.*
5. SAI and Regions reporting on performance	*SAIs and regions will be supported in measuring performance and reporting on performance*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	IDI service delivery model followed, programme based on SAI needs, SAI commitment and SAI readiness will be ascertained	MCD Global & Regional		
2.	Sustainability	3	2	6	0,6	3,6	Involvement of SAI leadership, monitoring and follow up of implementation, creation of capacity within the SAI and region to develop own SP.	MCD Global & Regional	Availability of resources, change in SAI leadership, environmental changes.	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level by an experienced team. Model develop after	MCD Global & Regional		

							wide consultations and trials			
4.	Availability of resource persons	3	2	6	0,6	3,6	Identify resource persons from each round of SPMR support	MCD Global & Regional	Getting the numbers necessary for the duration required may be a challenge.	

SAI INDEPENDENCE

Background

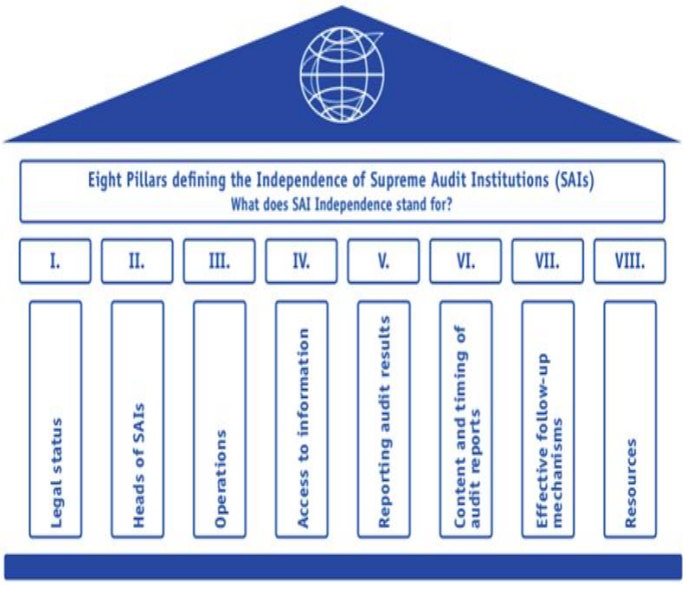
Effective SAIs deliver value and benefits and make a difference to the lives of citizens by contributing to accountability, transparency and integrity, staying relevant and leading by example. To be able to deliver these value and benefits as envisaged in ISSAI 12, a SAI needs an enabling and conducive institutional framework. This includes independence as a primary requirement. Both the INTOSAI Lima and Mexico declarations define this SAI independence. SAI independence also finds central place in the March 2012 UN General Assembly resolution 66/209 promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs. The 69th UNGA Resolution from December 2014 also mentions the importance of promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening Supreme Audit Institutions.

It recognizes that SAIs can accomplish their tasks objectively and effectively only if they are independent of the audited entity and are protected against outside influence. In reality, many SAIs in the INTOSAI community still fall well short of the level of institutional capacity and independence defined in the Mexico Declaration. Financial independence is necessary for adequate allocation of resources to the SAIs. However, the 2014 IDI Global Survey revealed that 80.2 per cent of the SAIs have reported that their budgets are approved by the legislature. In the remaining cases it is approved by different formations of the executive. Even when the budgets are approved by the legislature, it is important that the budget is presented by the SAI directly to the legislature. However this is currently the case only in a minority of SAIs. Across the SAI community, only in case of 37 per cent of the SAIs the budget goes directly to the legislature. 40.7 per cent of SAIs state that they have faced interference from executive in respect of their budgets being approved thus affecting their financial independence. This is manifested in the form of cuts in budget without discussion, mid-term cuts along with other government departments, adjustment according to top ceilings determined by the government, no additional budget for requirement of additional staff etc. well.

With regards to another indicator of independence of SAIs being the publication of Audit Reports, the Global Survey found that 70% of SAIs reported that they published at least 80% of the completed audit reports. However, only 15% of responding SAIs indicated that they did not publish any audit reports in the previous year. Much work has already been done to promote independence, especially by the INTOSAI General Secretariat, some INTOSAI regions, SAIs providing bilateral support and other development partners. However, as the 2014 IDI Global Survey indicates SAIs continue to face challenges in terms of their independence.

Given SAI needs and the importance of this issue to the effectiveness of SAIs, IDI has initiated this pilot programme to contribute to the ongoing efforts. The programme has been launched in 2016.

This pilot is currently provided for in IDI's operational planning cycle 2016- 2018. Given the nature of the topic, it is difficult to estimate the duration of support required by the three SAIs selected for the pilot. The IDI will decide on further engagement in this area based on the results of this pilot effort. Since getting greater independence is largely a result of wide stakeholder engagement and ability to influence and persuade key stakeholders, this programme is also linked to the SAI Engaging with Stakeholders programme.



Programme Profile

Full Name	*SAI Independence*
Duration	*2016 to 2018*
Link to SAI & IDI Outcomes	*As this programme is related to the enhancement of the institutional capacity of the SAI and becoming stronger institutions, it is linked to all three strategic priorities.* *As the programme will be delivered following IDI service delivery model, it will involve the development and use of global public goods and help SAIs in establishing stronger networks with other actors/stakeholders in order to obtain a greater independence, it also covers IDI outcomes 1, 2 and 3.*
Participating SAIs	*The programme will be piloted in three selected SAIs. Based on available resources, at least one French speaking SAI from CREFIAF with a Court model and two SAIs from English speaking regions are likely to be selected for the pilot.*
Other participating organizations	*During SAI pilots the IDI and partners will also engage with various country level stakeholders.*
Participants	*Head of SAI, top management, middle management (functional heads), SAI staff involved in stakeholders engagement (audit and non-audit), representatives of SAI key Stakeholders*
Cooperation Partners	*INTOSAI General Secretariat, INTOSAI Regions, UN, CBC, MFA France*
Funding Sources & Budget	*MFA France, IDI basket fund(OAG Norway, SIDA Sweden, MFA Finland)* NOK 3 123 503 (2016-2018)

Programme Implementation Strategy

The main objective of the programme is 'Greater SAI Independence' . SAIs in the INTOSAI community have different levels of independence as compared to the eight principles of independence elucidated by ISSAI 10. In many SAIs there is also a difference between their de facto and the de jure independence. This pilot programme aims to support SAI's in their quest for greater independence through the following three programme components.

1. **Advocate SAI independence-** IDI will contribute to ongoing advocacy efforts by promoting the value and benefits of SAIs and the need for SAI independence at all fora that the IDI is invited to. At the global level the IDI plans to set up a High Level Advisory Panel for SAI independence. SAI leaders and leaders from other key stakeholders who can advocate the cause of SAI Independence will be invited to join. The members of the panel would be called upon to advocate for SAI independence at global and regional level. They could also be invited to join country level advocacy missions in the SAIs supported through this programme. As a part of its SAI level pilots the IDI will also advocate SAI independence to key stakeholders at country level. Advocacy at the SAI level will be done through mechanisms such as one to one conversations with country level donors, engagement with key stakeholders (executive, parliament, judiciary, media and civil society and by encouraging the SAI to participate in national accountability fora or platforms.

2. **Guidance on SAI Independence**- The IDI plans to build on and bring together the work done by stakeholders to provide practical guidance on moving towards greater SAI independence. The guidance will be developed by a global team of resource persons between June 2016 and March 2017. The guidance aims to provide advice on drafting legislations in different local context, tackling wicked questions and developing and implementing a strategy for SAI Independence. Guidance on engaging with different stakeholders in the process of independence will be linked to the guidance on SAI engaging with stakeholders. The guidance on SAI Independence will be available in English, French, Arabic and Spanish in 2017.
3. **SAI level support for 3 selected SAIs–** IDI will provide SAI level support on a pilot basis to three SAIs who seek to strengthen their independence. The IDI will engage with the regions to select the SAIs for the pilot based on criteria agreed to with key stakeholders. These criteria include SAI leadership and commitment, need and opportunity for change, potential for lessons learned, SAI influence and SAIs being represented from different regions, with possibly different audit models and levels of independence**.** The selection is expected to be completed in early 2017. Selected SAIs will be supported in taking stock of their situation, scanning the environment and developing a realistic strategy for greater independence. The specific support provided to each SAI would then depend on the strategy for the SAI. It would most likely include advocacy and facilitation of SAI-stakeholder engagement, providing advice on drafting legislation, preparing for greater independence in terms of organizational and professional capacity and deciding on action to be taken when independence is achieved.

Programme Results Framework & Indicators

Objective: Greater SAI independence

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
Guidance on SAI Independence available in English, French, Spanish and Arabic	(2017)	% participating SAIs that conduct needs assessment and develop Independence Strategy as per IDI guidance	0 (2015)	60% (2018)	% participating SAIs that report enhanced independence as per ISSAI 10	0 (2015)	33% (2022)
Source : IDI community portal		*Source : Programme Monitoring System*			*Source : IDI Programme Monitoring System*		
No. of SAIs provided SAI level support for greater independence	3 selected SAIs (2017-2018)	% SAIs (supported at local level) which implement their Independence Strategy	0 (2015)	35% (2021)			
Source : IDI project reports		*Source : Programme Monitoring System*					
No. of SAI leaders and staff supported in enhancing professional capacity in strategizing for independence	20 (2017) 20 (2018)						
Source: IDI reports							
% request for advice on SAI Independence addressed	70% annually						

Assumptions SAIs

- SAIs seek and are committed to attain independence as per provisions of ISSAI 10
- SAIs keep commitments

Assumptions IDI

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

Assumptions other stakeholders

- Programme Partners are willing to provide resources for supporting SAIs
- Stakeholders at country level are interested in enhanced independence of the SAI

Projects & Budgets

Programme Component	No.	Project	Budget in NOK	Duration	Region/Language
		2016			
	1	Planning meeting	70 597	2 days	
	2	CoP and collection of resources	3 876		
	3	Product Development Meeting	184 886		
	4	Product Review Meeting – Guidance on SAI Independence	460 389		
		TOTAL 2016	**719 748**		
		2017			
SAI Independence Guidance	5	SI Translation of English Guidance into French, Spanish and Arabic	193 800		
SAI Level support	6	SI Support visit to SAI 1	100 000	One week	CREFIAF/French
	7	SI Support visit to SAI 1	100 000	One week	CREFIAF/French
Advocacy	8	Meeting of High Level Advisory Panel on Independence	128 528	2 days	Global/English
		TOTAL 2017	**522 328**		
		TOTAL 2018	**1 881 427**		
		TOTAL PROGRAMME	**3 123 503**		

Exit Strategy

Activity/Measure	*Description*
1. SAI commitment	*SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes after the completion of the programme*
2. Partnership with regions	*IDI will partner with the respective region to ensure support to the SAI after the IDI pilot finishes*
3. Lessons Learned & Exit Meetings	*IDI will organise lessons learned and exit meetings with SAI teams and SAI management. The supported SAIs will also be invited to share lessons learned with other SAIs across the INTOSAI community.*
4 Facilitating engagement with global, regional and local stakeholders	*IDI will facilitate engagement with global, regional and local stakeholders as a part of the support. Strengthened stakeholder relations should help SAIs in achieving and maintaining independence in the long term*

5. Capacity Development support at local level	*During its support visits IDI will facilitate sessions for professional capacity development of SAI staff and managers. This support will be based on IDI guidance. IDI will also provide offsite advise as needed by the SAI.*
6. Before, during and after support	*IDI will encourage SAIs to reflect on and implement measures before getting independence, during the independence process and after independence has been achieved. SAI Independence strategy will be aligned to SAI overall strategy*

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	**Risk**	**Impact**	**Probability**	**Risk rating**	**Control rating**	**Residual risk**	**Control measures**	**Control Owner**	**Notes**	**Alert Code**
				(CXD)		(EXF)				
1.	Added value	3	1	3	0,2	0,6	Support relevant to SAI needs, facilitation approach to build SAI capacity to engage with independence	MCD		
2.	Sustainability	3	2	6	0,8	4,8	SAI selected based on criteria, provided holistic support for enhancing independence	MCD	Local context and environmental changes beyond the control of the SAI	
3.	Quality of deliverables	3	2	6	0,2	1,2	Goods developed at global level first, involvement of competent experts and facilitators, partnership with UN and other INTOSAI bodies and stakeholders	MCD	Much work has already been done in this area	
4.	Availability of resource persons	3	2	6	0,2	1,2	High Level Advisory Panel for SAI independence, partnership with regions	MCD		
5	Stakeholder and environmental readiness	3	2	6	0,8	4,8	Facilitate SAI stakeholder engagement and advocate SAI Independence	MCD	Stakeholder behavior and environmental readiness not in control of SAI	

AUDIT OF LENDING AND BORROWING FRAMEWORKS

Background

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

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

Until the previous version of this programme plan the IDI had planned for a pool of certified PDA experts as one of the deliverables from the programme. However, in light of the resources required to create such a pool, the current requirements for certification for competency and level of professional staff capacity currently available in participating SAIs, it was decided to remove this component and instead to focus attention on the development of organisational capacity of the SAI to conduct quality audits in this area on a regular basis. Accordingly a QA mechanism and lessons learned / exit meeting were included as programme components. In 2016 14 SAIs participated in the QA, which was conducted by experts from the INTOSAI WGPD. The IDI also engaged with WGPD to develop a community for Public Debt Audit, managed by experts from WGPD, instead of a programme linked community. This community will be available on the KSC-IDI community portal.

Programme Profile

Full Name & Duration	**Audit of Lending and Borrowing Frameworks , 2013-2017**
Programme Status	Implementation Phase
Participating Group(s)	24 SAIs from ASOSAI, AFROSAI-E,OLACEFS, EUROSAI
Participating SAIs	<u>ASOSAI</u> 1. Bangladesh 2. Bhutan 3. China 4. India 5. Malaysia 6. Maldives 7. Mongolia 8. Nepal 9.Philippines <u>AFROSAI-E</u> 1. Botswana 2. Kenya 3. South Africa 4. Tanzania 5. Zambia 6. Zimbabwe <u>OLACEFS</u> 1. Argentina 2. Brazil 3. Colombia 4. Honduras 5. Paraguay 6. Peru 7. Mexico 8. Venezuela <u>EUROSAI</u> 1. Georgia
Level of participating staff	SAI top management , senior management, operational management
Cooperating Partners & SAI in-kind support	<u>Cooperation partners:</u> WGPD, United Nations Institute of training and Research (UNITAR), United Nations Conference on Trade and Development (UNCTAD). MFA Norway is a financing partner <u>SAI and other institutions in-kind support</u> **Resource Persons**: from SAIs of Mongolia, Macedonia, Philippines, Brazil, Argentina, Panama, Mexico, USA, Reserve Bank of India, Deloitte Norge and UNCTAD **Hosts** : 2014 - SAI Malaysia, Mexico and China 2015- SAI Paraguay
Funding Sources	Earmarked funding of NOK 9.5 million for 2013-2016 from MFA, Norway

A. Programme Results Framework

Link to SP/OI	Indicator	Baseline (2013)	Milestone1 (2014)	Milestone 2 (2015-16)	Targeted Achievement
SAI Outcomes					
SO1	Number of participating SAIs which issue[17] audit report on lending or borrowing framework within the established legal time frame	None	N/A	N/A	16 (2016)
	Source : IDI Progrmme Monitoring and Reporting system				
SO4	Number of draft audit reports which generally meet best practice requirements as per applicable ISSAI's and best practices in public debt management	None	N/A	N/A	12 (2017)
	Source : QA by independent reviewers (2016)				
IDI Outcomes					
IO 1.1	Programme delivered as per the IDI Service Delivery Model a) Programme selected on the basis of criteria defined by the IDI b)Beneficiary SAI leadership involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development i.e. institutional, organisational, professional staff capacity. d) IDI core values and principles are respected e) IDI partners with relevant INTOSAI Committees, WGs and/ or regions	N/A	N/A	N/A	Programme delivered as per IDI Service Delivery Model by 2016

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

IO1.2	Programme delivered to time and budget a)Programme expenditure did not exceed the final budget by more than 10% b) Programme was completed no more than three months after the planned/revised completion date	N/A	N/A	N/A	Programme completed by 2016 with expenditure not exceeding the final budget by more than 10%
IO1.1	Percentage participating SAI staff whose professional capacity is developed by a) Successfully completing their professional training b) Conducting pilot audits as per best practice c) being deployed in future audits	None	80% SAI staff achieve a) in 2014	80% SAI staff achieve a) and b) in 2015	50% SAI staff achieve a), b) and c) by 2019
IO1.1	Percentage participating SAIs who report that they have established a mechanism for conducting audit of lending and borrowing frameworks on a regular basis, using guidance provided in the programme	None	N/A	N/A	50% (2017)
IO. 2.1	No. of participating SAIs that report use of IDI-WGPD's updated Guide on Public Debt Management Audit	None	N/A	N/A	12 SAIs (2017)
IO. 3.1	No. of participating SAI staff who a) Qualify as IDI-WGPD certified public debt audit champions b) Are used by their own SAIs or regions	None	N/A	N/A	Programme Design changed in 2015 and this component has been deleted.
	Programme Outputs				
	elearning courses in English and Spanish on concepts and standards designed and delivered to SAI staff as per IDI's systematic approach to training	None	Achieved	N/A	Achieved in 2014
	Source : Project reports				
	Support provided for pilot audits to SAI teams	None	N/A	Achieved	25 SAI teams supported 2015
	Source : Project reports				
	IDI Community Portal hosts a) Community of Practice for public debt champions b) Resource material and guidance on public debt audit	None	a) Achieved	b) Achieved	a) & b) Achieved by 2017
	Source : Project Reports				
	Global Public Goods developed and published on IDI community portal	None	a) Achieved	b) Achieved	a)&b) Achieved by 2016

	a) Updated IDI-WGPD guidance b) Compendium of findings resulting from the ALBF				
	Source : Project Reports, IDI Community Portal				
	Lessons learned documented and exit strategy discussions held with SAIs				Achieved by 2017
	Source : Project Reports				

Projects and Budgets

Language	No.	Project	Budget in NOK	Funding Source
English	1	ALBF Transregional compendium and guidance update development meeting	325 429	MFA Norway
English	2	ALBF Transregional compendium and guidance update finalisation meeting	248 064	MFA Norway
English	3	Quality Workshop English region	487 446	MFA Norway
Spanish	4	Quality Workshop Spanish region	151 745	
English	5	Knowledge sharing meetings (WGPD)	48 527	MFA Norway
English	6	Community of Practice	5 492	MFA Norway
		TOTAL 2016	**1 266 703**	
	1	Lessons learned/Exit meeting	381 826	
	2	Translation	50 000	
	3	Programme Evaluation	225 358	MFA Norway
		TOTAL 2017	**657 183**	
		TOTAL PROGRAMME	**1 923 886**	

Stakeholder Communication Plan

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

Programme Monitoring Plan

Monitoring Tool	Frequency	Responsible	Expected data
Project Reports	To be filed within 15 days of the end of each project.	Manager Capacity Development	Activity related outputs achieved, actual v/s budgeted expenses, key lessons learned
Programme Monitoring Reports	1.Quarterly for pilot audits 2. Web reports on downloads of materials and 3. Annual reports at conclusion of programme to monitor progress	Manager Capacity Development	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	Manager Capacity Development, S&K Manager	Outputs delivered, deviations if any, possible impact on target group, risks identified,, implementation plan for next period, total expenses, approved budget and deviations, proposed budget for next period

Programme Evaluation Plan

- External evaluation to be carried out in 2017

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

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
3. Different stakeholders i.e. MFA, UNCTAD and SAIs may have competing expectations from the programme	Stakeholder and global planning meetings aimed at building consensus on expectations, results and scope and design of the programme	Stakeholder expectations may change over the duration of the programme	IDI/Stakeholders
4. Resource constraints: - Subject matter experts , including legal experts, may not be available - Programme may not find sufficient funding	Liaise with UNCTAD for legal and public finance management experts, WGPD and SAIs for subject matter experts	Sovereign lending being an emerging area of audit, appropriate subject matter experts may not be available	IDI

		Agreement with MFA Norway earmarked funds, Develop cost-sharing formula for participation of SAIs from non-OECD countries.	With the drop in NOK the actual funding for the programme has reduced substantially	
5. Country public financial management environments in different regions may be quite varied , thus creating a challenge in the programme to find the right pitch		A collaborative approach in programme design where experts from different INTOSAI regions work together simultaneously in English and Spanish to build on each others' experience.	The programme may not be able to address all the issues relevant in different country environments	IDI
New Risks	None	N/A	N/A	N/A

CBC SUPPORT PROGRAMME: IDI-ASOSAI COOPERATIVE AUDIT PROGRAMME ON AUDIT OF DISASTER MANAGEMENT[18]

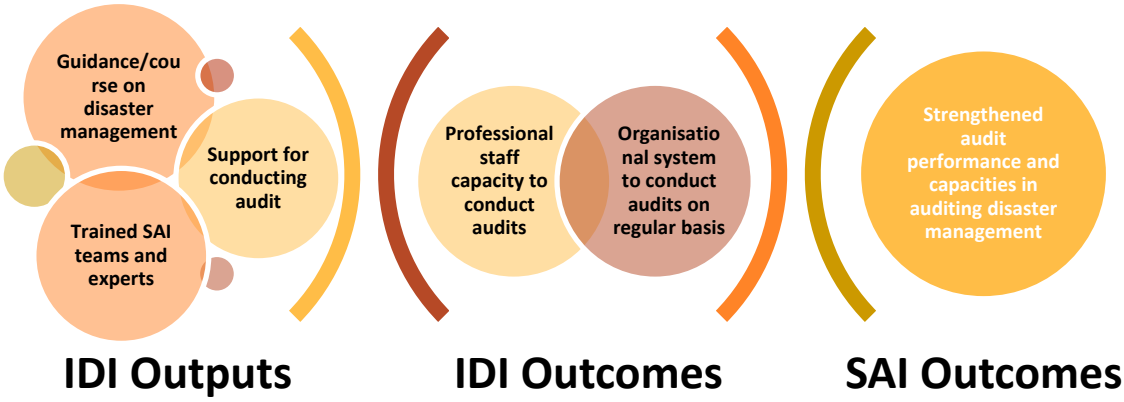
Background

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

Programme Profile

Full Name & Duration	IDI-ASOSAI Cooperative Audit Programme on Audit of Disaster Management, 2015-2016
Programme Status	Implementation Phase
Participating Group	SAIs in ASOSAI & Ukraine
Participating SAIs	ASOSAI 1. Afghanistan 2. Bangladesh 3. Bhutan 4. China 5. Indonesia 6. India 7. Korea 8. Malaysia 9. Maldives 10. Mongolia 11. Nepal 12. Philippines 13. Pakistan 14. Myanmar 15. Cambodia 16. Lao PDR 17. Thailand 18. Vietnam 19. Ukraine
Level of participating staff	SAI middle management and operational management level staff
Cooperating Partners & SAI in-kind support	Cooperation partners: INTOSAI Working Group on Environment Audit (WGEA), ASOSAI, SAI in-kind support **Resource Persons**: Bhutan, China, Pakistan, Indonesia, Philippines **Hosts:** Bhutan, Malaysia, Indonesia
Funding Sources	IDI Basket Funds

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



SAI Outcomes					
Link to SP/OI	**Indicator**	**Baseline (2014)**	**Milestone1 (2015)**	**Milestone 2 (2016)**	**Targeted Achievement**
SO 1	Number of participating SAIs which issue[19] audit report on disaster management within the established legal time frame	None	N/A	N/A	12 (2016)
	Source : Programme Report 2016, Programme Evaluation Report 2017				
SO 4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	8 (2017)
	Source : Review by subject matter experts in 2017				
IDI Outcomes					
Link to SP/OI	**Indicator**	**Baseline (2014)**	**Milestone1 (2015)**	**Milestone 2 (2016)**	**Targeted Achievement**
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme	N/A	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016

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

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

Programme Outputs

Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
	E-course in English on disaster management designed and delivered to SAI staff as per IDI's e-Learning methodology	None	Achieved	N/A	Achieved in 2015
	Source : IDI Programme Report 2017				

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

Programme Activities

Language	No.	Activities	Budget NOK
		2016	
English	1	Audit planning meeting	566 132
English	2	Audit review meeting	788 301
		Total 2016	**1 354 433**
	3	IDI – ASOSAI 3i Audit of Disaster Management - Quality Assurance workshop & Exit Meeting	283 568
		Total 2017	**283 568**
		Total Programme	**1 638 001**

Stakeholder Communication Plan

Communication with IDI Board

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

Communication with ASOSAI and WGEA

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

Communication with Donors

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

Programme Monitoring Plan

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

Programme Evaluation Plan

Programme evaluation to be carried out in 2017

Contribution to IDI Gender Goal

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

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

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

CBC SUPPORT PROGRAMME: IDI-PASAI COOPERATIVE AUDIT PROGRAMME ON AUDIT OF PROCUREMENTS

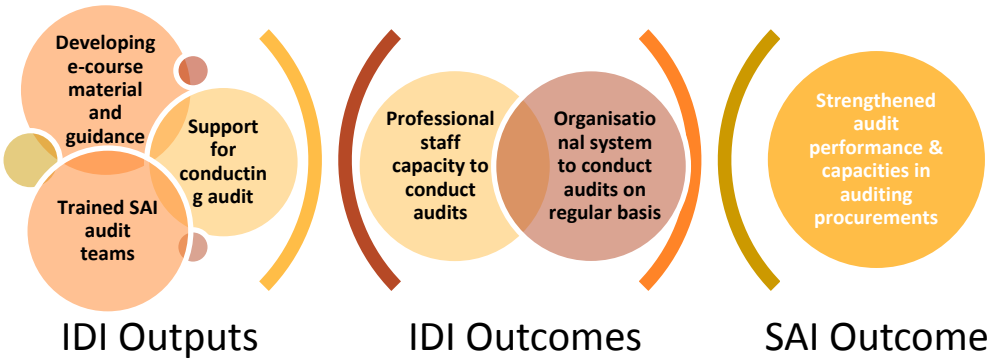
Background

As per IDI plans under the CBC Support Programme and the 3i Programme, the IDI planned to support ISSAI based cooperative audits in SAIs in PASAI. Public sector procurement is one of the largest part of expenditure incurred by any government. Public procurement procedures vary widely based on the different country legislations. In developing countries donor agencies often also provide significant amount of aid which is used to procure goods and services in the public sector using the donor funds. Continuing the good practice of facilitating cooperative audits in PASAI, IDI and PASAI decided to facilitate a Cooperative Compliance Audit of Procurement. This is the first time that both IDI and PASAI have facilitated an ISSAI based compliance audit methodology. This model is also expected to be used for facilitating ISSAI based cooperative compliance audits in other regions.

Programme Profile

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

Programme Results Framework



SAI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
SO1	Number of participating SAIs which issue[20] audit report on procurements within the established legal time frame	None	N/A	N/A	8 (2016)
	Source : Programme Report 2016, Programme Evaluation Report 2017				
SO4	Number of draft audit reports from the cooperative audit which generally meet best practice requirements as per applicable ISSAIs	None	N/A	N/A	6 (2017)
	Source : Review by subject matter experts in 2017				
IDI Outcomes					
Link to SP/OI	Indicator	Baseline (2014)	Milestone1 (2015)	Milestone 2 (2016)	Targeted Achievement
I.O. 1.1	Programme delivered as per the IDI Service Delivery Model a) Selected on the basis of criteria defined by the IDI b) Beneficiary SAI leadership is actively involved in programme selection and design and beneficiary SAIs resource persons participate in design, development and delivery of the programme c) Results framework that integrates at least two of the three aspects of capacity development	N/A	N/A	N/A	Programme planned to be delivered as per IDI Service Delivery Model by 2016

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

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

	SAI audit reports quality assured	None	N/A	N/A	8 SAI Audit reports quality assured by 2017
	Source : Quality Assurance Reports in 2017				

Programme Activities

Language	No.	Activities	Budget NOK
		2016	
English	1	Audit review meeting	781 573
		Total 2016	**781 573**
		2017	
English	2	IDI – PASAI 3i Audit of Procurement - Quality Assurance workshop & Exit Meeting	342 328
		Total 2017	**342 328**
		Total Programme	**1 123 901**

Stakeholder Communication Plan

Communication with IDI Board

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

Communication with PASAI and Donor

Programme Status Report submitted and presented during PASAI GB Meetings and PASAI Congress.
Report to DFID(residual reporting for 2015) and other donors as per requirement

Programme Monitoring Plan

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

Programme Evaluation Plan

Programme Evaluation to be carried out in 2017

Contribution to IDI Gender Goal

SAI Outcome	SAI teams will be encouraged to include gender considerations in audit of procurements

IDI Outcome	i. IDI nomination criteria for participation in the programme to encourage participation of women ii. IDI programme management team and the programme resource teams composition to be gender balanced to the extent possible

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

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

IDI BILATERAL SUPPORT PROGRAMME

Background

While a large majority of SAIs in developing countries successfully participate in the regional and global IDI programmes, a substantial number of SAIs require more extensive support to sustainably develop their capacity and performance. The objective of IDI's bilateral support is to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance. The target SAIs are characterized by weak internal capacity and lack of support. Though not the case always, SAIs with substantial needs of support are often in fragile states. The IDI is willing to support all SAIs regardless of the political environment they operate in. This involves a substantial result-risk in terms of slow SAI development, but as a provider of last resort the IDI is willing to take this risk in cooperation with its resourcing partners.

The revised IDI mandate endorsed by the INCOSAI in 2013 gave the IDI a mandate to work bilaterally. Establishing bilateral support is among the important areas of the IDI strategic plan and IDI mandate. In 2016 the IDI has developed a new bilateral policy. The policy is forwarded to the IDI Board for approval in November 2016.

The IDI has two major approaches to bilateral support. One approach is to initiate and prepare the SAI for more extensive capacity development support. This includes support to strategic planning and establishing partnerships for long-term capacity development, such as institutional partnerships with well performing SAIs. The other approach is to deliver capacity development in selected areas. IDI can support SAIs in securing funding and in implementing selected strategic priorities where IDI has comparative advantages. If approach 1 is chosen, approach 2 can be considered subsequently.

For IDI to consider bilateral support, the SAI should request for support. IDI will assess all forms of requests using the same set of conditions:

1. The SAI is weak and there is a need for bilateral support in areas where IDI has competencies and comparative advantages
2. The SAI does not have other providers of support and there are no other INTOSAI community providers able to deliver the support needed
3. IDI has the capacity to provide support and proper working arrangements can be established
4. The SAI demonstrates a willingness and continued commitment to strengthen its performance and operate according to the principles of transparency and accountability

The Bilateral policy describes the conditions, principles and phases of bilateral support programmes more in detail.

Programme Profile

Full Name	***IDI Bilateral Support***
Duration	*2016 -2018*
Link to SAI & IDI Outcomes	*This programme will contribute to all the SAI outcomes, but the relative contribution of bilateral programmes will be limited compared to the global and regional programmes which cover a greater number of SAIs.* *The IDI outcome indicators related to effective capacity development programmes, and especially IO2, are relevant. The outcomes related to IO1 are only partly relevant as they mainly cover global and regional programmes.* *The programme will be delivered based on the IDI Bilateral policy.*
Participating SAIs	*The bilateral support programme in IDI is under development. The SAIs of Somalia and Afghanistan have been supported 2015-2016. From 2017 onwards new SAIs are expected to be a part of the programme.*
Other participating organizations	*In new programmes, other stakeholders from the PFM system in the country may also participate in programme interventions.*

Participants	*Head of SAI, top management (for management meeting and planning/strategic planning meetings) , middle management (functional heads), Audit teams and SAI staff (audit and non audit),*
Cooperation Partners	*INTOSAI Regions*
Funding Sources & Budget	*Norad has funded projects in Somalia and Afghanistan for 2015-16. Earmarked funding from 2017 onwards is not established as per Nov 2016.*

Programme Implementation Plans

The overall objective of IDI's bilateral support programmes is to ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance.

The objectives for IDI's bilateral support programme for 2016-18 are:

1. The established bilateral support programmes in Somalia and Afghanistan are well managed and reaching their intended outputs
2. The new policy and option of bilateral support from IDI is made known among potential partner-SAIs and other stakeholders
3. Three bilateral support programmes established, including possible continuation of cooperation with SAI Somalia and SAI Afghanistan
4. Operational guidelines are established
5. Competencies for working in fragile states strengthened in IDI

Timeline and activities

Period	Activities
2016	*1. The established bilateral support programmes in Somalia and Afghanistan are well managed and reaching their intended outputs*
2016 – Feb 2017	*2. The policy and option of bilateral support from IDI is made known among potential partner-SAIs and other stakeholders* • Presentation for regions meeting IDI • IDI website • Presentation in the IDI newsletter • Develop a presentation to be used at relevant meetings where IDI staff attend/present to increase awareness in regional/global meetings • Ask INTOSAI Regions to promote/communicate the programme in their channels • Send information to all donors especially about the IDI bilateral support • Send information to SAIs in the target group
2016 – 2017	*3. Three bilateral support programmes established* **Somalia:** Clarify whether cooperation with Federal OAG Somalia should continue, in dialogue with OAG Somalia, the Norwegian embassy in Nairobi, DFID, WB and AFROSAI-E. **Afghanistan:** Clarify whether cooperation with SAO Afghanistan should continue in some form, in dialogue with SAOA and WB **Other countries:** IDI will explore different options for new partner-SAI in dialogue with the INTOSAI regional organizations.
2017	*4. Operational guidelines established in line with the* Harmonize the operational guidelines with the IDI handbook for capacity development

Period	Activities
	• Templates for managing bilateral projects developed
2017 - 2018	*5. Competencies for working in fragile states strengthened in IDI* • Identify most relevant competency needs in IDI related to capacity development in fragile states • Establish training or seminars internally or externally, depending on the skills required and availability of trainings. Integration of training in other IDI activities will be considered.

Bilateral Support to the Federal Office of the Auditor General in Somalia (FOAGS)

The objective of the programme is to develop a new Strategic Plan for the FOAGS for implementation from 2017. The new Strategic Plan will incorporate the long term capacity development needs of the FOAGS. This programme includes support to FOAGS to conduct iCATs (ISSAI Compliance Assessment Tools) and a SAI PMF Assessment, culminating in a needs assessment for providing inputs for the plan.

During 2015, SAI Somalia has been provided with training of their staff to conduct SAI PMF assessment and also the iCATs. During 2016, the FOAGS has done most of the iCATs, but not completed the report. The SAI PMF has not been carried out by FOAGS. Following a dialogue with FOAGS, it has been decided to only carry out a limited version of the SAI PMF as a needs assessment for the new strategic plan. The process of strategic planning is delayed compare to the plan.

Continued support to FOAGS in 2017 will be considered, especially to complete the strategic plan if it is not finalized in 2016. Additional support to FOAGS will have to be explored with especially the WB which has approved plans of support to FOAGS as a part of a PFM programme and DFID who also considers to support FOAGS.

Bilateral Support to the Supreme Audit Office, Islamic Republic of Afghanistan (SAOA)

The primary objective of this Cooperation is to support SAOA in conducting a SAI PMF assessment and iCATs review which will be used to improve the audit work in line with the ISSAIs and for the development of the new Strategic Plan of SAOA. In 2015 staff of SAOA were in the iCATS and SAI PMF tools. The iCATS were completed by SAOA in mid-2016. The SAI PMF report has been delayed, but is expected to be finalized and externally reviewed by the end of 2016.

Continued support to SAOA will be considered, but is less likely as SAOA is widely supported through a World Bank capacity development programme running to the end of 2017. SAOA is also participating in an IDI programme for SAIs in ASOSAI where a Cooperative Audit of Disaster Management is conducted.

Support to other countries

Bilateral support to execution of Ebola-related audits of the SAIs of Liberia and Sierra Leone was planned in 2016, but following a dialogue with the SAIs, IDI concluded that the project was less relevant and feasible than assumed.

IDI will explore different options for new bilateral partnerships in dialogue with the INTOSAI regional organizations. The new Global Call for Proposals (GCP) process will involve a 2nd tier targeting a smaller group of the most challenged SAIs. IDI may play a role in the process of developing proposals and meeting the needs for capacity development of these SAIs. New bilateral partnerships may therefore be established as a part of the GCP 2nd tier process. For bilateral support to be established to a SAI, IDI will have to receive a request for support from a SAI and the IDI conditions for bilateral support have to be met.

Programme Results Framework & Indicators

Objective: Ensure that the most challenged SAIs with substantial needs for capacity development are assisted and are improving their performance.

Programme Outputs		IDI Outcomes			SAI Outcomes		
Indicator	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**	**Indicator**	**Baseline (year)**	**Target (year)**
<u>Somalia:</u> a. FOAGS staff trained in SAI PMF b. FOAGS staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs c. FOAGS strategic planning team trained in developing strategic plan	2016	a. SAI PMF carried out by FOAGS staff and quality assured b. FOAGS staff carry out iCATs, which are reviewed by a resource team of experts c. FOAGS develops its new strategic plan based on the IDI model and develops an operational plan to implement the strategy	NA	2016	a. FOAGS implements the Strategic Plan developed through the cooperation with the IDI. b. The Strategic Planning process using the IDI model is institutionalised in FOAGS. **c.** FOAGS performance is enhanced by implementing the Strategic Plan. *Source: Post Programme assessment and review*	NA	From 2017
<u>Afghanistan:</u> a. SAOA staff trained in SAI PMF b. SAOA staff trained in carrying out Level 2 ISSAIs and Financial audit, Performance Audit and Compliance Audit iCATs	2016	a. SAI PMF carried out by SAOA staff with IDI support and quality assured *b.* SAOA staff carry out iCATs, which are reviewed by a resource team of experts	NA	2016	a. SAOA utilizes the results of SAI PMF assessment and iCATs review to develop their ISSAI Implementation Strategy and align it with their strategic plan. *b.* SAOA utilises the results of the SAI PMF assessment and iCATs review as inputs for their next round of strategic planning. *Source: Post Programme assessment and review*	NA	From 2017
<u>Management of the bilateral support programme:</u> IDI Bilateral Support Policy Developed	2016	IDI Bilateral Support Policy Implemented		2017			

Assumptions SAIs

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

Assumptions IDI

- IDI has sufficient resources (funding and staff) to manage this programme

Programme Outputs	IDI Outcomes	SAI Outcomes

- IDI will get in kind contribution from SAIs in terms of required resource persons and hosting facilities

Assumptions other stakeholders

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

Projects & Budgets

No.	Project	Budget in NOK	Funding Source
1	2016 SAI Somalia: Review iCATs and SAI PMF. Develop strategic plan.	1 166 366[21]	Norad
2	2016 SAI Afghanistan: independent quality review of the SAI PMF report	35 100	Norad
	TOTAL 2016	**1 201 466**	
3	2017: New bilateral programme activities in Somalia, Afghanistan or new countries	500 000[22]	IDI basket funding (OAG Norway, SIDA Sweden, MFA Finland)
	TOTAL 2017	**500 000**	IDI basket funding (OAG Norway, SIDA Sweden, MFA Finland)
	TOTAL 2018	**500 000**	
	TOTAL PROGRAME	**2 201 466**	

Exit Strategy

Activity/Measure	*Description*
1. Cooperation Meeting with SAI top Management	*SAI top management are involved in programme design and framing of programme outcomes. They sign a statement of commitments for achieving programme outcomes after the completion of the programme*
2. Use of SAI resources	*Staff from other SAIs are used as resource persons.*
3. Lessons Learned & Exit Meetings	*IDI will organise lessons learned and/or exit meetings with SAI teams and SAI management.*
4. Role of SAI middle level management	*SAI middle level management that supervises the SAI PMF assessment, iCATs and audits will be involved in the programme follow up*
5. SAI strategic & operational planning	*The support programmes are directly linked to developing the SAIs strategic plans. The SAIs will be encouraged to also develop the operational plans following the improved strategic plans.*

[21] The actual expenditure will be less. A revised figure will be presented for Norad in mid-October.

[22] Additional funds from external sources will be requested for, in order to finance new bilateral programmes.

Risk Management

A	B	C	D	E	F	G	H	I	J	K
No.	Risk	Impact	Probability	Risk rating	Control rating	Residual risk	Control measures	Control Owner	Notes	Alert Code
				(CXD)		(EXF)				
1.	Added value	3	2	6	0,6	3,6	Adapt the IDI material and advises to the context, regular dialogue with the SAIs on how to ensure IDI add value	Manager Bilaterals		
2.	Sustainability	3	2	6	0,6	3,6	Programme based on involvement of SAIs in programme planning, SAI commitment, exit meeting	Manager Bilaterals	IDI is not working on site in these countries where the situation is very fragile.	
3.	Available and qualified resource persons	3	1	3	0,2	1,2	Database of resource persons, use of resource persons from the region	Manager Bilaterals		
4.	Availability of safe venues in-country or in neighboring country	3	1	3	0,2	1,2	Use of neighboring countries	Manager Bilaterals		
5.	SAIs willing to share sensitive information regarding mandate and practices	3	2	6	0,6	3,6	Signing of statements of commitments, ensure confidentiality of shared information,	Manager Bilaterals	Varies between the partner-SAIs	
6.	SAIs having the required capacity or sufficient priority to implement the agreed programme activities on time	3	3	9	0,6	5,4	Adjust plans, dialogue with the SAIs on priorities.	Manager Bilaterals		
7.	Communication between IDI and the SAI	3	3	9	0,6	5,4	Frequent communication on e-mail and telephone, involve IDI top management in communication.	Manager Bilaterals	Varies between the partner-SAIs	

SUPREME AUDIT INSTITUTIONS PERFORMANCE MEASUREMENT FRAMEWORK (SAI PMF)

Background

The SAI Performance Measurement Framework (SAI PMF) is an international framework for self, peer, or external assessment of a SAI's performance against the ISSAIs and other established international good practices, thereby enabling the SAI to confidently engage internally and externally regarding its future. It has been developed under the auspices of the INTOSAI Working Group on the Value and Benefits of SAIs (WGVBS), with valuable support from the INTOSAI-Donor Cooperation. It is expected to be endorsed as an INTOSAI framework at INCOSAI in December 2016.

SAI PMF will be implemented under INTOSAI ownership in collaboration with the donor community. CBC will take the strategic governance lead on behalf of INTOSAI and establish a SAI PMF Independent Advisory Group, comprising volunteers from INTOSAI, the donor community and other stakeholders with expertise in SAI PMF and/or similar measurement tools. The KSC will support knowledge sharing on SAI PMF. IDI will be the operational lead on SAI PMF support, coordination and facilitation, and will establish a SAI PMF Team for this purpose. A SAI PMF Strategy 2017-19 is also expected to be endorsed at INCOSAI, giving formal recognition to these roles and responsibilities. The following program description is based on IDI's role in the SAI PMF strategy, while recognising that a more detailed implementation plan will be developed following approval of the strategy and in consultation with relevant stakeholders and potential funders.

Programme Profile

Full Name	***SAI Performance Measurement Framework***
Duration	*Continuous, but initial focus on supporting implementation of the SAI PMF Strategy 2017-19*
Link to SAI & IDI Outcomes	*The SAI PMF program contributes to assessing status and identifying needs in relation to the SAI outcomes, and measuring progress in reaching SAI outcomes.* *It also contributes to IDI Outcome 1: effective capacity development programs; IDI Outcome 2: Global Public Goods used by Stakeholders; IDI Outcome 3: Stronger INTOSAI Regional Bodies, Networks and Communities; and IDI Outcome 4: Scaled-up and more Effective Support to SAIs.*
Participating SAIs	*As a global public good, the SAI PMF enables all interested SAIs – whether from developed or developing countries. The core support functions for SAI PMF will be available to all countries, recognising that use of the SAI PMF by developed countries sends a positive signal to all countries about the credibility of the framework. More intensive programmatic support on SAI PMF will be focused on developing countries, though developed countries may also participate providing they finance their own participation.*
Other participating organizations	*CBC, KSC, SAI PMF Independent Advisory Group, INTOSAI regions, Donor Community, other stakeholders (e.g. CCAF, GIZ, consultancy firms)*
Participants	*Heads of SAIs; senior SAI management especially those engaged in strategic planning and coordinating capacity development initiatives; donor staff involved in SAI capacity development support; consultants.*
Funding Sources & Budget	• *Core: IDI core funding from the Norwegian Parliament. Other core funding to be sourced.* • *Programmatic: DFAT Australia funding for PASAI. Other programmatic funding to be sourced.* • *Project funding: financial and in-kind support will be sought for individual projects such as training courses.*

Programme Implementation Strategy

The overall purpose of the SAI PMF strategy is to guide the global roll out of SAI PMF after endorsement at INCOSAI 2016 to achieve **sustainable improvement in SAI performance globally, through use of SAI PMF**.

A single, globally recognized and broadly used needs assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. It will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development programmes.

To achieve this purpose, the following two strategic outcomes have been identified.

***Strategic outcome 2.1*: To establish the SAI PMF as a widely recognised tool within INTOSAI for holistic, evidence-based SAI performance measurement, and recognised as such by in-country stakeholders and the donor community**

The first strategic outcome relates to the SAI PMF's credibility as a performance measurement framework among all key stakeholders, that it is accepted, supported and used by SAIs, INTOSAI regional organisations and other bodies of INTOSAI, and recognised by the donor community, as the SAI needs assessment and measurement framework of choice.

The following factors may impact acceptance of the SAI PMF during roll-out:

a) INTOSAI leadership and strategic governance: There is a need for endorsement and steadfast support at all levels of INTOSAI, as well as effective strategic direction and monitoring by a dedicated INTOSAI goal committee.

b) Expert support that is properly resourced: The establishment of a dedicated and adequately resourced unit to provide day-to-day quality support, coordination and facilitation of SAI PMF.

c) Involvement of the regional organisations: Not all regions may be equally capacitated or inclined to immediately develop and implement needs-based regional strategies supporting the SAI PMF roll-out. However, SAI PMF provides a valuable tool that, according to demand, can be used by groups of SAIs and/or INTOSAI regions to better facilitate knowledge sharing between SAIs.

d) Quality assessments and assessment reports: Proper training courses and workshops, guidance material, advice to assessment teams, and offering of independent review of quality of assessment reports will be vital.

e) Continued donor engagement in SAI PMF: In order to benefit from donors sharing their experiences and knowledge; to maintain SAI PMF as the framework of choice and prevent creation and promotion of alternative assessment tools, increasing the assessment burden on SAIs; and to provide the credibility that comes from endorsement and acceptance by users external to INTOSAI.

f) Effective communication and successful awareness-raising: Structured communication targeted at key stakeholders should raise awareness of the value of SAI PMF assessments and the real benefits to be derived from embracing the SAI PMF at SAI and regional level, and thereby drive a change in behaviour within INTOSAI and strengthen donor-wide support for the tool. Of particular importance is the need to ensure buy-in at the highest level of SAI management.

Str*ategic outcome 2.2*: Through an effective roll-out of the SAI PMF, with proper guidance and support activities, ensuring that all assessments are considered to be of high quality, credible and relevant by all users

High quality SAI PMF reports based on factual accuracy are fundamental if the SAI PMF reports shall form a credible basis for strategic planning, further capacity development, monitoring performance over time, and identifying the results of capacity development initiatives. Low quality assessment reports on the other hand will not only limit the usefulness of the report for the SAI in question, but may also negatively impact the credibility of the SAI PMF. Focus on ensuring quality of assessment through training courses and workshops, guidance material, advice to assessment teams, and offering of independent review of quality of assessment reports is therefore essential.

In its 2017-22 strategic plan INTOSAI commits to fostering SAI capacity development and continuous performance improvement. The INTOSAI strategic plan recognizes the voluntary nature of SAI PMF, but seeks to allocate roles and responsibilities to create the proper environment for high quality assessments by those SAIs wishing to apply SAI PMF, and to further promote the effective use of the resulting assessments.

Components of the SAI PMF Strategy

There are broadly five different functions that are essential for the SAI PMF strategy to meet its purpose, and it is important with clear allocation of roles and responsibilities in relation to these.

- SAI PMF function 1: Strategic governance and advice: The CBC is established to build the capabilities and professional capacities of SAIs and will be responsible for SAI PMF strategy and decisions connected to revision of the SAI PMF. The

CBC is also responsible for establishing a platform for communication on strategic SAI PMF matters, and to ensure engagement by both the INTOSAI and donor communities.

- In order to provide for strategic advice, the CBC will establish a SAI PMF Independent Advisory Group (Advisory Group) of volunteer donors, SAIs and INTOSAI bodies. The Advisory Group will provide strategic advice and recommendations to support the CBC and the IDI SAI PMF Team in their efforts to implement the SAI PMF strategy, and to ensure continued and appropriate donor engagement in SAI PMF.

- SAI PMF function 2: Conduct SAI PMF assessments: This function lies under the governance of the individual SAI – the decision whether or not to undergo a SAI PMF assessment is voluntary, and it is the Head of the SAI that makes all key decisions about the assessment, including whether or not to initiate an assessment, when to conduct the assessment, how to conduct the assessment, and if, when, and for what purpose to publish the assessment report. (It is important that the SAI is seen to be acting in an independent manner in all its activities, to ensure credibility as an independent audit organization and especially, that the SAI is not seen to be acting on the instruction of others.)

- The assessment teams conducting the individual assessments should in total have good skills in SAI PMF, experience from all relevant audit disciplines (financial, compliance, performance, and/or jurisdictional control if relevant) contain evaluators with work experience from a SAI of the same model in order to avoid the risk of misunderstanding the functioning of the evaluated SAI, have knowledge about organizational management systems, and be familiar with level 1-3 of the ISSAI framework.

Global implementation support arrangements

IDI will be the operational lead on SAI PMF support, coordination, and facilitation and will establish a SAI PMF Team working on tasks related to SAI PMF. This SAI PMF Team in the IDI will have the responsibility for delivery and/or support of the remaining three SAI PMF functions.

- SAI PMF function 3: Support of Assessment Quality and Global Monitoring: This function relates to being the global coordinator, training body, support function and knowledge centre for SAI PMF. This includes amongst others, development of guidance and training materials, delivery of training courses and workshops, provide general support to assessors, and development of a pool of experts to support SAI PMF roll-out in different languages.

- SAI PMF function 4: Facilitate SAI PMF assessments and use of assessment results: This function will address needs expressed by INTOSAI regions (and sub-regions), groups of SAIs and individual SAIs for facilitation support in relation to conduct of, and understanding and use of, results from SAI PMF assessments. Regional SAI PMF plans that address identified common SAI PMF needs and linking this with regional capacity development programs will be developed when requested in collaboration with the relevant INTOSAI-region. The facilitation function is likely to be the most resource intensive part of the SAI PMF strategy, and will be subject to both demand and resource availability.

- SAI PMF function 5: Quality Assurance / Independent Review: This function entails promoting the importance of adequate quality assurance processes to ensure the production of credible, high quality SAI PMF reports. The IDI SAI PMF Team will offer to conduct, or arrange other SAI PMF experts to conduct, independent reviews of all SAI PMF assessments. A statement of independent review will be issued for all reports that have undergone an independent review arranged by the SAI PMF Team in the IDI.

Programme Results Framework & Indicators

The SAI PMF results framework seeks to show planned inputs, SAI PMF functions with underlying activities, outputs, outcomes and assumptions at all levels of the results chain, to provide a basis on which the SAI PMF performance measurement system can be based. The results framework also provides a basis for future evaluations, by setting out the results and assumptions considered necessary and sufficient at each level of the results chain in order to achieve the results at the next level of the results chain.

For the SAI PMF, the results chain is: **inputs-SAI PMF function (with underlying activities)-outputs-SAI PMF Outcomes-SAI Outcomes**, and the **impact** of SAIs in making a difference to the lives of citizens. The components of the results framework are defined as follows:

- **Inputs**: all inputs, including engagement of INTOSAI and donors in the CBC, SAI PMF Independent Advisory Group and the IDI board, SAI PMF Team staff and core funds, financing for specific activities and programs, participation of SAI staff and leadership in activities and programs, in-kind contributions of SAIs, involvement of INTOSAI regional bodies and committees, contributions from other SAIs including subject matter experts.
- **SAI PMF functions**: the main themes of the SAI PMF strategy, showing how inputs are used to deliver the activities underlying the individual SAI PMF functions.
- **Outputs**: tangible results of SAI PMF activities, such as training courses and workshops, guidance material developed and maintained, regional SAI PMF plans developed and implemented and assessments conducted.
- **SAI PMF Outcomes**: this focuses on whether the activities planned are successful in promoting behavior change among the INTOSAI and Donor communities towards considering the SAI PMF as the favorable SAI performance management framework, and towards producing credible and high quality reports. This is the highest level of results attributable to the SAI PMF strategy, and contributes to achievement of SAI outcomes (below).
- **SAI Outcomes**: measures the desired performance improvements in SAIs that the SAI PMF strategy is intended to contribute to. This relates to independence and legal framework (including mandate); the quality of its core audit work; the quantity, submission and publication of financial, compliance and performance audits; and the effectiveness of its internal organizational systems. This is the level at which the performance of SAIs should be measured, noting that it may take 3-5 years to see performance change at this level.
- **Impact**: the contribution of SAIs in making a difference to the lives of citizens, through strengthening the accountability, transparency and integrity of government, demonstrating ongoing relevance to citizens, Parliament and other stakeholders, and leading by example in the public sector.

It is important to explicitly recognize the difference between SAI PMF outcomes on the one hand and SAI outcomes on the other hand. SAI PMF outcomes are closely attributable to the SAI PMF activities and are useful for evaluating program economy, efficiency and effectiveness. SAI outcomes are influenced by many factors beyond SAI PMF (e.g. capacity, resourcing and independence of the SAI) and are useful for monitoring and evaluating performance improvement at the level of the SAI. These have been included to recognize that SAI PMF assessments and related activities are an efficient way of contributing to strengthening the performance of SAIs around the world, and are not an end in themselves.

SAI PMF Results Framework

Purpose: Sustainable improvement in SAI performance globally

Relevance to SAI and Stakeholders' Needs

INPUTS	SAI PMF FUNCTIONS	OUTPUTS
INTOSAI & Donor Participation in CBC, IDI Board, Advisory Group etc.	**Strategic Governance and Advice**	SAI PMF revised when needed Strategic direction and monitoring of global roll out
	Supporting Assessment Quality and Global Monitoring	Training courses & workshops Assessments supported Guidance material developed and maintained Global data SAI PMF implementation
SAI PMF unit staff (budget & in-kind support)	**Conduct SAI PMF Assessments**	SAI PMF assessments conducted
Funding for SAI PMF activities	**Facilitate SAI PMF Assessments and Use of Results**	Regional coordination meetings Regional plans developed and rolled out Regional programs implemented SAI PMF assessments used as basis for strategic and capacity development planning – regional and country level
INTOSAI Engagement SAIs, Regions, & Committees	**Quality Assurance/ Independent Review**	Guidance material maintained SAI PMF assessments with independent review arranged by IDI Independently reviewed assessments

SAI PMF OUTCOMES

To establish the SAI PMF as a widely recognised tool within INTOSAI for holistic, evidence-based SAI performance measurement, and recognised as such by in-country stakeholders and the donor community

Through an effective roll-out of the SAI PMF, ensuring that all assessments are considered to be of high quality, credible and relevant by all users.

Sustainable Improvement in SAI Performance Management & SAI Performance

SAI OUTCOMES
[SAI PMF Contribution to Improved SAI Performance]

- **SAI Independence & Legal Framework**
- **SAI Internal Governance & Ethics**
- **Audit Quality & Reporting,** in Financial Audit Performance Audit Compliance Audit (Judgements)
- **SAI Financial Management, Assets & Support Services**
- **SAI Human Resources & Training**
- **SAI Communication & Stakeholder Management**

IMPACT

Value and Benefits of SAIs: Making a Difference to the Lives of Citizens

Strengthening the Accountability, Transparency and Integrity of Government

Demonstrating Ongoing Relevance to Citizens, Parliament and Other Stakeholders

Leading by Example in the Public Sector

Economy, Efficiency & Effectiveness of SAI PMF

ASSUMPTIONS/RISKS

- ✓ INTOSAI & Donors (and other relevant stakeholders) continued engagement in SAI PMF
- ✓ Funds needed for the necessary SAI PMF functions and for global roll out of SAI PMF match donor interests & funding
- ✓ SAIs seek to use support (incl. trainings, workshop, QA etc.) offered by IDI's SAI PMF unit
- ✓ SAIs want to participate in regional SAI PMF programs
- ✓ Regional strategies and programs are adjusted to regional needs and capacities
- ✓ SAIs conduct credible SAI PMF assessments & share results
- ✓ Donors respect SAI decision making on SAI PMF assessments
- ✓ SAIs coordinate SAI PMF assessments to be used as basis for organisational planning
- ✓ Identified SAI capacity development needs matches deficiencies in SAI performance
- ✓ SAIs take ownership of their own capacity development
- ✓ SAI leaders drive change
- ✓ SAIs have sufficient funding & independence to make the changes necessary to sustain performance
- ✓ Country political economy favours a stronger SAI
- ✓ Improved SAI performance can delivers impact country
- ✓ Country environment promotes accountability, transparency & integrity
- ✓ Executive implements audit recommendations
- ✓ Legislature reviews audit report, enforces follow-up

The results system seeks to facilitate monitoring, reporting and evaluation of the SAI PMF roll-out at SAI PMF outcome level. The table below include the performance indicators used to measure the SAI PMF outcomes, these will be measured annually or every third year. The performance on SAI Outcomes will not be measured by the SAI PMF unit within the IDI, but elsewhere within INTOSAI.[23] A results system at output level will be linked to operational plans for implementation of the strategy.[24]

PURPOSE: Sustainable improvement in SAI performance globally				
SAI PMF Outcome Indicator 1: Conducted Assessments	**Baseline 2015**	**Milestone 1 2017**	**Milestone 2 2018**	**Target 2019**
Cumulative number of SAIs with a SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment	a) 20[25] (Developing countries 80% Developed countries 20%[26]) b) -	a) 40 b) -	a) 55 b) -	a) 65 b) 10[27]
	Achieved:			
	Source: Annual IDI survey tracking assessments			
SAI PMF Outcome Indicator 2: Quality of Assessments	**Baseline 2016[28]**	**Milestone 1 2017**	**Milestone 2 2018**	**Target 2019**
Percentage of conducted assessments finalized the last three years that includes a QA statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	48%	53%	58%	63%
	Achieved:			
	Source: Annual IDI survey tracking assessments			
SAI PMF Outcome Indicator 3: Assessment results used in SAI strategic planning and capacity development	**Baseline 2015**	**Milestone 1 2017**	**Milestone 2 2018**	**Target 2019**
Percentage of conducted assessments finalized the last three years that are reported as having been used as basis for SAI strategic planning and/or capacity building projects.	-	-	-	LDC & LI = 80% LMI = 75%; UMI = 65% HI =50%[29]
	Achieved:			
	Source: Annual IDI survey tracking assessments			

[23] IDC Results Framework, IDI Strategic Plan results framework

[24] Operational plans for implementation of the SAI PMF strategy will be developed by the IDI

[25] The baseline for 2015 is measured based on the total number of finalized draft reports, as some SAIs testing SAI PMF in the pilot phase decided not to formally develop a final report.

[26] The SAI PMF is a performance measurement tool for all SAIs, regardless of development level. The ratio between developed and developing countries in regards of use of the SAI PMF will be monitored and reported on. Developing countries are defined as countries listed on the OECD's DAC list of ODA recipients.

[27] Target is low in 2019, as few SAIs will have reached the stage for development of new strategic plan for the SAI (depending on strategic period set)

[28] As of September 2016

[29] Classification based on OECD's DAC list of ODA recipients.

LDC, LI, LMI, UMI, HI refer to the classification used in the OECD DAC list: Least Developed Countries, Other Low Income Countries, Lower Middle Income Countries, Upper Middle Income Countries, and High Income Countries

Projects & Budgets

The following budget figures reflect program costs only. Staff costs and overheads are included in core department 2 costs. IDI will seek additional funding and in-kind contributions to support delivery of the SAI PMF program.

Regional specific programs will be developed and taken forward subject to demand from the SAIs, following discussion with INTOSAI regional bodies, and subject to availability of staffing and funding from partners.

Currently a regional program is underway in PASAI, funded by DFAT Australia, to facilitate 10 SAIs to undertake SAI PMF assessments as part of a coordinated and facilitated regional approach (5 South Pacific SAIs in 2016, and 5 North Pacific SAIs in 2017).

IDI will continue dialogue with OLACEFS, ARABOSAI and CAROSAI regarding similar programs focused on conducting and/or utilising SAI PMF assessments, and will explore interest with other regions. Such programs may also be taken forward in connection with IDI's Strategy, Performance Measurement and Reporting program.

2017

SAI PMF Function & Activity	Budget (NOK)	Funding Source
SAI PMF Function 3: Support of Assessment Quality and Global Monitoring		
Coordination and delivery of standard SAI PMF training courses	513,000	IDI Core Funds
Coordination and delivery of advanced SAI PMF workshops	300,600	IDI Core Funds
Maintenance of SAI PMF training material and guidance	416,000	IDI Core Funds
Communication and Awareness Raising on SAI PMF	46,800	IDI Core Funds
SAI PMF Function 4: Facilitate SAI PMF Assessments and Use of Assessment Results		
Global: Participation in events as part of INTOSAI regions' SAI PMF programs	129,500	IDI Core Funds
Region Specific Facilitation Programs:		
AFROSAI	-	
AFROSAI-E	-	
ARABOSAI	-	
ASOSAI	-	
CAROSAI	-	
CREFIAF	-	
EUROSAI	-	
OLACEFS	-	
PASAI: 'Supporting SAI Performance Measurement in PASAI'	1,008,392	DFAT Australia
SAI PMF Function 5: Quality Assurance / Independent Review		
Independent Review of SAI PMF Assessments	144,000	IDI Core Funds

2018

SAI PMF Function & Activity	Budget (NOK)	Funding Source
SAI PMF Function 3: Support of Assessment Quality and Global Monitoring		
Coordination and delivery of standard SAI PMF training courses	615,600	IDI Core Funds
Coordination and delivery of advanced SAI PMF workshops	400,800	IDI Core Funds
Maintenance of SAI PMF training material and guidance	212,800	IDI Core Funds
Communication and Awareness Raising on SAI PMF	46,800	IDI Core Funds
SAI PMF Function 4: Facilitate SAI PMF Assessments and Use of Assessment Results		
Global: Participation in events as part of INTOSAI regions' SAI PMF programs	129,500	IDI Core Funds

AFROSAI	-	
	-	
ARABOSAI	-	
	-	
CAROSAI	-	
	-	
EUROSAI	-	
	-	
PASAI: 'Supporting SAI Performance Measurement in PASAI'		
SAI PMF Function 5: Quality Assurance / Independent Review		
Independent Review of SAI PMF Assessments	144,000	IDI Core Funds

Exit Strategy

SAI PMF is envisaged as a Global Public Good which will remain relevant for SAIs of all development levels for many years to come, and will be periodically updated to retain its relevance. The need for global support to implement the SAI PMF Strategy is also expected to continue for many years. The strategy envisages continuing to develop global and regional resources pools within INTOSAI, the donor community and other stakeholders that can contribute to implementing the SAI PMF strategy, serving as a partial exit strategy. However, there is most likely a long term need for a central support function as envisaged in the SAI PMF strategy. The role of the IDI SAI PMF Team is therefore expected to continue for as long as the CBC and IDI Board agree.

Risk Management

Critical success factors and risks, as identified in the SAI PMF Strategy 2017-19, are as follows.

	Success factors and risks	Mitigating measures
6.1	Support for SAI PMF assessments by INTOSAI regional organisations and Heads of SAIs	An effective communication strategy and positioning of the SAI PMF to enable advocacy of the strategic significance of the SAI PMF by the regional organisations and SAI heads, coupled with firm support by INTOSAI and donor leadership
6.2	Adequate and sustainable resourcing at all three levels of INTOSAI	Funds required for SAI PMF roll-out matches donor interests and funding, a properly resourced SAI PMF Team within IDI, and willingness by SAIs to make available in-kind resources
6.3	Role of the regions in supporting the SAI PMF strategy	Early consultation and cooperation with regional organisations, and regional strategies / programs are tailored to regional needs and capacities
6.4	Continued donor involvement in SAI PMF	Establishment of an effective SAI PMF Independent Advisory Group; continuation of general support from INTOSAI-Donor Cooperation, and willingness by INTOSAI and donors to make trained experts mutually available
6.5	Quality of SAI PMF assessments	Adequacy of all five support functions, especially the availability of a pool of trained experts in all regions, and the availability of training opportunities
6.6	Continued relevance of the tool	Revision of the SAI PMF at appropriate times based on proper information and advice (including from Advisory Group)

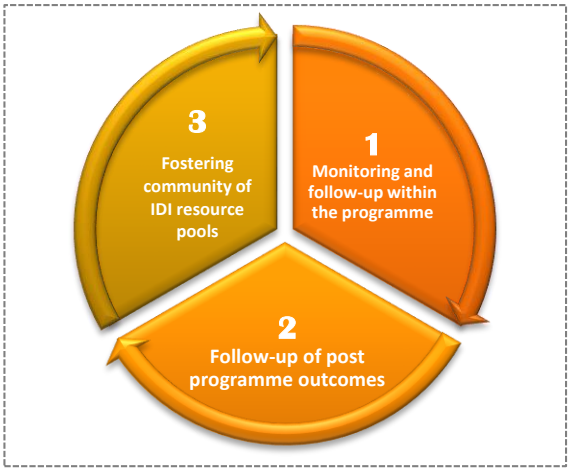
Background

The IDI's strategic plan defines effective capacity development programmes as one of the main IDI outcomes. This entails ascertaining whether programme outcomes as described in the individual programme plans have been achieved. The IDI has introduced Programme 360 as an internal programme for monitoring and following up on programme outcomes.

Programme Implementation Strategy

The objective of Programme 360° is to achieve better programme results**.** The programme envisages achieving this objective by implementing the following strategy:

1. Monitoring & follow-up within the programme



The monitoring and follow-up within the programme will involve following up on the IDI outcomes to be achieved.

The IDI will monitor & follow-up activities taking place at SAI level within a given timeline for each programme such as training, product development , adaptation meetings, performance of cooperative audit, development of SAI strategy, stakeholder relations strategy etc.

2. Follow-up of post programme outcomes

The 360 team will review the IDI and SAI outcomes identified in the individual programme plans. Pick out those outcomes that indicate Programme 360 as their source and develop annual plans for collecting evidence based data. The evidence gathering methods could be a combination of documents review, interview recording from different stakeholders like ISSAI facilitators, ISSAI mentors, etc.

3. Fostering IDI Resource Pools

Over the years the IDI has created a large number of pools of certified and other resource persons throughout the INTOSAI community. Within this component of the Programme 360 the IDI will endeavor to maintain updated information on different resource pools e.g. ISSAI facilitators, training specialists etc. and also ascertain their utilization at SAI, regional and global level. These resource data will be updated on an annual basis. In the future as the IDI goes towards competency based certification, this system can be used for providing continuous professional development opportunities for resource persons. In 2017 the IDI will begin by updating its training specialist list and ISSAI facilitators list in every INTOSAI region. IDI will also take stock of the implementation of individual action plans by ISSAI facilitators. Based on initial inputs during 2017 the IDI could consider setting up a community of practice for interaction and knowledge sharing amongst its resource pool.

In order to successfully implement different components of Programme 360, the IDI has setup an internal team. As its main cooperation partners the IDI will cooperate with the INTOSAI regions in this work. The IDI will request regions to identify contact points at the regional secretariats and at each SAI in the region to work together with the IDI team in monitoring and follow up.

INTOSAI-DONOR COOPERATION (IDC)

Background

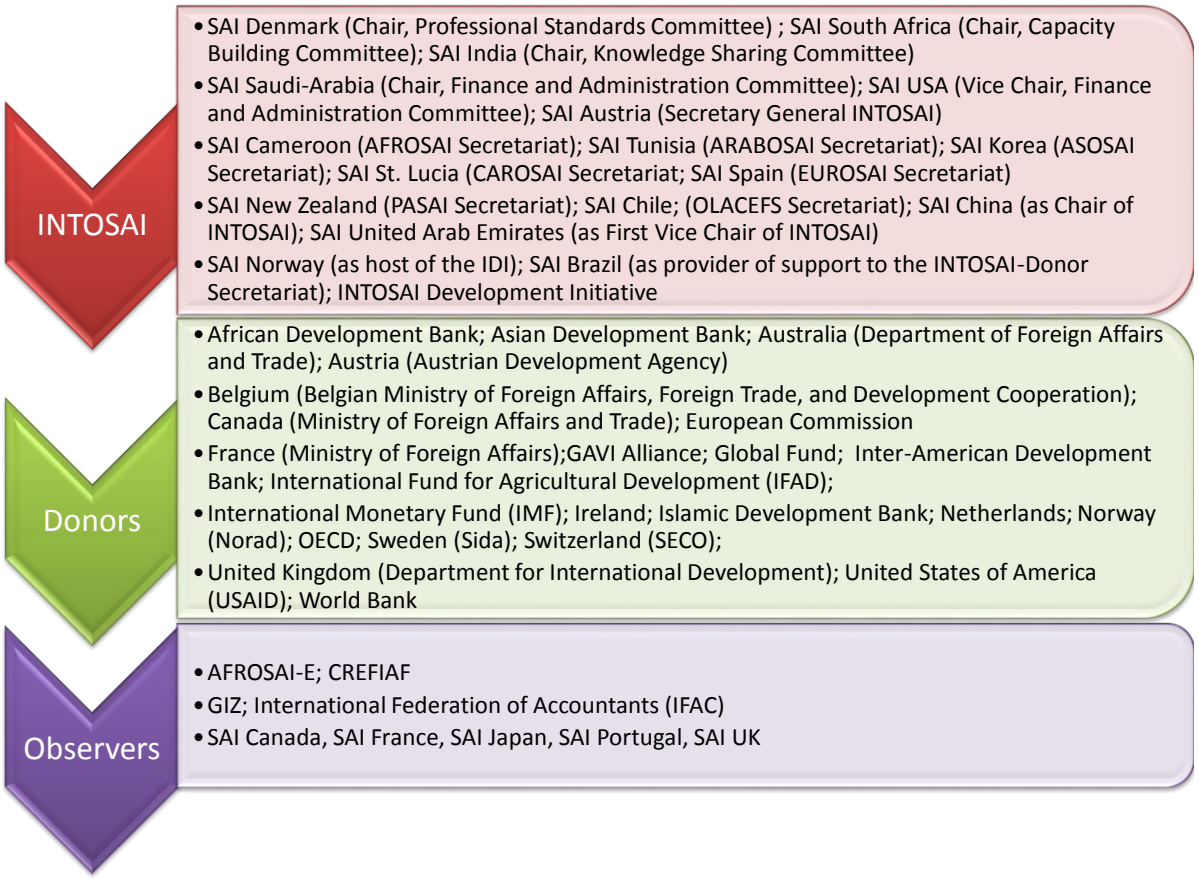
The INTOSAI-Donor Cooperation is a strategic partnership between INTOSAI and 23 development partners to scale-up and strengthen support to SAIs in developing countries. The Cooperation was formed in 2009 when INTOSAI and 15 development partners signed an MoU designed to strengthen the way support to SAIs is provided. Eight further development partners have since joined. The MoU recognises that INTOSAI and the Donor commnity have shared goals of stronger SAIs to enhance good governace, accountability, transparency and tackle corruption. It seeks to ensure that support to SAIs is country-led, that additional resources are mobilized in support of SAI strategic plans, and that all forms of support are provided in a harmonised and coordinated manner.

An evaluation of the Cooperation, concluded in 2015, endorsed its continuation and made recommendations to review and update its activities. A series of working groups were established to undertake strategic reviews throughout 2016, and a revised strategic direction for the Cooperation was approved at its 9th Steering Committee meeting in October 2016. The following reflects this revised strategic direction.

IDI is host to the INTOSAI-Donor Secretariat, which supports the Cooperation to implement its work plan and manages the funds of the Cooperation.

Programme Profile

Full Name	***INTOSAI-Donor Cooperation (Phase 3)***
Duration	*INTOSAI-Donor MoU Signed 2009. Phase 1: 2010-2012. Phase 2: 2013-15. Phase 3: 2016-18*
Link to SAI & IDI Outcomes	*Contributes to all SAI Outcomes, and is the main initiative for IDI Outcome 4: Scaled-up and more Effective Support to SAIs.*
Participating SAIs	*As a global S* *strategic partnership, the IDC seeks to strengthen the environment for all developing country SAIs. It also results in positive externalities benefitting developed country SAIs.*

Steering Committee Members	
INTOSAI-Donor Secretariat	*A separate unit with IDI, which provides support to the Steering Committee to implement the Cooperation's work plan, and manages the funds of the Cooperation*
Funding Sources & Budget	*The Austrian Development Agency, Irish Aid, and SECO Switzerland provide ring-fenced funding for the Cooperation.*

Programme Implementation Strategy

Value Proposition of the INTOSAI-Donor Cooperation

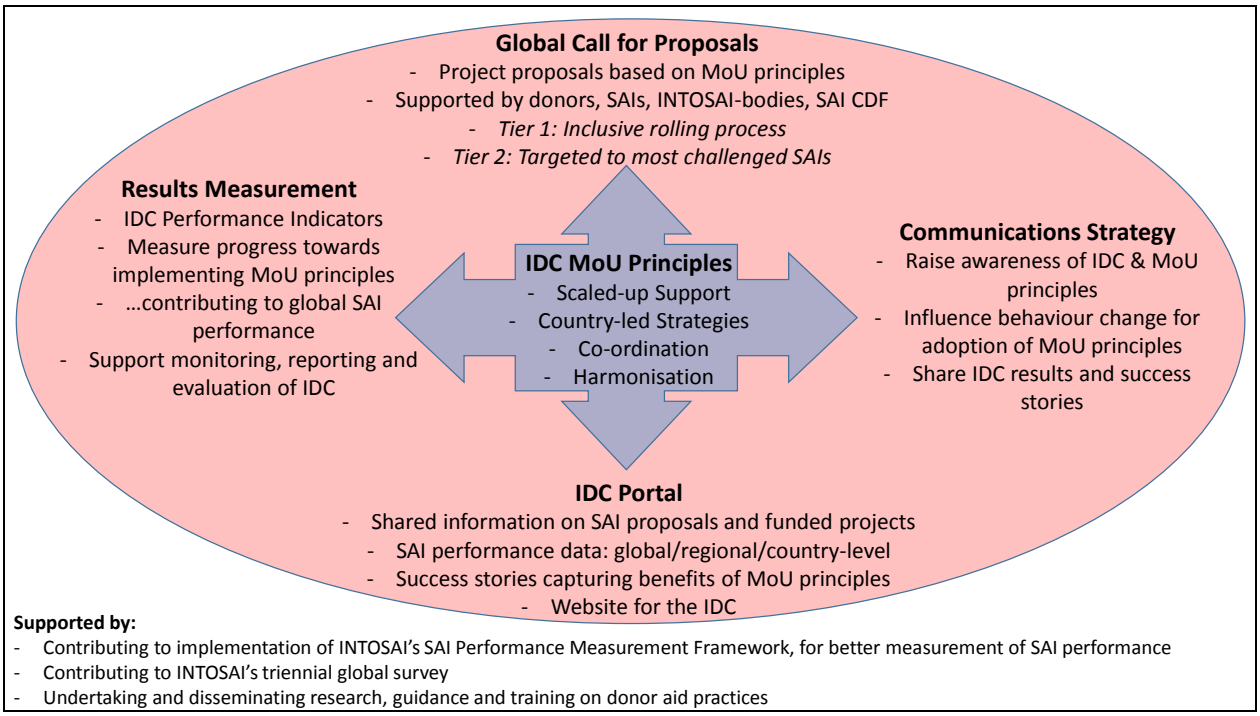
The Cooperation is a strategic partnership between the International Organization of Supreme Audit Institutions (INTOSAI) and 23 development partners to scale up and strengthen support to Supreme Audit Institutions (SAIs) in developing countries. The Cooperation is unique in bringing together partners who share a common goal of enhancing accountability, public financial management, transparency, and good governance through strengthening SAIs. The Cooperation provides a global forum to inform and strengthen stakeholders' policies and priorities for working with SAIs. It also seeks to influence behaviours to ensure that the objectives of the INTOSAI-Donor MoU are achieved; i.e. that support to SAIs is country-led, that additional resources are mobilized in support of SAI strategic plans, and all forms of support are provided in a harmonized and coordinated manner. By working together in a coordinated approach, the Cooperation increases efficiency and impact on the ground and avoids gaps and overlaps.

Strategic Pillars of the INTOSAI-Donor Cooperation

The Steering Committee responded to the findings of the INTOSAI-Donor Cooperation Evaluation[30] by placing achievement of the MoU principles at the heart of its new strategic direction. Together, these result in four strategic pillars of the Cooperation's future

[30] Evaluation of the INTOSAI-Donor Cooperation, 12 August 2015

work, plus areas in which the Cooperation will support wider INTOSAI efforts. The strategic pillars for the Cooperation to progress towards implementing the MoU principles are shown in the following diagram.



Global Call for Proposals

The GCP is expected to become the Cooperation's primary mechanism for scaling-up and strengthening support to SAIs in developing countries, having been ranked by SC members as one of the Cooperation's most important activities[31]. The Cooperation will address the evaluation findings through ensuring that proposals more firmly adhere to the MoU principles, as well as strengthening processes and communications. To ensure the GCP remains inclusive, but also recognise that the most challenged SAIs may be the least able to assess and articulate their needs, and have been the least successful in getting their proposals funded, the Cooperation agreed on the following two-tier approach:

- 1st tier: an inclusive rolling process, whereby applicants develop and submit concept notes which are checked by the Secretariat against the MoU principles, before being shared with potential providers of support on a rolling basis. This will be complemented by regular batching and circulation of all proposals to SC members.
- 2nd tier: targeted support provided to the SAIs most in need of scaled-up and strengthened support. A GCP committee will be established to oversee the process and identify a small target group, initially no more than ten SAIs. The target SAIs and interested partners will work together to develop a needs-based proposal, in-line with the MoU principles, and provide support as required throughout the project management cycle.

The GCP will seek to better manage the expectations of applicants and providers of support through:

- Improved awareness raising of the GCP in line with the IDC communication strategy.
- Developing and disseminating fact sheets to highlight which donors are active in a country, as well as their strategic priorities and funding cycles.
- An enhanced focus on the quality of proposals especially with regard to adherence to the MoU principles.
- Stronger and clearer recording of proposals in the SAI capacity development database (as a part of the new IDC Portal), and tracking of progress in matching proposals with providers of support.
- More regular reporting of progress in matching to applicants and SC members.

[31] Evaluation of the INTOSAI-Donor Cooperation, 12 August 2015, P.32

- A greater role for SC members to act as change agents and communication gateways within their own organisations.
- Working with INTOSAI regional bodies as strategic partners, in accordance with their differing nature and capacities.

Results Measurement

The Steering Committee endorsed the results framework in the Program Document[32] and further elaborated the Cooperation's draft Performance Measurement System[33]. It defined key performance indicators[34] at the levels of Cooperation objective, intermediate objective, expected results and outputs. This includes various performance indicators to measure progress on the strategic pillars of the Cooperation, developed together with the GCP, Database and Communications working groups. It also identified how the data would be collected, quality assured and reported, and identified two indicators at the global objective level, for informal tracking.

Indicators in the performance measurement system will enable measurement of performance of the Cooperation including progress towards implementing the MoU principles, as well as changes in aspects of SAI performance, aggregated to the global and regional level. It will therefore facilitate monitoring, reporting and future evaluations, provide the driver for SC dialogue on its own performance, and further efforts to change behaviour and implement the MoU principles. Data on the performance indicators will be recorded in, and made accessible through, the IDC Portal, and key achievements communicated in line with the Cooperation's communications strategy.

INTOSAI-Donor Cooperation Portal

The Steering Committee agreed to establish a Portal that integrates an upgraded SAI Capacity Development Database, and the Cooperation's existing website, into a comprehensive web portal which also includes data on SAI performance and communication materials including country-focussed success stories. The IDC Portal will also include country sites, providing a country-focused overview of the information in the Portal: GCP proposals, capacity development projects (country-level, and participation in regional/global projects), published SAI performance data, and success stories.

The Steering Committee believes that by enhancing the content and usefulness of the Portal, it will address some of the incentive issues which hampered the complete, timely and accurate provision of information in the former Database. In addition, the Secretariat is continuing its efforts to address Database challenges raised in the Evaluation, through strengthening and streamlining the Database, enhancing functionality, improving guidance for users and reinforcing communications.

The IDC Portal will become the primary tool to enhance the Cooperation's visibility, and to give the Cooperation a recognisable identity and branding, supported by the new IDC logo developed by the Communications working group.

Communications Strategy

The Steering Committee recognised the Evaluation findings that the Cooperation should better communicate its results, and seek to influence behaviour change among the INTOSAI and Donor communities. It approved the Cooperation's Value Proposition (above), as a strategic partnership to scale-up and strengthen support to SAIs, including through behaviour change for adoption of the MoU principles. It also developed an IDC logo to strengthen brand recognition of the Cooperation.

It also recognised that while the Cooperation has its own value proposition, identity and governance arrangements, it is one of numerous vehicles which contributes to strengthening SAI performance, and performance changes can not be attributed solely to the work of the Cooperation. It therefore seeks to better communicate the results and success stories of the combined efforts of the INTOSAI and Donor communities in strengthening SAI performance, and where possible, show how the MoU principles and Cooperation activities contributed to these results.

[32] INTOSAI-Donor Cooperation Program Document, 18 February, Annex 2

[33] INTOSAI-Donor Cooperation Program Document, 18 February, Annex 3

[34] Including baselines, milestones, targets and data sources

The Communications Strategy identifies five communication objectives, grouped around maintaining support for the Cooperation and influencing behaviour change. It sets forward three key messages to be consistently communicated by SC members, and proposes the development of supporting communications materials. It also highlights the fundamental role that SC members play as change agents, with the responsibility to act as the link to the relevant staff within their own organisations.

A key element of the Strategy is that country-level results and success stories from SAI capacity development initiatives should be used to reach the communication objectives and support behaviour change. The country-level lens is critical for telling a story to the audience: even a regional or global program is best illustrated by focusing on successes in specific countries.

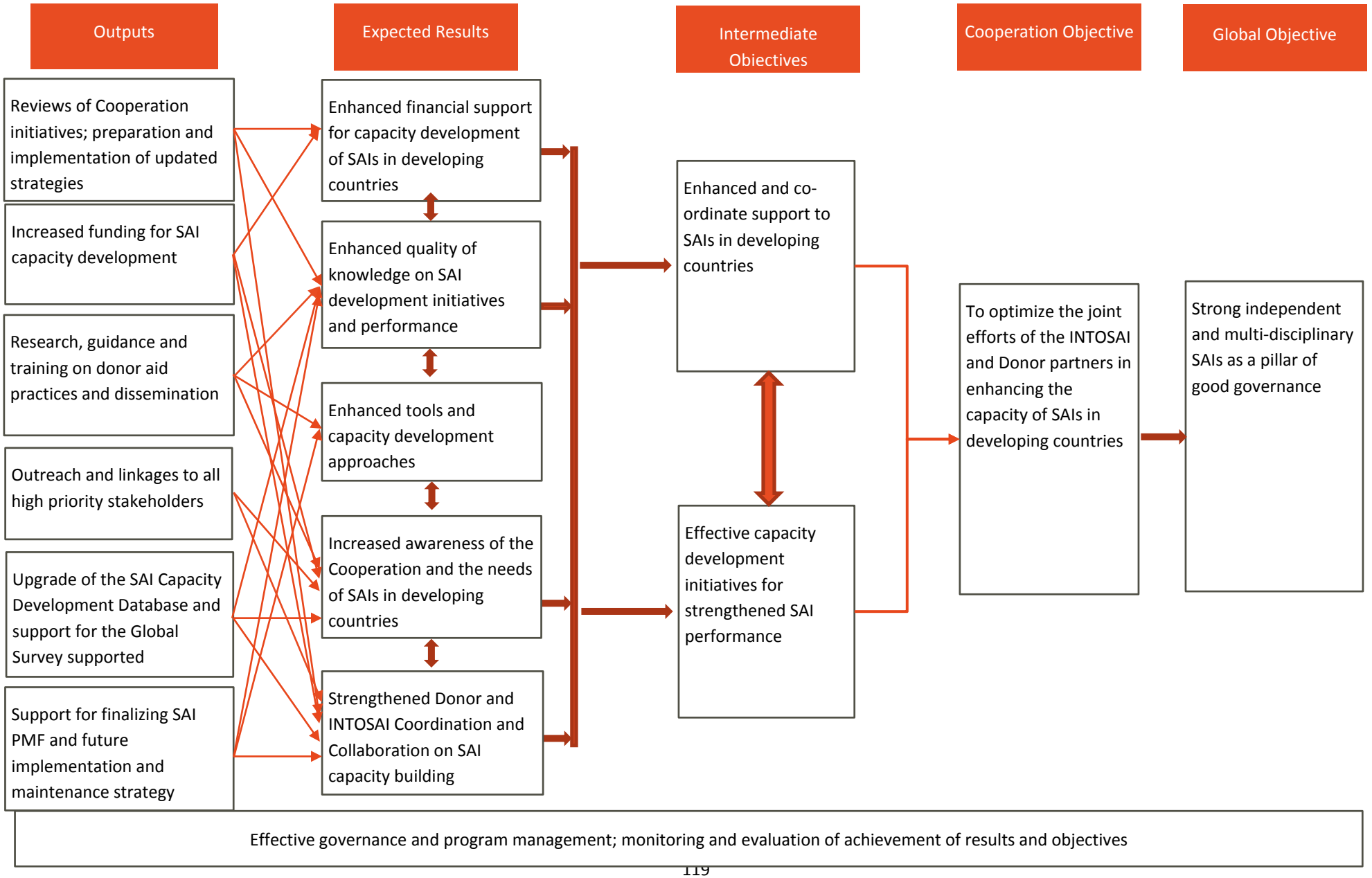
Supporting Activities including SAI PMF

A SC working group was established to make recommendations regarding the SC's future role in relation to the **SAI Performance Measurement Framework** (SAI PMF), following expected INTOSAI endorsement in December 2016. It worked in coordination with an INTOSAI group that developed a SAI PMF Strategy 2017-19, and considered the future strategic governance and implementation lead on SAI PMF. The SC working group recommended that future governance, implementation and resourcing for SAI PMF should be an INTOSAI responsibility, to secure INTOSAI ownership of SAI PMF. In line with this recommendation, INTOSAI placed the strategic governance lead for SAI PMF within its Capacity Building Committee, and IDI agreed to take on the implementation and resourcing role. Hence from 2017 onwards, the Cooperation's activities and budgets will exclude support for SAI PMF.

However, to establish SAI PMF as the preferred performance measurement tool within the INTOSAI and donor communities, the SC working group recommended establishing a SAI PMF Independent Advisory Group of volunteer donors, SAIs and INTOSAI bodies. This will ensure that SC members remain engaged with SAI PMF at a strategic level. It is also expected that SC members will support implementation of the SAI PMF strategy through INTOSAI mechanisms, as well as supporting assessments at the country level. High quality assessments form the basis of needs-based proposals under the GCP, SAI performance data in the Portal, and some of the Cooperation's measures of global SAI performance.

In addition, the Cooperation will continue to support the triennial **INTOSAI Global Survey** to gather data on achievement of the MoU principles and SAI capacities and performance. This is a key input to the Cooperation's results measurement. The Cooperation will also undertake selected **research, guidance and training** on donor aid practices, with a focus on providing advice to SAIs and donors on developing, initiating and supporting SAI capacity development initiatives at country and regional levels. This will further strengthen SAI and donor engagement in the global call for proposals.

Programme Results Framework & Indicators



INTOSAI-Donor Cooperation Results Systems

The results system seeks to facilitate monitoring, reporting and evaluation of the INTOSAI-Donor Cooperation (the Cooperation), including its relevance and contribution to sustainable performance improvements in SAIs, and ultimately the contribution of SAIs to Sustainable Development Goal 16.6: Develop effective, accountable and transparent institutions at all levels. The Cooperation's value proposition focuses on bringing together partners with shared goals, influencing policies and priorities, changing behaviours to strengthen collaboration, facilitating more effective support to strengthening SAIs, and communicating the results and successes of the INTOSAI and Donor communities in strengthening SAIs.

The necessary components of the results system are indicators, baselines, milestones and targets at relevant levels of the results chain, including contribution (*as distinct from attribution*) to the Global Objective and Cooperation Objective.[35] It also identifies data sources, drawing where possible on existing data, and the responsibilities, frequency and cost of data collection. Baselines are drawn *inter alia* from the 2014 Global SAI Stocktaking report, which draws on a number of diverse underlying data sources, as well as IDI's Strategic Plan Results Framework, which in addition draws on aggregated and anonymized information from SAI PMF assessments. These are supplemented by indicators and baselines from the Cooperation's 2014 Performance and Financial report. The Output Indicators may be further developed in light of the proposals by the various Steering Committee working groups.

SAI PMF: During the Program period, the Cooperation's role in relation to SAI PMF will change as the role of global coordination and support for SAI PMF is to be transferred from the INTOSAI-Donor Secretariat to the IDI, effective January, 2017. Also, funding for SAI PMF implementation will no longer be channelled through the Cooperation's budget. Members of the Cooperation will retain a role as members of the SAI PMF advisory group, and it is expected that the Framework will be used as the preferred global framework for assessing SAI performance. As a result, the Results System retains some indicators, at the level of expected results, relating to SAI PMF assessments, but does not include output indicators on the global coordination and support role beyond 2016.

[35] Preliminary Global Objective indicators measuring the enabling environment of SAIs are tracked informally during the program period, with the intention of including them (or revised versions of them) in the results framework in the next program period. The Global Objective Indicators provide the Cooperation with important information about whether country environments support effective SAIs that can make a difference but measure important factors which are beyond the direct control of SAIs, and a long way removed from the results of the Cooperation. Please see Annex 1 of the IDC Results System.

Measuring the Performance of the Cooperation, and its Efforts to Strengthen the Performance of SAIs[36]

COOPERATION OBECTIVE INDICATORS

COOPERATION OBJECTIVE: Optimize the joint efforts of INTOSAI and Donor partners in enhancing the capacity of SAIs in developing countries[37]				
Cooperation Objective Indicator CO1: Transparency of Audit Reports	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2020**
a) Percentage of developing country SAIs reporting that at least 80% of their completed audit reports were made available to the public in the previous financial year. b) Percentage of developing country SAIs reporting that they did not make any reports public in the previous financial year.	a) 70 % b) 15 %		a) 75 % b) 10 %	a) 80 % b) 5 %
	Achieved:			
	Source: a) INTOSAI triennial Global Survey b) INTOSAI triennial Global Survey			
Cooperation Objective Indicator CO2: ISSAI Implementation	**Baseline 2015**[38]	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2020**
Total number and percentage[39] of developing country SAIs that have undergone a SAI PMF assessment and have reached the following SAI PMF scores in their journey towards ISSAI implementation: **Financial Audit Process** *a) SAI PMF assessment score of 2 or higher on SAI-12 [Pilot version] or SAI-10 [Endorsement version]* **Performance Audit Process** *b) SAI PMF assessment score of 2 or higher on SAI-16 [Pilot version] or SAI-13 [Endorsement version]* **Compliance Audit Process** c) *SAI PMF assessment score of 2 or higher on SAI-14 [Pilot version] or SAI-16 [Endorsement version]*	a) 11 (58 %) b) 9 (47 %) c) 9 (47 %)		a) To be tracked b) To be tracked c) To be tracked	a) To be tracked b) To be tracked c) To be tracked
	Achieved:			
	Source: Secretariat review of all available SAI PMF assessments			
Cooperation Objective Indicator CO3: Strategic Planning	**Baseline 2015**[40]	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2020**
Percentage of developing country SAIs with a high quality strategic planning cycle **(MoU Principle)**	a) 37 % b) N/A		a) 47% b) 60%	a) 57% b) 75%

[36] Measurement takes place at the end of the calendar year in question (i.e. "Baseline 2014" measures the situation as at 31 December 2014).

[37] Cooperation Objective 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.

[38] Calculated on the basis of 19 available SAI PMF-reports.

[39] The number of available SAI PMF assessments carried out by developing country SAIs that reached the required scores. The percentage in brackets is calculated as the percentage of the available assessments.

[40] Calculated on the basis of 19 available SAI PMF reports.

a) Measured by SAI PMF assessment score of 3 or higher on SAI-8 [Pilot version] or SAI-3 [Endorsement version]; *b) Measured by answers to questions in the INTOSAI Global Survey*	**Achieved:**			
	Source: a) Secretariat review of all available SAI PMF assessments b) INTOSAI triennial Global Survey			
Cooperation Objective Indicator: CO4: Audit Coverage	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2020**
Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: • Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) • Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year • Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing	**Financial:** LDC & LI = 69% LMI = 69% UMI = 66% **Compliance:** LDC & LI = 57% LMI = 64% UMI = 59% **Performance:** LDC & LI = 38% LMI = 44% UMI = 55%		**Financial:** LDC & LI = 72% LMI = 72% UMI = 69% **Compliance:** LDC & LI = 60% LMI = 67% UMI = 62% **Performance:** LDC & LI = 41% LMI = 47% UMI = 58%	**Financial:** LDC & LI = 75% LMI = 75% UMI = 72% **Compliance:** LDC & LI = 63% LMI = 70% UMI = 65% **Performance:** LDC & LI = 44% LMI = 50% UMI = 61%
	Achieved:			
	Source: INTOSAI Triennial Global Survey (next due 2017)			

INTERMEDIATE OBECTIVE INDICATORS

INTERMEDIATE OBECTIVE 1: Enhance and Coordinate support to SAIs in Developing Countries				
Intermediate Objective Indicator: IO1	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
a) Cumulative number of significant capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF (i.e. exceeds $0.3 million for the SAI, and/or has a duration of 2 years or longer) b) Percentage of developing countries which, in the year in question, have participated in / benefitted from a significant capacity development initiative (i.e. exceeds $0.3 million for the SAI, and/or has a duration of 2 years or longer)	a) Baseline 41[41] b) 51 %	a) 45 b) 55%	a) 55 b) 60%	a) 65 b) 65%
	Achieved:			
	Source: a) Secretariat monitoring of initiatives originating from the GCP and SAI CDF b) Secretariat calculations based on SAI Capacity Development Database			
INTERMEDIATE OBECTIVE 2: Effective capacity development initiatives for strengthened SAI performance				

[41] Calculated on the basis of projects originating from the Global Call for Proposals and SAI CDF data.

Intermediate Objective Indicator: IO2	Baseline 2014	Milestone 1 2016	Milestone 2 2017	Target 2018
Percentage of capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF, which are aligned with the strategies of participating SAIs, designed based on a robust needs assessment, and (where relevant) evaluated as fully or substantially achieving their purpose[42] **(MoU Principle)** a) Global and regional initiatives b) Bilateral initiatives	100 % (Not disaggregated by type of initiative)		a) 80 % b) 80 %	
	Achieved:			
	Source: Secretariat monitoring survey and review of evaluations of initiatives originating from the GCP and SAI CDF			

EXPECTED RESULTS INDICATORS

EXPECTED RESULT 1: Enhanced financial support for capacity development of SAIs in developing countries				
Expected Result Indicator: ER1	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Moving three year average annual financial support for the benefit of SAIs in developing countries **(MoU Principle)**	US $62 million	US $70 million	US $75 million	US $80 million
	Achieved:			
	Source: Secretariat calculations extracted from SAI Capacity Development Database. The figure is determined by calculating the average of the total annual support provided in the past three years.			
EXPECTED RESULT 2: Enhanced quality of knowledge on SAI development initiatives and performance				
Expected Result Indicator: ER2	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Cumulative number of developing countries with a SAI performance report based on the SAI PMF framework	19	21	35	50
	Achieved:			
	Source: IDI records of SAI PMF pilots			
EXPECTED RESULT 3: Enhanced tools and capacity development approaches				
Expected Result Indicator: ER3	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Status of SAI PMF within INTOSAI	Pilot	Endorsed by Congress		
	Achieved:			
	Source: Official records of the XXII[nd] INCOSAI, and future CBC meeting records.			
EXPECTED RESULT 4: Increased awareness of the Cooperation and Collaboration on SAI capacity development				
Expected Result Indicator: ER4	**Baseline 2015**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Percentage of survey respondents stating that they are fully/significantly aware of: a) The nature of the Cooperation as a Strategic Partnership	N/A			75% (for each response)
	Achieved:			

[42] Baseline from a small sample, expect figures in future years on a larger sample to be smaller

b) The Cooperation's main outputs c) The MoU principles, as stated in the Communications Strategy	**Source:** Triannual communications survey, sent to donor SC members for distribution to a representative sample of staff involved in PFM / SAI capacity development work; and staff of SAI international relations departments in a representative sample of SAIs across different regions.			
EXPECTED RESULT 5: Strengthened donor and INTOSAI coordination and collaboration on SAI capacity development				
Expected Result Indicator: ER5	**Baseline 2014**	**Milestone 1 2016**	**Milestone 2 2017**	**Target 2018**
Percentage of developing countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate **(MoU Principle)** a) As reported by SAIs b) As reported by donors	a) 35% b) N/A		a) 50% b) 50%	
	Achieved:			
	Source: a) INTOSAI Triennial Global Survey (next due 2017) b) Targeted survey among donor members of the SC			

OUTPUT INDICATORS

Technical Notes

Origin of Initiatives: A number of indicators within the results system refer to "capacity development initiatives originating from the Global Call for Proposals and/or funded through the SAI CDF". To collect data on these indicators, the Secretariat will compile a list of such initiatives as the target population. In cases where the origin of the initiative is unclear or disputed, the Secretariat shall initially follow a broad and inclusive approach by considering all initiatives that are linked to GCP concept notes as originating from the GCP, and shall seek confirmation of this from the recipient SAI (and if applicable, provider of support). Where the recipient SAI confirms an initiative does not match with its GCP concept note, it shall be excluded from the target population.

Projects & Budgets

The Budget for the Cooperation is summarized below, according to the main outputs and components of the Program. Costs are summarized on a program budgeting basis, i.e. include apportionment of staff costs and overheads based on estimated staff time to be spent on each activity.

Program Budget, 2016-18	2016	2017	2018	**Total**
1. Strategic Reviews	1,304,318	-	-	**1,304,318**
2. Funding Mechanisms	335,758	1,373,414	1,469,465	**3,178,637**
3. Research, Guidance and Training	61,147	314,997	331,755	**707,898**
4. Outreach and Communications	385,478	854,046	1,044,665	**2,284,188**
5. Data Collection and Management	526,012	991,173	460,008	**1,977,193**
of which: 5.1 SAI Capacity Development Database	*463,281*	*898,280*	*460,008*	*1,821,569*
5.2 INTOSAI Global Survey	*62,731*	*92,893*	-	*155,624*
5.3 Other	-	-	-	-
6. SAI PMF *	4,403,545	-	-	**4,403,545**
of which: 6.1 Custodian of SAI PMF	*1,647,750*	-	-	*1,647,750*
6.2 Supporting Assessment Quality and Monitoring	*1,091,529*	-	-	*1,091,529*
6.3 Conduct Assessments	*814,002*	-	-	*814,002*
6.4 Facilitate Assessments and Usage of Results	*208,224*	-	-	*208,224*
6.5 Independent Reviews (formerly QA)	*220,290*	-	-	*220,290*
6.6 SAI PMF Regional Employee	*421,750*	-	-	*421,750*
7. Governance and Program Management	1,359,566	1,000,342	1,095,409	**3,455,317**
8. Monitoring and Evaluation	134,081	240,314	338,273	**712,668**
Total	**8,509,904**	**4,774,285**	**4,739,576**	**18,023,764**

A fuller analysis of costs on an administrative classification basis, as well as funding and funding gaps, is included in the overall IDI budget (department 3).

Exit Strategy

Towards the end of each program phase, the INTOSAI-Donor Steering Committee will review the continuing need for the Cooperation, and make a decision on its continuation, and will also make decision on the continued hosting of the Secretariat in IDI, in consultation with the IDI Board.

Similarly, the IDI Board will makes decisions on the continued hosting of the Secretariat by IDI, in consultation with INTOSAI Donor SC, following review of the Cooperation's Program Document for the forthcoming period, and subject to satisfactory funding (or likely commitments) being made available for the work of the Secretariat.

Risk Management

For the Cooperation to achieve its purpose, key risks must be identified and effectively managed. As the highest organ of the Cooperation, the SC is collectively responsible for the risk management framework and approving the risk management approach. Between SC meetings, the SC leadership will be responsible for risk management, and will decide whether and when to raise issues with the full SC. The Secretariat will be responsible for maintenance of the risk register, and bringing new risks to the attention of the SC leadership.

The SC will:

- Annually review (at the SC meeting) the risk register, to ensure all significant risks are identified and effectively managed, and approve the risk management approach

The SC leadership will:

- Review the risk register every six months (including prior to the SC meeting), to ensure all significant risks are identified and effectively managed, and approve the risk management approach.
- Review new critical risks and risks that are being realized, when brought to its attention by the Secretariat, and approve the approach to managing these risks

The Secretariat will:

- Develop and maintain a risk register recording critical risks to implementation of the program purpose (below)
- Propose a risk response (tolerate, treat, transfer or terminate) to each critical risk identified
- Propose mitigating measures to reduce the likelihood and/or impact of residual risks
- Propose a risk owner to undertake the mitigating measures for each residual risk
- Regularly review and update the risk register, and submit to the SC leadership and full SC for approval as required above
- Bring new critical risks and risks that are being realised to the attention of the SC leadership, IDI board, funding donors and SC as appropriate

Identification of Key Risks

Key risks are those factors which are under the control of members of the Cooperation, but which could undermine achievement of the program purpose if not appropriately managed. Risks outside the control of members of the Cooperation are considered program assumptions, and dealt with as part of the program results framework.

INTOSAI-Donor Cooperation Program Risk Register

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
1. Secretariat has insufficient staff and financial resources to provide the requested support to the Cooperation, especially at start of each program document period	Medium	High	Treat	Focus on high priority activities and cost cutting. Seek further donor funding. Seek more in-kind support from SAIs.	All SC members	Medium
2. Perceptions of potential conflicts of interest within the governance structures of the Cooperation damages its credibility and undermines support for the Cooperation and its potential impact	Low	High	Treat	SC to remain vigilant against potential conflicts of interest, and to raise any such conflicts at SC meetings, for inclusion on the Cooperation risk register. Existing perceived conflicts included below. Define capacity development roles clearly and segregate duties where ever potential conflicts arise.	All SC members	Low
3. There is insufficient awareness and application of the MoU principles among the INTOSAI and Donor communities, thus not delivering the behavioural change required to enhance the effectiveness of SAI capacity development support	Medium	High	Treat	Increased awareness raising of the MoU principles within INTOSAI and international development fora. Increased communication of results and successes, and development of communications strategy.	All SC members, Secretariat, SC working group on communications	Medium

Risk	Likelihood (H/M/L)	Impact (H/M/L)	Response	Mitigating Measures	Responsibility for Mitigating Measures	Residual Risk
4. There are insufficient donors willing to fund the SAI CDF, leading to it being closed down. This could undermine the ability of the Cooperation to ensure SAI capacity development funding goes where it is most needed.	High	Medium	Treat	The current SAI CDF funding is committed and without replenishment, the SAI CDF will be closed down. The managing agent will make one final advocacy effort on the benefits of pooled funding, to secure contributions from new donors.	SC donor members	High
5. Support arrangements for the continuation of the SAI PMF development, roll out, and maintenance and support do not materialise	Low	High	Treat	SC to consider possible alternative solutions at Oct 2016 meeting, including continuation of the existing structures, or a scaled-down SAI PMF support function using available funding and in-kind support	Steering Committee	Low
6. Information on the database is inaccurate and incomplete, undermining its effectiveness in facilitating better coordination of capacity development support, and tracking volumes of support	High	Medium	Treat	Specific response to be developed by the Database Working Group	Database working group, all SC members	Medium
7. Insufficient, credible global and regional information on SAI performance and results from SAI capacity development initiatives to demonstrate the results and achievements of the Cooperation.	Medium	High	Treat	• Collaboration between partners that also need such global and regional information	Secretariat, all SC members	Medium
				• Establish systems to collect and aggregate such information, and guarantee anonymity of country level information where requested	Secretariat and IDI	
				• Continually promote measurement of SAI performance and SAI capacity development results, and publication where appropriate	All SC members	

IDI DEVELOPMENT

Background

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

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

To effectively implement its mandate, the IDI needs however to continuously improve its own capacity and performance. In the period 2016-18 IDI will give priority to the following projects to achieve the outcomes set out in the strategic plan:

1. Implement the new IDI Governance Structure
2. Refining the organizational set up of the IDI
3. Further develop and implement IDI policies
4. Improving the efficiency of internal processes
5. Shifting to new premises
6. Develop the new IDI Strategic Plan
7. IDI Gender Equality Assessment
8. Mid term external review of implementation of the IDI Strategic Plan 2014-2018
9. Continue to publish newsletter and articles
10. Develop the new IDI website
11. Explore and implement the use of social media
12. Attend meetings in fora relevant for the IDI

Programme Profile

Full Name	***IDI Capacity Development***
Duration	*2016 to 2018*
Link to SAI & IDI Outcomes	*Linked to all strategic priorities of the IDI. It will facilitate IDI in improving the efficiency of the capacity development programmes and role as host for the INTOSAI-Donor Cooperation Secretariat, by facilitating better use of available resources. It covers the IDI outcomes 1, 2 and 4.*
Participants	*IDI Board, IDI management and IDI staff*
Cooperation Partners	
Funding Sources & Budget	*IDI Core funding (OAG Norway, SIDA Sweden)*

Project Implementation Matrix

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

	Main activities		
	2016	2017	2018
New IDI Governance Structure	1.Assess implications of the new structure 2. Revise and implement IDI Statutes accordingly 3. Revised and implement IDI Board Rules of Procedures	1. Appoint new IDI Board Members according to the new appointment principles.	1. Appoint new IDI Board members
IDI Organizational Review	1.Perform a SWOT of the current structure and propose new organizational structure for the Board	1.Implement the new IDI Organisational Structure	1.Assess implications of the new structure
IDI policies	1. Assess whether the current practices in the IDI are in compliance with the policies and the need for revision of the different policies.	1. Revise IDI policies 2. Launch activities for implementation of the policies.	
Improve the efficiency of internal processes	1. Analyse internal process and identify processes which can be improved by computerization.	1. Develop and implement improved computerized internal processes	1. Continue implementing of computerized internal processes
Shifting to new Premises	1.Prepare for the shifting of premises 2. Move to new premises		
Staff Development	1. Training according to needs identified through the annual staff appraisals in 2015	1. Training according to needs identified through the annual staff appraisals in 2016	1. Training according to needs identified through the annual staff appraisals in 2017
Mid term review of the implementation of the IDI Strategic Plan 2014-2018		1.Developing ToRs, Selecting the consultant and conducting the review	1.Finalisation of Report
Develop new IDI Strategic Plan		1. Plan for developing the new IDI Strategic Plan and implement accordingly	1. Continue with the development of the new IDI Strategic Plan. 2. IDI Strategic Plan to be approved by the IDI Board in November 2018
Development of the new IDI website	1. Finalize the development of the pilot version of the IDI Community Portal 2. Pilot the IDI Community Portal in English	1. Pilot and implement the IDI Community Portal in all IDI languages 2. Update the IDI Community Portal on regular basis	1. Continuous updating of the IDI Community Portal
Explore and implement the use of social media		1. Develop the IDI policy on Social media 2. Implement the IDI policy on social media	1. Implement the IDI policy on Social media

Attend meetings in fora relevant for the IDI	1. Carefully monitor relevant fora and attend the most relevant for the IDI	1. Carefully monitor relevant fora and attend the most relevant for the IDI	1. Carefully monitor relevant fora and attend the most relevant for the IDI

ANNEX 1: IDI RESULTS FRAMEWORK

To effectively monitor the performance of IDI during the Strategic Plan period 2014-2018, the IDI Results Framework has been developed. The framework will monitor the results in the context of SAI Outcomes and IDI Outcomes. The framework endeavours to ascertain SAI outcomes, which describe the value and benefits delivered by SAIs. SAI Outcomes are the results of the three aspects of SAI priorities being 'contributing to strengthening the accountability, transparency and integrity of government and public entities sector; demonstrating ongoing relevance to citizens and other stakeholders; and leading by example'. The SAIs are responsible for these outcomes which are determined by a number of contributing factors. They have been included in the IDI's results framework because these are the ultimate ends to which all IDI programmes aim to contribute, even though these changes may go beyond the scope of influence of the IDI and SAIs' performance cannot be fully attributed to the IDI outcomes. The IDI outcomes are the results achieved in the four main areas of IDI strategy – effective capacity development programmes, use of global public goods, stronger regional bodies, networks and communities and scaled up and more effective support. The measures in these areas would indicate the degree of success achieved by the IDI in the implementation of this strategic plan. While the IDI is fully responsible for the nature and extent of capacity development efforts, the IDI only has influence on outcomes that largely lie within the control of the SAIs.

The indicators in these two outcome areas are being monitored through the results framework in respect of the results applicable to the IDI beneficiary base comprising SAIs of countries or territories on the DAC list of ODA eligible recipients, which are members of INTOSAI and/or INTOSAI Regional and Sub-Regional Bodies

The results framework relies on different sources of information in order to set the baselines, milestones and targets. These sources include the triennial IDI Global Surveys (2014 and 2017), SAI PMF assessments, iCAT (ISSAI Compliance Assessment Tools) reviews, PEFA data[43], The International Budget Partnership's Open Budget Survey[44], the annual IDI Performance and Accountability Reports, INTOSAI-Donor Cooperation reports, Global Call for Proposals' consolidated results, results from Internal/External evaluations at the IDI, SAI Capacity Development Database and a monitoring sample[45].

[43] The Public Expenditure and Financial Accountability (PEFA) Programme was founded in 2001 as a multi-donor partnership between seven donor agencies and international financial institutions to assess the condition of country's public expenditure, procurement and financial accountability systems and develop a practical sequence for reform and capacity-building actions. It contains two specific indicators which capture the performance of SAIs.

44 The Open Budget Survey is an independent, comparative, and regular measure of budget transparency, participation, and oversight. It scores and ranks countries around the world through a bi-annual survey that measures observable facts in the above areas. Data is currently available for 2006, 2008, 2010 and 2012. 2014 data is expected shortly. It includes a number of questions related to SAIs.

[45] IDI collected data from a Monitoring Sample of 30 SAIs. SAIs for the sample were selected to represent all INTOSAI regions, SAIs of different sizes, and the availability of data on the SAIs. Different sources of existing data were used to assess the 30 SAIs. In addition, a questionnaire and semi-structured telephone interviews were conducted with 15 SAIs, to crosscheck and complement other sources of information.

The SAI Outcome indicators along with the constituent sub indicators will be monitored with respect to the baselines figures applicable for 2014. The targets have been indicated for 2017 and the results will feed into the development of the next IDI strategic plan 2019-2023 during 2018. The main reason for monitoring the SAI outcomes on a triennial basis is the convenience of obtaining data as these indicators pertain to the SAIs' performance and results.

Most of the IDI Outcome indicators will be monitored on an annual basis through till 2017 in comparison to the baselines set for 2014. The targets for 2015 and 2016 have not been indicated for some of the indicators which rely on the triennial IDI Global Survey for information. In case of indicators measuring cumulative results, the figures for 2015 and 2016 will be treated as milestones towards 2017 targets. Results for 2015 have been updated where applicable.

SAI Outcome Indicator: SO1	**Baseline 2014**[46]	**Target 2017**
Percentage of SAIs in developing countries that issue[47] their annual audit reports within the established legal time frame	LDC&OLI = 53 % LMI =77 % UMI = 72%	LDC&OLI = 60% LMI = 80% UMI = 80%
	Achieved:	LDC&OLI = % LMI = % UMI = %
	Source: Triennial IDI Global Surveys	
SAI Outcome Indicator: SO2	**Baseline 2014**	**Target 2017**
Percentage of SAIs in developing countries (for which a PEFA assessment is publicly available) in which all external audit reports on central government consolidated operations are made available to the public through appropriate means within six months of completed audit.	LDC&LI = 40% LMI = 70% UMI = 80%	LDC&LI = 50% LMI = 75% UMI = 85%
	Achieved:	LDC&OLI = % LMI = % UMI = %
	Source: IDI review of latest published PEFA reports (PEFA PI-10, criteria (iv))	
SAI Outcome Indicator: SO3	**Baseline 2014**	**Target 2017**
Percentage of SAIs that have undertaken an assessment of their mandate, transparency and accountability, quality and ethical practices which confirm the provisions of Level 2 ISSAIs – Prerequisites for functioning of Supreme Audit Institutions – are generally implemented in practice **Sub-indicators**		

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

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

1. % of SAIs that have decided to adopt the level 2 ISSAIs[48]	83%	95%
	Achieved:	
	Source: Monitoring Sample	Source: Monitoring Sample
2. % of SAIs that have undertaken an assessment of their compliance with the level 2 ISSAIs, using the level 2 iCATs and/or SAI PMF	20%	30%
	Achieved:	
	Source: SAI PMF, iCATs	**Source:** SAI PMF, iCATs
3. % of SAIs that have ISSAI compliant manuals and policies in place for:		
• Code of Ethics (ISSAI 30), including monitoring system	77%	**85%**
	Achieved:	
	Source: Monitoring Sample – questions in the code of ethics section	**Source:** SAI PMF: SAI-18 dim (i), criteria (a) met
• Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline b. 47%	a. 55% **b.** 55%
	Achieved:	
	Source: b.Monitoring Sample, questions in the quality assurance section	**Source:** **a.** SAI PMF: SAI-9 dim (iii) score 3 or higher **b.** SAI PMF: SAI-9 dim (iv) score 3 or higher
4. % of SAIs that have generally implemented the ISSAIs, in practice, for:		
• Independence (ISSAI 10)	12%	20%
	Achieved:	
	Source: Global Survey: Q8 , Q22, Q23,Q24 OBI: Q90 ,Q92 [All criteria to be met for a 'yes']	**Source:** SAI PMF: SAI-6 and SAI-7, score 3 or higher on both

[48] ISSAI 20, 30 and 40, as ISSAI 10 is not a SAI decision

• Transparency and accountability (ISSAI 20) a. Publication of audit reports[49] b. % of SAIs that measure and report publicly on their annual performance	a. 48% b. No baseline available	a. 55% **b.** 25%
	Source: a.Global Survey	**Source:** a. Global survey **b.** SAI PMF: SAI-5 dim (iii), score 3 or higher
• Code of Ethics (ISSAI 30) , including monitoring system	7%	15%
	Achieved:	
	Source: Monitoring Sample - questions in the code of ethics section	**Source:** SAI PMF: SAI-18 dim (i), score 3 or higher
• Quality Control (ISSAI 40) a. Quality control b. Quality assurance	a. No baseline available b. 7%	a. 15% **b.** 15%
	Achieved:	
	Source: **b.** Monitoring Sample, questions in the quality assurance section	**Source:** a. SAI PMF: SAI-11 dim (iii), SAI-13 dim (iii), SAI-15 dim (iii) all score 3 or higher (ignore any that are N/A) b. SAI PMF: SAI-10, score 3 or higher
5. % of SAIs that have an external Quality Assurance review which confirms that the level 2 ISSAIs are generally met, in practice	0%	**5%**
	Achieved:	
	Source: Number of countries (from Monitoring Sample) for which all criteria under (3) and (4) above are met, and they have done a level 2 iCAT and/or SAI PMF	**Source:** Number of countries meeting all the criteria under (3) and (4) above, based on received SAI PMF assessment reports (self assessment reports must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology).
SAI Outcome Indicator: SO4	**Baseline 2014**	**Target 2017**
Percentage of SAIs that have developed or adopted relevant audit standards based on or consistent with the relevant ISSAIs, and have undertaken an assessment of their audit practices (including review of a sample of audits) which confirm the adopted audit standards are generally implemented in practice:		

[49] SAIS that publish at least 80% of their completed audit reports

Sub Indicators:		
1. % of SAIs that have decided to adopt the ISSAIs on: • Financial Audit • Performance Audit • Compliance Audit	Finance: 100% Compliance: 97% Performance: 90%	Finance 95% Compliance 95% Performance 95%
	Achieved:	
	Source: Monitoring Sample – first question	**Source:** Monitoring Sample
2. % of SAIs that have undertaken an assessment of their compliance with the ISSAIs with iCATs on: • Financial Audit • Performance Audit • Compliance Audit	Finance: 17% Compliance: 15% Performance: 15%	Finance: 35% Compliance: 30% Performance: 30%
	Achieved:	
	Source: Monitoring Sample – questions 2-5	**Source:** Total number of countries completing relevant level 4 iCATs and/or SAI PMF assessments (completed to at least draft stage, as at milestone date), compared to total population (developing country SAIs).
3. % of SAIs that have ISSAI compliant manuals and policies in place for: • Financial Audit • Performance Audit • Compliance Audit	Finance: No baseline available Compliance: No baseline available Performance: No baseline available No source of data available	Finance 25% Compliance 25% Performance 25%
	Achieved:	
	Source:	**Source:** • FA: SAI PMF: SAI-11 dim (i), score 3 or higher • CA: SAI PMF: SAI-13 dim (i), score 3 or higher • PA: SAI PMF: SAI-15 dim (i), score 3 or higher

4. % of SAIs that have generally implemented the ISSAIs, in practice, for: • Financial Audit • Performance Audit • Compliance Audit	Finance: 3% Compliance: 10% Performance: 7%	Finance 10% Compliance 15% Performance15%
	Achieved:	
	Source: Monitoring Sample – tables under sections on Finance, Compliance and Performance audits.	**Source:** • FA: SAI PMF: SAI-12, score 3 or higher • CA: SAI PMF: SAI-14, score 3 or higher • PA: SAI PMF: SAI-16, score 3 or higher Must have a QA statement demonstrating independent verification of the facts, as well as the proper application of the SAI PMF methodology
SAI Outcome Indicator: SO5	**Baseline 2014**	**Target 2017**
Percentage of SAIs in developing countries meeting the following 'audit coverage' criteria for each audit discipline: • Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) • Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year • Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing	**Financial audit:** LDC + OLI =69 % LMI = 69 % UMI = 66% **Compliance audit:** LDC +OLI =57 % LMI = 64% UMI = 59% **Performance audit:** LDC +OLI =38 % LMI = 44% UMI = 55%	**Financial audit:** LDC + OLI =72 % LMI = 72 % UMI = 69% **Compliance audit:** LDC +OLI =60 % LMI = 67% UMI = 62% **Performance audit:** LDC +OLI =41 % LMI = 47% UMI = 58%
	Source: Triennial IDI Global Surveys	

IDI Outcome Indicators:

IDI OUTCOME 1	IDI Outcome Indicator: I1.1	Baseline 2014	Target 2015	Target 2016	Target 2017
IDI Outcome IO1:	Percentage of IDI SAI capacity development programmes delivered which follow the IDI service delivery model. Programmes are selected on the basis of criteria defined by the IDI.	88%	90%	90%	90%

Effective SAI capacity development programmes		**Achieved:**	94%		
		Comment: The sub indicators mentioned in the Strategic Plan document have been merged to facilitate reporting. Also, the source has been changed from evaluations to IDI Programme reports to obtain the baseline as the IDI Service Delivery Model has been in operation from 2014 and there was no data available in this regard from previous programme evaluations. One (Donor Training) out of 16 programmes delivered by the IDI during 2015 did not meet the criteria. For all other programmes the status reporting has been done with respect to the programme components designed, developed and delivered during 2015.			
		Source: IDI Performance and Accountability Report			
	IDI Outcome Indicator: I1.2	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
	Percentage of IDI programmes completed for which a post-programme evaluation finds that: a) The programme fully or substantially achieved its defined intermediate outcomes b) Programme expenditure did not exceed the final budget by more than 10% c) Programme was completed no more than three months after the planned/revised completion date	a) NA% b) NA% c) NA%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%	a) 90% b) 90% c) 90%
		Achieved:	a) 100% b) 100% c) 100%		
		Comment: Baselines are not available as none of the IDI Programmes have been evaluated in 2014. 2015 achievement based on the post programme evaluations of the 3i Programme and the INTOSAI Donor Cooperation.			
		Source: Internal and /or external evaluations of IDI Programmes			
IDI OUTCOME 2	**IDI Outcome Indicator: I2.1**	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**

IDI Outcome IO2: Global Public Goods used by Stakeholders	i. Number of SAIs actively used relevant global public goods (or tools tailored or developed from these global public goods) in the last three years: a) iCAT: Financial Audit b) iCAT: Compliance Audit c) iCAT: Performance Audit d) ISSAI Implementation Handbook FA e) ISSAI Implementation Handbooks CA f) ISSAI Implementation Handbooks PA g) SAI PMF h) Strategic Planning Handbook i) IT Audit Guidance ii. Cumulative number of donor signatories to the INTOSAI-Donor MoU responding that their organisations have actively used[50] SAI PMF in the past 3 years.	**SAIs:** a) 52 b) 40 c) 49 d) NA[51] e) NA f) NA g) 44 h) 52 i)NA[52] **Donors:** a) 2	**NA**	**NA**	**SAIs:** a) 60 b) 60 c) 60 d) 60 e) 60 f) 60 g) 60 h) 60 i) 60 **Donors:** a) 12
		Achieved:			
		Comment:			
		Source: **A.** Triennial IDI Global Surveys **B.** IDI Performance and Accountability Report **C.** Survey among donor signatories to the INTOSAI-Donor MoU			
IDI OUTCOME 3	**IDI Outcome Indicator: I3.1**	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
IDI Outcome IO3: Stronger regional bodies, networks and communities	Cumulative no. of resource persons (i.e. SAI staff, Regions, INTOSAI Committees, donors, consultants) developed: a) ISSAI Facilitators b) SAI PMF Facilitators c) PDA Champions[53] d) Donor staff understanding of working with SAIs	**Male & Female** a) 52 & 71 b) 146&74 c) NA[54] d) NA[55] e) 386&123	Male & Female a) 136 & 88 b) 231 & 159 c) NA d) 25 & 25 e) 392&272	Male & Female a) 175 & 119 b) 336& 264	**Male & Female** a) 175 & 139 b) 476 & 404 c) NA d) 60 & 60 e) 711&603

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

[51] Developed in 2014

[52] Developed in late 2013

[53] Certification of PDA Champions has been removed from the programme results framework. Since certification is currently being discussed in INTOSAI and since there are plans to pilot certification of auditors at a later date, the IDI is not investing separate resources at this stage in a certification programme for public debt experts.

[54] Programme launched in 2013

[55] Programme launched in 2014

	e) Total (All IDI Programmes)			c) NA d) 40 & 40 e) 551&423	
		Achieved:	**Male & Female** a) 115 & 150 b) 536 & 305 c) NA d) 28 & 20 e) 679 & 475	**Male & Female**	**Male & Female**
		Source IDI Annual Performance and Accountability Reports.			
	IDI Outcome Indicator: I3.2	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
	No. of INTOSAI regional bodies [56]benefiting from IDI support during last three years to: a) Strategic plan development[57] b) Accessing external funding[58] c) Capacity development programmes d) Development of e-learning capacity	a) 2 b) NA[59] c) 8 d) 0	NA	NA	a) 2 b) 2 c) 8 d) 2
		Achieved:			
		Source A. IDI Annual Performance and Accountability Reports B. GCP monitoring reports			
IDI OUTCOME 4	**IDI Outcome Indicator: I4.1**	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
IDI Outcome IO4: Scaled-up and more effective support to SAIs	Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries	US $55 million	US $60 million	US $65 million	US $70 million
		Achieved:	US$68 million		

[56] Including AFROSAI, AFROSAI-E and CREFIAF

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

[58] Successful in terms of funding being arranged through Global Call for Proposals or otherwise

[59] Premature in terms of both GCP 2011 and GCP 2013

• Increased support • Better allocative efficiency of support • Better coordination and alignment • SAI-led strategies • More informed donor engagement with SAIs • Better design of support • Better M&E of support • Continually improving providers		Source: IDI calculations extracted from SAI Capacity Development Database			
	IDI Outcome Indicator: I4.2	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
	Support aligned and coordinated behind SAI-led strategies: a) Percentage of SAIs with a strategic plan b) Percentage of SAIs with a development action / operational plan currently in place c) Percentage of country level projects ongoing during last three years where support is aligned behind strategic plan d) Percentage of countries with an established donor coordination group to facilitate coordination of support to the SAI, in which all providers of support participate	**a. Strategic Plan:** LDC + OLI = 98% LMI =89 % UMI = 100% **b. Development Action Plan:** LDC+OLI = 85% LMI = 100% UMI = 98% **c. Support aligned behind SP** LDC+OLI = 75% LMI = 66% UMI =48 % d. Donor Coordination Group 35%			**a. Strategic Plan:** LDC+OLI = 99% LMI =92 % UMI = 100% **b. Development Action Plan:** LDC+OLI = 87% LMI = 100% UMI = 99% **c. Support aligned behind SP** LDC+OLI =80 % LMI = 75% UMI = 60% d. Donor Coordination Group 50%
		Achieved:			
		Source: A. Triennial IDI global Surveys C. SAI Capacity Development Database			
	IDI Outcome Indicator: I4.3	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
	Percentage of applications under last completed Global Call for Proposals that have funding approved	51%	55%	NA	60%
		Achieved:	53%		
		Source: Global call for Proposals 2011	**Source:** Global call for Proposals 2013		**Source:** Global call for Proposals 2015
	IDI Outcome Indicator: I4.4	**Baseline 2014**	**Target 2015**	**Target 2016**	**Target 2017**
	Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support	100%	NA	NA	90%
		Achieved:			
		Source: Triennial IDI Global Surveys			

Appendix to Operational Plan 2016-2018

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