

INTOSAI-Donor Cooperation Results System 2016-18

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.¹ 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.

¹ 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.

Measuring the Performance of the Cooperation, and its Efforts to Strengthen the Performance of SAIs²

COOPERATION OBJECTIVE INDICATORS

COOPERATION OBJECTIVE: Optimize the joint efforts of INTOSAI and Donor partners in enhancing the capacity of SAIs in developing countries³				
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.	a) 70 %		a) 75 %	a) 80 %
b) Percentage of developing country SAIs reporting that they did not make any reports public in the previous financial year.	b) 15 %		b) 10 %	b) 5 %
	Achieved:			
	Source: a) INTOSAI triennial Global Survey b) INTOSAI triennial Global Survey			
Cooperation Objective Indicator CO2: ISSAI Implementation	Baseline 2015⁴	Milestone 1 2016	Milestone 2 2017	Target 2020
Total number and percentage ⁵ 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:	a) 7 (54 %)		a) To be tracked	a) To be tracked
	b) 7 (54 %)		b) To be tracked	b) To be tracked
	c) 6 (46 %)		c) To be tracked	c) To be tracked
Financial Audit Process	Achieved:			
a) SAI PMF assessment score of 2 or higher on SAI-12 [Pilot version] or SAI-10 [Endorsement version]	Source: Secretariat review of all available SAI PMF assessments			
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]				

² Measurement takes place at the end of the calendar year in question (i.e. “Baseline 2014” measures the situation as at 31 December 2014).

³ 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 cannot be attributed solely to the INTOSAI-Donor Cooperation.

⁴ Calculated on the basis of 13 available SAI PMF-reports.

⁵ 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.

Cooperation Objective Indicator CO3: Strategic Planning	Baseline 2015 ⁶	Milestone 1 2016	Milestone 2 2017	Target 2020
Percentage of developing country SAIs with a high quality strategic planning cycle (MoU Principle) 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	a) 38% b) N/A		a) 48% b) 60%	a) 60% b) 75%
	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: <ul style="list-style-type: none"> Financial audit: at least 75% of financial statements received are audited (including the consolidated fund / public accounts or where there is no consolidated fund, the three largest ministries) Compliance audit: the SAI has a documented risk basis for selecting compliance audits that ensures all entities face the possibility of being subject to a compliance audit, and at least 60% (by value) of the audited entities within the SAI's mandate were subject to a compliance audit in the year Performance audit: on average in the past three years, the SAI has issued at least ten performance audits and/or 20% of the SAI's audit resources have been used for performance auditing 	Financial: 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 OBJECTIVE INDICATORS

INTERMEDIATE OBJECTIVE 1: Enhance and Coordinate support to SAIs in Developing Countries

⁶ Calculated on the basis of 13 available SAI PMF reports.

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) 38 ⁷ 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 OBJECTIVE 2: Effective capacity development initiatives for strengthened SAI performance				
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 ⁸ (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			

⁷ Calculated on the basis of projects originating from the Global Call for Proposals and SAI CDF data. 2015 baseline adjusted in Jan 2017 from 41 to 38 because of new information.

⁸ Baseline from a small sample, expect figures in future years on a larger sample to be smaller

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	16	20	30	45
	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:	N/A			75% (for each response)
a) The nature of the Cooperation as a Strategic Partnership				
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

OUTPUT 1: Reviews of Cooperation initiatives; preparation and implementation of updated strategies				
Output Indicator: O1	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Number of SC working groups delivering their expected outputs, as follows: <ul style="list-style-type: none"> SAI PMF: recommendation on future role of the Cooperation Global Call for Proposals: recommendation on strategic direction SAI Capacity Development Database: recommendation on strategic direction Results: Performance Measurement System finalised Communications: communications strategy finalised 	N/A	5		
	Achieved:			
	Source: Summary of annual SC meeting			
OUTPUT 2: Increased funding for SAI capacity development				
Output Indicator: O2	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Establishment and renewal of mechanisms to enhance access to SAI capacity development support, for SAIs, regional bodies and INTOSAI bodies: <ul style="list-style-type: none"> a) Global Call for Proposals redesign and launch b) SAI Capacity Development Fund 	a) Not operating b) Established	a) SC decision to redesign and launch b) SC support to continuation	a) Launched b) Additional contributions received	a) Ongoing b) Operational
	Achieved:			
	Source: Summary of annual SC meeting			
OUTPUT 3: Research, guidance and training on donor aid practices and dissemination				
Output Indicator: O3	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
a) Paper on an issue relevant for SAI-donor policy dialogue developed, published and disseminated b) Study of effective approaches to supporting SAI capacity development published and disseminated (<i>specific topic(s) to be defined by the Steering Committee</i>)	a) None b) None	a) Terms of reference developed b) None	a) One paper published b) Terms of reference developed	a) N/A b) One paper published
	Achieved:			
	Source: Studies/reviews/evaluations published on the Cooperation web pages			

OUTPUT 4: Outreach and linkages to all high priority stakeholders				
Output Indicator: O4	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of the Cooperation's Communication Strategy	None	Finalized and disseminated to SC	Implemented	Evaluated
	Achieved:			
	Source: Secretariat monitoring reports			
OUTPUT 5: Upgrade of the SAI Capacity Development Database and support for the Global Survey				
Output Indicator: O5	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of the INTOSAI-Donor Cooperation Portal	SAI CD database in operation	SC decision to establish IDC Portal	Launch of IDC Portal	Fully operational
	Achieved:			
	Source: Secretariat monitoring reports			
OUTPUT 6: Support for finalising SAI PMF and future implementation and maintenance strategy				
Output Indicator: O6	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
Status of SAI PMF Strategy	Strategic options paper drafted	Endorsed by CBC & Cooperation	SAI PMF advisory group established and functioning	
	Achieved:			
	Source: Summary of the CBC and Cooperation annual meetings			
Components 7 and 8: Effective Governance and Program Management; and Monitoring and Evaluation of Achievement of Results and Objectives				
Output Indicator: O7	Baseline 2015	Milestone 1 2016	Milestone 2 2017	Target 2018
a) Cooperation annual performance report shared with Steering Committee members by 30 June the following year and subsequently published, including levels of achievement against indicators in the results system b) Evaluation of Phase 3 of the Cooperation (nature, scope and manner of the evaluation to be determined by the SC in 2017)	a) Achieved b) Phase 2 evaluation published	a) Achieved b) N/A	a) Achieved b) Evaluation designed	a) Achieved b) Evaluation complete and published
	Achieved:			
	Source: Cooperation webpages			

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.

Annex 1: Informal Tracking of Global Objective Indicators

The Global Objective indicators seek to measure important factors which are beyond the direct control of SAIs, and a long way removed from the results of the Cooperation. On the one-hand, these factors define the environment in which SAIs operate. The potential for an SAI to make a difference to the lives of citizens depends on the extent to which these factors are met. Measuring these gives the Cooperation important information about whether country environments support effective SAIs that can make a difference. Where they do not, then SAI capacity development efforts will need to tackle these issues in order to be effective. On the other hand, these factors also measure the high level results of SAIs as a pillar of good governance, contributing to effective institutions, accountability and transparency.

Due to issues of data availability, the Global Objective indicators will be tracked informally during 2016-18, with the intention of including (revised) Global Objective indicators in the formal Results System in the next program period.

GLOBAL OBJECTIVE: Strong, independent and multi-disciplinary SAIs as a pillar of good governance, contributing to Sustainable Development Goal 16.6 (Develop effective, accountable and transparent institutions at all levels⁹)				
Global Objective Indicator GO1: Effective Framework for Independent Supreme Audit Institutions	Baseline 2015¹⁰	Milestone 1 2016	Milestone 2 2017	Target 2020
Total number and percentage ¹¹ of developing countries that have undergone a SAI PMF assessment and where the SAI has strong independence and a broad mandate <i>(Measure: SAI PMF assessment score of 3 or higher on both SAI-6 and SAI-7 [Pilot version] or SAI-1 and SAI-2 [Endorsement version])</i>	6 (46 %)		To be tracked	
	Achieved:			
	Source: Secretariat review of all available SAI PMF assessments			
Global Objective Indicator GO2: Functioning Accountability System	Baseline 2014¹²	Milestone 1 2016	Milestone 2 2017	Target 2020
Percentage of developing countries in which a formal, comprehensive, and timely response was made by the executive or the audited entity	LDC & LI = 30 % LMI = 58 %		LDC & LI = To be tracked	

⁹ Global Objective indicators are used for monitoring progress towards SDG 16.6. Progress in these areas requires changes to the institutional environment in which SAIs operate, public sector financial reporting practices, and executive responses to audits. These can be influenced by SAIs, but can not be attributed solely to the performance of SAIs.

¹⁰ Calculated on the basis of 13 available SAI PMF-reports.

¹¹ 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.

¹² Calculated on the basis of 115 PEFA assessments: LDC & LI: 43 assessments in total, LMI: 31 assessments in total, UMI: 41 assessments in total.

on audits for which follow-up was expected during the last three completed fiscal years. <i>(Measure: PEFA-2016 PI-30 dimension (iii) score of B or higher, or PEFA-2011 PI-26 dimensions (iii) score of B or higher)</i>	UMI = 51 %		LMI = To be tracked	
			UMI = To be tracked	
	Achieved:			
Source: Secretariat review of latest indicator scores on the full PEFA database (including unpublished assessments).				

Annex 2: Monitoring and Reporting on Results, 2016-18

See separate document