

INTOSAI-Donor Cooperation LOGFRAME

PROGRAM PURPOSE	Improve SAI performance in developing countries, through scaled-up and more effective support						
HIGH-LEVEL OUTCOME	High-Level Outcome Indicator: H1	Baseline 2010 ¹	Milestone 1 2014	Milestone 2 2016	Target 2018	Assumptions	
Improved performance of SAIs in developing countries ²	Percentage of SAIs in developing countries (for which a PEFA assessment is available) scoring a C or higher on PEFA PI-26 'Scope, Nature and Follow-up of External Audit'	LDC & LI = 26% LMI = 33% UMI = 60%	LDC & LI = 30% LMI = 40% UMI = 70%	LDC & LI = 40% LMI = 50% UMI = 80%	LDC & LI = 50% LMI = 60% UMI = 90%	Improved SAI performance contributes to impact in terms of stronger PFM, good governance, transparency, accountability and tackling corruption. Environment promotes fiscal transparency and accountability. Executive maintains adequate financial records and produces financial reports. Legislative discusses SAI reports and enforces follow-up. Executive implements SAI recommendations.	
		Achieved:					
		Source	INTOSAI-Donor Secretariat review of latest indicator scores on the full PEFA database (including unpublished assessments)				
		High-Level Outcome Indicator: H2	Baseline 2010	Milestone 1 2014	Milestone 2 2016		Target 2018
	Percentage of SAIs in developing countries that issue their annual audit reports within the established legal time frame	LDC & LI = 55% LMI = 74% UMI = 75%	LDC & LI = 60% LMI = 80% UMI = 80%	LDC & LI = 65% LMI = 85% UMI = 85%	LDC & LI = 75% LMI = 90% UMI = 90%		
		Achieved:					
		Source	INTOSAI stock taking survey				
		High-Level Outcome Indicator: H3	Baseline 2012	Milestone 1 2014	Milestone 2 2016		Target 2018
	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 = 35% LMI = 62% UMI = 78%	LDC & LI = 40% LMI = 70% UMI = 80%	LDC & LI = 50% LMI = 75% UMI = 85%	LDC & LI = 60% LMI = 80% UMI = 90%		
		Achieved:					
		Source	INTOSAI-Donor Secretariat review of latest published PEFA reports (PEFA PI-10, criteria (iv))				

¹ Classification based on OECD-DAC classification effective for reporting on 2011, 2012 and 2013 flows. LDC = least developed countries. LI = other low income countries. LMI = lower middle income countries. UMI = upper middle income countries.

² High-level outcome indicators are used for monitoring the overall performance improvement of SAIs. Such high level performance changes are the result of all forms of SAI capacity development and can not be attributed solely to the INTOSAI-Donor Cooperation.

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INITIAL OUTCOME 1	Initial Outcome Indicator: I1.1	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	Assumptions
Effective SAI capacity development Initiatives for better SAI performance: <ul style="list-style-type: none"> Professional, organizational and institutional capacity development 	Percentage of capacity development initiatives taken forward under the Cooperation which are evaluated as fully or substantially achieving their purpose	Internal evaluation: N/A External evaluation: N/A	Internal evaluation: 80% External evaluation: 50%	Internal evaluation: 90% External evaluation: 60%	Internal evaluation: 90% External evaluation: 70%	Individual SAIs take advantage of opportunities created by the Cooperation to support their own sustainable capacity development initiatives.
		Achieved:				
		Source				
		Secretariat synthesis of SAI project evaluations				
INITIAL OUTCOME 2	Initial Outcome Indicator: I2.1	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	Assumptions
Effective support to INTOSAI regional bodies	Number of INTOSAI regional / sub-regional bodies with access to the following number of staff / experts trained on SAI PMF: <ul style="list-style-type: none"> At least three trained SAI PMF assessors At least one trained SAI PMF trainer 	Regions with assessors: 0 Regions with trainers: 0	Regions with assessors: 6 Regions with trainers: 6	Regions with assessors: 8 Regions with trainers: 8	Regions with assessors: 8 Regions with trainers: 8	SAIs make use of INTOSAI regional bodies in support of their own capacity development efforts
		Achieved:				
		Source				
		Secretariat lists of trained SAI PMF trainers and assessors				
	Initial Outcome Indicator: I2.2	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	
	Number of INTOSAI regional / sub-regional bodies with the following number of staff / experts trained on engagement with donors and writing funding proposals: <ul style="list-style-type: none"> At least three staff / experts able to advise SAIs on the subject At least one facilitator trained to deliver the training 	Regions with advisors: 1 Regions with facilitators: 0	Regions with advisors: 3 Regions with facilitators: 3	Regions with advisors: 6 Regions with facilitators: 6	Regions with advisors: 6 Regions with facilitators: 6	
		Achieved:				
Source						
Secretariat lists of regional advisors and facilitators completing, and used to deliver, training on engagement with donors and writing funding proposals						
	Initial Outcome Indicator: I2.3	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	
	No. of INTOSAI regional / sub-regional bodies	5	8	8	8	

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	with access to external funding to support their core functions and to enable delivery of capacity development initiatives to their member SAIs	Achieved:					
		Source	Matching reports under the global call for proposals, and other information				
INITIAL OUTCOME 3	Initial Outcome Indicator: I3.1	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	Assumptions	
Stronger INTOSAI knowledge networks and communities	No. of people trained on the SAI PMF as assessors and trainers:	Male & Female	Male & Female	Male & Female	Male & Female	SAIs make use of INTOSAI knowledge networks and communities to further their own capacity development efforts	
	a) INTOSAI assessors	a) 0 & 0	a) 50 & 50	a) 175 & 75	a) 100 & 100		
	b) INTOSAI trainers	b) 0 & 0	b) 2 & 2	b) 5 & 5	b) 5 & 5		
	c) Donor assessors	c) 0 & 0	c) 10 & 10	c) 20 & 20	c) 30 & 30		
	d) Donor trainers	d) 0 & 0	d) 2 & 2	d) 5 & 5	d) 5 & 5		
	e) Consultant assessors	e) 0 & 0	e) 5 & 5	e) 10 & 10	e) 10 & 10		
	f) Consultant trainers	f) 0 & 0	f) 2 & 2	f) 5 & 5	f) 5 & 5		
		Achieved:					
		Source	Secretariat lists of trained SAI PMF trainers and assessors				
		Initial Outcome Indicator: I3.2	Baseline 2012	Milestone 1 2014	Milestone 2 2016		Target 2018
No. of INTOSAI staff in community of experts on engagement with donors and writing funding applications:	<ul style="list-style-type: none"> Subject matter experts (SMEs) (completed training) Facilitators (trained to deliver training) 	Male & Female	Male & Female	Male & Female	Male & Female		
		SMEs: 21 & 5	SMEs: 30 & 30	SMEs: 50 & 50	SMEs: 60 & 60		
		Facilitators: 0 & 0	Facilitators: 3 & 3	Facilitators: 6 & 6	Facilitators: 9 & 9		
			Achieved:				
	Source	Secretariat lists of INTOSAI advisors and facilitators completing, and used to deliver, training on engagement with donors and writing funding proposals					
	Initial Outcome Indicator: I3.3	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018		
SAI supply side community of practice:	a) No. of INTOSAI staff in the SAI supply side community of practice	Male & Female	Male & Female	Male & Female	Male & Female		
		a) 0 & 0	a) 15 & 15	a) 25 & 25	a) 40 & 40		
		b) 0	b) 10	b) 20	b) 30		

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	<p>b) No. of SAIs and INTOSAI bodies represented in the SAI supply side community of practice</p> <p>c) No. of consultants in the SAI supply side community of practice</p> <p>d) No. of individuals attending a SAI supply side community of practice event of at least two days duration in the year</p>	<p>c) 0 & 0</p> <p>d) 0 & 0</p>	<p>c) 10 & 10</p> <p>d) 15 & 15</p>	<p>c) 15 & 15</p> <p>d) 25 & 25</p>	<p>c) 20 & 20</p> <p>d) 25 & 25</p>		
		Achieved:					
		Source					
		Secretariat lists of community of practice members and attendance at events					
INITIAL OUTCOME 4	Initial Outcome Indicator: I4.1	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	Assumptions	
Global public goods developed and disseminated	<p>Development, dissemination and usage of versions of the SAI Performance Measurement Framework:</p> <ul style="list-style-type: none"> Status of development and dissemination of SAI PMF Number of countries in which the current version of SAI PMF has been piloted/applied 	Version 2 published Pilots in 3 countries	Exposure draft published 20 pilots in total	Final SAI PMF approved by INTOSAI 30 pilots in total	Final SAI PMF applied in further 20 countries	SAIs tailor, adopt and implement public goods generated by the Cooperation	
		Achieved:					
		Source					
		Secretariat records of SAI PMF pilots					
	Initial Outcome Indicator: I4.2	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018		
	Development, dissemination and usage of guidance on evaluations of SAI capacity development initiatives	No guidance	Guidance finalized and published	Guidance used for evaluation of 10 SAI capacity development initiatives	Guidance used for evaluation of 30 SAI capacity development initiatives		
		Achieved:					
		Source					
		Secretariat synthesis of SAI project evaluations					
	Initial Outcome Indicator: I4.3	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018		
	No. of evidence-based research papers on SAIs published and disseminated, per year	2	2	4	6		
		Achieved:					
		Source					
		Secretariat analysis covering SAI journals and conferences, and possible future					

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		SAI research program					
INITIAL OUTCOME 5	Initial Outcome Indicator: I5.1	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	Assumptions	
<p>Scaled-up and more effective support to SAIs:</p> <ul style="list-style-type: none"> • Increased support • Better allocative efficiency of support • Better coordination and alignment • SAI-led strategies • More informed donor engagement with SAIs • Better design of support • Better M&E of support • Continually improving providers 	Moving three year average annual financial support for the benefit of SAIs in ODA eligible countries	US \$41 million	US \$55 million	US \$70 million	US \$80 million	SAIs seek to access scaled up funding	
		Achieved:					
		Source					Secretariat calculations extracted from SAI Capacity Development Database
		Initial Outcome Indicator: I5.2	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	SAIs take ownership of their own capacity development
		Annual value of projects approved under the SAI Capacity Development Fund	0	US \$8 million	US \$10 million	US \$12 million	
	Achieved:						
	Source				Financial reports of the SAI CDF Administrative Agent		
		Initial Outcome Indicator: I5.3	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018	Providers of support to SAIs adopt improved and sustainable approaches to capacity development which impact on SAI performance
		Percentage of country level SAI capacity development support initiatives taken forward under the Cooperation in which all support to the SAI (from the donor and SAI communities) is coordinated and aligned behind the SAIs strategic plan	LDC & LI = N/A LMI = N/A UMI = N/A	LDC & LI = 50% LMI = 60% UMI = 70%	LDC & LI = 60% LMI = 70% UMI = 80%	LDC & LI = 70% LMI = 80% UMI = 90%	
	Achieved:						
	Source				INTOSAI stocktaking		
		Initial Outcome Indicator: I5.4	Baseline 2010	Milestone 1 2014	Milestone 2 2016	Target 2018	Donors not signed up to the MoU also follow the principles of SAI ownership and effective coordination when providing support to SAIs, and adopt good practice in program design
	Percentage of SAIs with a strategic plan and development action / operational plan currently in place	Strategic Plan: LDC & LI = 63% LMI = 84% UMI = 71% Development Action Plan: LDC & LI = 38% LMI = 62% UMI = 53%	Strategic Plan: LDC & LI = 70% LMI = 90% UMI = 80% Development Action Plan: LDC & LI = 45% LMI = 65% UMI = 60%	Strategic Plan: LDC & LI = 80% LMI = 90% UMI = 80% Development Action Plan: LDC & LI = 60% LMI = 75% UMI = 75%	Strategic Plan: LDC & LI = 90% LMI = 90% UMI = 90% Development Action Plan: LDC & LI = 75% LMI = 90% UMI = 90%		

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	Achieved:			
	Source			
	INTOSAI stocktaking			
Initial Outcome Indicator: I5.5	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018
No. of donor staff completing training on working with SAIs	0	60	100	120
	Achieved:			
	Source			
	Secretariat training records			
Initial Outcome Indicator: I5.6	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018
Percentage of capacity development initiatives taken forward under the Cooperation for which the program design / terms of reference are subject to peer review prior to project commissioning	N/A	50%	60%	70%
	Achieved:			
	Source			
	Secretariat monitoring of new initiatives under the Cooperation			
Initial Outcome Indicator: I5.7	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018
Percentage of capacity development initiatives taken forward under the Cooperation which: <ul style="list-style-type: none"> • Have results frameworks which include at least three measurable indicators at the outcome level with baselines and targets • (For projects exceeding US \$500 000) are subject to an external post-evaluation of achievement of program purpose 	Results frameworks: N/A Evaluations: N/A	Results frameworks: 50% Evaluations: 25%	Results frameworks: 75% Evaluations: 50%	Results frameworks: 90% Evaluations: 75%
	Achieved:			
	Source			
	Secretariat synthesis of SAI project evaluations			
Initial Outcome Indicator: I5.8	Baseline 2012	Milestone 1 2014	Milestone 2 2016	Target 2018
Improvements in provision of support to SAIs <ul style="list-style-type: none"> • Number of emerging SAI providers gaining experience from partnering with established SAI providers on capacity 	No. of emerging providers: N/A Competency: N/A	No. of emerging providers: 5 Competency: 70%	No. of emerging providers: 5 Competency: 80%	No. of emerging providers: 5 Competency: 90%
	Achieved:			

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	<p>development initiatives under the cooperation</p> <ul style="list-style-type: none"> Percentage of SAI providers of support scored as fully or substantially competent in their delivery of support, by the SAI / INTOSAI body receiving support 	Source					
		Secretariat monitoring of new initiatives under the Cooperation, and INTOSAI stocktaking					
THEME 1 OUTPUTS	Output Indicator: O1.1	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Assumptions	
<p>INTOSAI-Donor Cooperation Management</p> <p>IMPACT WEIGHTING: 10%</p> <p>Percentage of total costs: 9%</p>	No. of SC meetings held per year	2	1	1	2	SC members participate in the meetings and follow-up to ensure the principles and activities of the cooperation are implemented across their organizations	
		Achieved:					
		Source					
		SC summary and press release					
	Output Indicator: O1.2	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015		
	No. of quarterly news letters issued per year	4	4	4	4		
		Achieved:					
		Source					
		Quarterly news letters					
	Output Indicator: O1.3	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015		
	No. of global/regional conferences (other than INTOSAI meetings) on governance and public finance at which Secretariat staff present, per year	3	4	4	4		
		Achieved:					
Source							
Annual progress report							
THEME 2 OUTPUTS	Output Indicator: O2.1	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Assumptions	
<p>Funding Mechanisms and Project Identification</p> <p>IMPACT WEIGHTING: 25%</p>	No. of global calls for proposals for SAI capacity development initiatives issued per year	0	1	1	1	INTOSAI members submit sound applications and providers of support (donors and SAIs) take	
		Achieved:					
		Source					
		Progress reports on the global call for proposals					
	Output Indicator: O2.2	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015		

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Percentage of total costs: 21%	Percentage of requests for proposal reviews from applicants met by the Secretariat	N/A	90%	90%	90%	forward the applications. A sufficient number of donors commit funds for the SAI CDF
		Achieved:				
		Source				
	Progress reports on the global call for proposals					
	Output Indicator: O2.3	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	SAI Capacity Development Fund established and operational	Not established	Operational	Operational	Operational	
	Achieved:					
	Source					
	SAI CDF Administrative Agent's progress reports					
THEME 3 OUTPUTS	Output Indicator: O3.1	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Assumptions
SAI Performance Measurement Framework IMPACT WEIGHTING: 25% Percentage of total costs: 29%	Progress in development and approval of SAI PMF	Draft version 2 published	SAI PMF exposure draft submitted to WGVBS for approval for piloting	N/A	SAI PMF revised and plan for formal due process prepared	WGVBS approves the SAI PMF exposure draft for piloting INTOSAI and donor staff and consultants attend training courses SAIs volunteer to take part in SAI PMF pilots Comments on ToRs and draft reports are acted upon by assessment teams to ensure quality
		Achieved:				
		Source				
	Secretariat annual progress reports					
	Output Indicator: O3.2	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	No. of regional training courses run for trainers and assessors	Not started	Training for assessors run in 8 regions One course run to train trainers	Training for assessors run in 4 regions	Training for assessors run in 4 regions	
		Achieved:				
		Source				
		Secretariat annual progress reports				
	Output Indicator: O3.3	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
Support provided to SAI PMF pilot assessments	ToRs: N/A	ToRs: 50%	ToRs: 70%	ToRs: 80%		

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	from the Secretariat: <ul style="list-style-type: none"> Percentage of ToRs reviewed Percentage of draft reports reviewed 	Reports: N/A	Reports: 80%	Reports: 85%	Reports: 90%	of pilot assessments
		Achieved:				
		Source				
		Secretariat annual progress reports				
THEME 4 OUTPUTS	Output Indicator: O4.1	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Assumptions
Knowledge Centre on Support to SAIs IMPACT WEIGHTING: 15% Percentage of total costs: 17%	No. of times per year requests to update SAI capacity development database are issued and database updated	2	2	2	2	SAIs and donors provide timely and accurate input into the SAI Capacity Development Database Donors pay for their staff to attend training on working with SAIs and use the knowledge to design better projects INTOSAI staff attend course and use knowledge to develop better applications
		Achieved:				
		Source				
		Secretariat annual progress reports				
	Output Indicator: O4.2	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	Development and delivery of training for donor staff on working with SAIs	Not started	Course developed & piloted once	Course refined and repeated once	Course delivered once	
		Achieved:				
		Source				
	Secretariat annual progress reports					
	Output Indicator: O4.3	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
No. of regions in which training for SAIs on engaging with donors and writing funding applications is delivered	Course developed and piloted in CREFIAF	3 regions	3 regions	3 regions		
	Achieved:					
	Source					
	Secretariat annual progress reports					
THEME 5 OUTPUTS	Output Indicator: O5.1	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Assumptions
Strengthening the Supply of Support to SAIs	SAI supply side community of practice established and invitations to participate issued	Not established	Established	N/A	N/A	Established and emerging SAI providers partner
		Achieved:				
		Source				

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IMPACT WEIGHTING: 5% Percentage of total costs: 5%		Secretariat annual progress reports				to take forward capacity development initiatives Providers of support apply the knowledge and skills obtained from COP events in their work Guidance on evaluations is actively used by SAIs and donors
	Output Indicator: O5.2	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	No. of SAI supply side community of practice events, of at least 2 days duration, held during the year	0	2	2	2	
		Achieved:				
		Source				
	Secretariat annual progress reports					
	Output Indicator: O5.3	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	Development and dissemination of guidance on evaluations of SAI capacity development initiatives	Not started	ToRs approved and work started	Guidance published	N/A	
Achieved:						
Source						
Secretariat annual progress reports						
THEME 6 OUTPUTS	Output Indicator: O6.1	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Assumptions
IMPACT WEIGHTING: 5% Percentage of total costs: 5%	SAI Research Agenda	Mapping report on SAI involvement in the audit of extractive industries and engagement with EITI	ToRs approved and work started	Draft report submitted to SC	N/A	N/A
			Achieved:			
			Source			
	Secretariat annual progress reports					
	Output Indicator: O6.2	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	Benchmarking report on SAI funding levels	Not started	Decision on approach and start work	Draft report submitted to SC	N/A	
		Achieved:				
		Source				
Secretariat annual progress reports						
Output Indicator: O6.3	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015		

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	Mechanism to stimulate further evidence-based research developed and call for research proposals issued	Not started	Not started	Call for research proposals issued	Research proposals being managed	
		Achieved:				
		Source				
		Secretariat annual progress reports				
THEME 7 OUTPUTS	Output Indicator: O7.1	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	Assumptions
Monitoring and Evaluation	Update of 2010 INTOSAI Stocktaking report	N/A	2013 INTOSAI stocktaking report published	N/A	N/A	Synthesis of SAI project evaluations leads to more use of results frameworks and external post-evaluation of achievement of program purpose
IMPACT WEIGHTING: 15%		Achieved:				
Percentage of total costs: 15%		Source				
		2013 stocktaking report published on IDI website				
	Output Indicator: O7.2	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	Synthesis of SAI project evaluations	N/A	N/A	Synthesis report published	N/A	
		Achieved:				
		Source				
		Synthesis report published on IDI website				
	Output Indicator: O7.3	Baseline 2012	Milestone 1 2013	Milestone 2 2014	Target 2015	
	Impact assessment of the INTOSAI-Donor Cooperation	N/A	N/A	ToRs approved and evaluation commenced	Impact assessment published	
		Achieved:				
		Source				
		Impact assessment report published on IDI website				