Global Call for Proposals

Capability Statement of INTOSAI Development Initiative (IDI) as a provider of Capacity Development Support

The INTOSAI Development Initiative is an INTOSAI body that supports Supreme Audit Institutions in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. The IDI provides support to SAIs by facilitating:

- Implementation of international standards, including the ISSAIs
- Development of institutional, organisational and professional staff capacities
- Knowledge sharing and implementation of good practices
- Scaled up and more effective support to SAIs through partnerships with stakeholders

Using a client centred approach the IDI facilitates SAI development initiatives at global, regional, sub regional and SAI level; including limited bilateral support on a needs basis. The IDI may also provide capacity development support for developed country SAIs on cost recovery basis.¹

A. Specifics of the SAI / INTOSAI Body as a Provider of Support

<table>
<thead>
<tr>
<th>1. Is the body a legal entity capable of entering into contracts?</th>
<th>Yes. The IDI is registered as a Norwegian foundation (non-profit organization).</th>
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<tr>
<td>2. Does the body receive core funding (i.e. not linked to specific projects) that it could utilise to support activities under the GCP? (If so, provide details)</td>
<td>IDI receives core funding from different sources which to some extent could be utilized to support activities under the GCP. Part of the core funding is an earmarked grant from the Norwegian Parliament. This funding is used to meet the administrative, staffing and overhead costs of the IDI, but also IDI capacity development programmes. IDI also receives annual core (basket) funding from donors. Currently funding from SIDA, Finland and INTOSAI are not earmarked to specific projects. IDI have some flexibility in utilizing these funds for projects prioritized by the SAI community.</td>
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<td>3. Is the body able to provide its staff to support GCP activities as in-kind support? If so, please indicate possible volumes and whether short or long term.</td>
<td>In support activities, IDI would mainly rely on mobilizing peer-support from regional SAIs. IDI may also contribute in-kind of its own staff. The volume and time horizon of IDI support will depend on the demand for support, the need for IDI to provide such support (IDI does not want to crowd out other INTOSAI providers), available funding, internal capacity to provide such support and the overall priorities of the IDI Board. IDI must ensure providing bilateral support under GCP does not impair the ability of IDI to provide global and regional support through its established programs.</td>
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<td>4. Is the body able to provide any other forms of in-kind support, e.g.</td>
<td>IDI itself does not have such facilities, but through its network of SAIs, other forms of in-kind support can be mobilized</td>
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¹ The revised IDI mandate endorsed by the INCOSAI in 2013.
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<td><strong>provision of training facilities? (If so, provide details)</strong></td>
<td>No, only for support to SAIs in developed countries.</td>
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<td><strong>5. Is the body required to operate on a full cost recovery basis?</strong></td>
<td>According to IDI’s Bilateral policy, IDI should not compete with other INTOSAI providers. Prior to entering into a bilateral cooperation, the IDI shall check whether there are other SAIs or INTOSAI regional organizations that equally can provide the support, to ensure that it does not crowd out other suppliers.</td>
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<td><strong>6. Does the body have the mandate to compete for service delivery contracts against other INTOSAI providers of support?</strong></td>
<td>IDI has the mandate, but has decided to not participate in tenders. This is to avoid conflict of interest as a host of the INTOSAI-Donor Secretariat.</td>
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<td><strong>7. Does the body have the mandate to compete for service delivery contracts against private sector providers of support?</strong></td>
<td>No. IDI is a global organization.</td>
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<tr>
<td><strong>8. Is the body restricted to work in specific countries or regions, or does it have specific focus countries or regions? (If so, provide details)</strong></td>
<td>IDI can provide support for both tiers. For projects under tier 1, the IDI regional and global programmes are most relevant. For tier 2 projects, IDI’s bilateral support programme is probably most relevant as it is intended for the most challenged SAIs. See attachment 1 for a description of the bilateral support programme.</td>
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<tr>
<td><strong>9. Does the body have any preference for providing support under tier 1 or tier 2?</strong></td>
<td>No, as IDI is a global organization for all types of SAIs in developing countries.</td>
</tr>
<tr>
<td><strong>10. Does the body restrict its support to countries with a specific administrative heritage or type of SAI (E.g. Court model SAIs, Parliamentary model SAIs)</strong></td>
<td>The whole organization of IDI is responsible for coordinating and implementing peer-to-peer capacity development support through various programs.</td>
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<td><strong>11. Does the body have a dedicated department responsible for coordinating and implementing peer-to-peer capacity development support?</strong></td>
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<td><strong>12. In what languages can the body provide comprehensive support (i.e. respond to demand for support in a wide variety of subject areas, with a pool of possible experts in each area) or ad hoc support?</strong></td>
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<tr>
<td>Arabic</td>
<td>x</td>
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<td>English</td>
<td>x</td>
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<td>French</td>
<td>x</td>
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<td>Portuguese</td>
<td>x</td>
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<tr>
<td>Russian</td>
<td>x</td>
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<tr>
<td>Spanish</td>
<td>x</td>
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<tr>
<td>Other: (Please state)</td>
<td>IDI can through its network mobilize peers speaking a</td>
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*Defined as covering full staff costs, reimbursables and a reasonable allocation / apportionment of the organisation’s overheads and indirect costs.*
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<th>specific language.</th>
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<tr>
<td>13. <strong>Would the body be willing to act as the lead responsible body for provision of long-term support under the GCP?</strong></td>
<td>Yes, IDI is willing to take such a responsibility. However, IDI will in partnerships work towards mobilizing and preparing regional SAI s to take over the responsibility for supporting a SAI long-term.</td>
<td></td>
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<tr>
<td>14. <strong>Would the body be interested in taking on a supporting role for provision of support, in partnership with another SAI / INTOSAI body which acts as the lead responsible body? (E.g. an emerging provider partnering with a mature provider).</strong></td>
<td>Yes. Taking such a supporting role is one possible role listed in the IDI Bilateral policy.</td>
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<td>15. <strong>In order to support a capacity building project in a peer SAI, how long in advance does this need to be planned to incorporate it into the SAI’s annual work plan?</strong></td>
<td>Ideally the plans for support should be settled when IDI finalizes its annual plan in November. However, IDI is flexible and may also engage in support on a shorter notice throughout the year.</td>
<td></td>
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<tr>
<td>16. <strong>Please include any additional information relating to the body as a potential provider of support to initiatives under the GCP.</strong></td>
<td>More info about IDI’s capacity development programs can be found in attachment I and at <a href="http://www.idi.no">www.idi.no</a>. For specific information about IDI’s bilateral support, please see <a href="http://www.idi.no/en/idi-cpd/other-programmes/bilateral-support-programme">http://www.idi.no/en/idi-cpd/other-programmes/bilateral-support-programme</a>.</td>
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B. Generic Contents of a Capability Statement

Short description of the organisation

The IDI is the INTOSAI body which works across INTOSAI’s strategic goal areas and supports SAIs in developing countries, in their efforts to sustainably enhance performance, independence and professionalism. The IDI provides support to SAIs by facilitating

- Implementation of international standards, including the ISSAIs
- Development of institutional, organisational and professional staff capacities
- Knowledge sharing and implementation of good practices
- Scaled up and more effective support to SAIs through partnerships with stakeholders

The IDI was established by resolution of the INTOSAI Congress (INCOSAI) in 1986, and was hosted by the SAI of Canada from 1986 to 2000. Since 2001 the IDI Secretariat has been based in Oslo. The IDI is non-profit organisation, organised as a foundation according to Norwegian laws.

IDI currently has about 30 staff members from 20 nationalities, with some of them operating from INTOSAI regions. The IDI Board is chaired by the Auditor General of Norway, Mr. Per-Kristian Foss. The other members of the Board are Vice-chair Mrs. Margareta Åberg (the Auditor General of Sweden), Mrs. Francine Giskes (the Vice-President of the Netherlands Court of Audit), Dr Margit Kraker (the President of the Austrian Court of Audit and Secretary General of INTOSAI), Mr. Thembekile Makwetu (the Auditor-General of South Africa), Berit Mørk (the Director General and head of Administration of the Office of the Auditor General of Norway) and Mrs. Tora Jarlsby (the Director General heading a Financial Audit Department in the Office of the Auditor General of Norway).

Using a client-centred approach the IDI facilitates SAI development initiatives at global, regional, sub-regional and SAI level; including bilateral support on a needs basis. See attachment 1 for an introduction to the programs of IDI. The IDI also serves as secretariat to the INTOSAI-Donor Cooperation, established in 2010 to enhance the volume and coordination of support for strengthening SAIs in developing countries.

Over the years IDI has produced a wide range of guidance, handbooks and tools in collaboration with its partners. These constitute Global Public Goods which help in global knowledge creation for capacity development of SAIs. They are freely available to the SAIs and all other stakeholders involved in SAI capacity development and members of public at large.

IDI has several partners:

- IDI partners with INTOSAI bodies under all INTOSAI goal areas – PSC, CBC, KSC and FAC
- IDI partners with all INTOSAI regions (and sub-regions of AFROSAI-E and CREFIAF)
- IDI partners with development partners, UN bodies, OECD and other stakeholders involved in SAI capacity development
Core areas of capacity development support offered

The IDI develops programs based on needs in the SAI community. The table below presents the ongoing or more recently completed IDI programs sorted according to the SAI domains or technical areas.

<table>
<thead>
<tr>
<th>Technical Areas</th>
<th>Relevant IDI programs where IDI has experience, available material and access to resource persons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence and Legal Framework</td>
<td>SAI Independence program (2016-)</td>
</tr>
<tr>
<td>Internal governance and ethics (including strategic planning)</td>
<td>SAI Strategic planning programs (2006-2013)</td>
</tr>
<tr>
<td></td>
<td>SAI Strategy, Performance Measurement &amp; Reporting (2016-)</td>
</tr>
<tr>
<td></td>
<td>SAI Young Leaders (2016-)</td>
</tr>
<tr>
<td>SAI PMF or other Organisational Level Performance Assessments</td>
<td>SAI PMF support (2014-)</td>
</tr>
<tr>
<td>ISSAI Implementation*</td>
<td>The 3i programme phase I &amp; II (2012-). The phase-I have included development and dissemination of public goods i.e. iCATs and ISSAI Implementation Handbooks, ISSAI certification programmes for financial, performance and compliance audit that have led to certified pool of about 250 ISSAI facilitators in English speaking regions and OLACEFS, 3i cooperative audits, 3i community portal for sharing information and experiences and startup support at SAI level. By the end of 2015, 146 SAIs have been participating in the programme.</td>
</tr>
<tr>
<td>Jurisdictional Controls</td>
<td>IDI has not had designated programs related to the Jurisdictional Control function specifically, but IDI has experience in supporting SAIs with a Court model through several programs.</td>
</tr>
<tr>
<td>Other specialised audit areas (e.g. IT audit, environmental audit, public debt audit)</td>
<td>Auditing Sustainable Development Goals (2016-)</td>
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<td></td>
<td>SAIs fighting Corruption (2016-)</td>
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<td>Audit of Externally funded projects in the Agriculture and Food Security Sector (2016-)</td>
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<td></td>
<td>Cooperative Audit of Extractive Industries (2014)</td>
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<tr>
<td></td>
<td>Auditing Borrowing &amp; Lending Frameworks</td>
</tr>
<tr>
<td></td>
<td>IT Audit Programme</td>
</tr>
<tr>
<td>Financial Management, Assets and Support Services</td>
<td>IDI has not had designated programs in these areas, but has experience in handling these areas as part of SAI strategic planning.</td>
</tr>
<tr>
<td>Human Resources and Training</td>
<td>Human Resource Management program (2014)</td>
</tr>
<tr>
<td>Communication and Stakeholder Management</td>
<td>SAI engaging with stakeholders (2016-)</td>
</tr>
</tbody>
</table>

* Regarding ISSAI implementation, the capability statement should indicate whether the organisation and its staff have experience from conducting ISSAI based audits in each audit discipline, and from supporting others to adopt and implement ISSAI based audits.

See attachment 1 for details about several of the programs listed in the table above.

**Generic and Soft Skills:** IDI has been developing the SAI PMF tool and has much experience in Organisational Reviews. IDI has experience in organizing trainings in Facilitation Techniques and Change
Management, but does not currently have experts in these areas among its staff. However, in the programs IDI run, facilitative techniques are applied.

Project History

For the years 2015-2016 IDI has provided bilateral support to the SAIs of Somalia (Office of Auditor General of Somalia - OAGS) and Afghanistan (Supreme Audit Office Afghanistan - SAOA). See attachment II for a testimony from SAI Afghanistan regarding the support of IDI.

Afghanistan: The primary objective of the cooperation with SAOA was to support the SAI in conducting a SAI PMF assessment and iCATs review to be used for improvements in SAOA and inputs for their forthcoming strategic planning process. In 2015, staff of SAOA were trained in the iCATs and SAI PMF tools. The iCAT reports were completed by SAOA in mid-2016. The SAI PMF report has been developed by SAOA through 2016 and improved through IDI advises and Independent review. In December 2016 a strategic management seminar was conducted in Kabul, where strategic actions assumed to be feasible and effective in addressing the main challenges shown by the iCATs and SAI PMF assessments were identified. This actions are to be used for the revision of the SAOA strategic plan 1st half of 2017.

Somalia: The primary objective of the support to OAGS has been to enhance the performance of the SAI by developing a strategic plan based on needs assessments using the SAI PMF and the ISSAI Compliance Assessment Tools. During 2015, OAG Somalia was provided with training of their staff to conduct the SAI PMF assessment and the iCATs. During 2016, the OAGS did most of the iCATs, but not completed the final report. Following a dialogue with OAGS, it was decided to only carry out a limited version of the SAI PMF as a needs assessment for the new strategic plan. However, during 2016 there has not been much activity in the project, but IDI and OAGS intend to complete the planned activities in 2017.

Core Team

Programme department responsible for bilateral support to SAIs: IDI has two departments for capacity building. Bilateral support and SAI PMF are in Programme department II. This department is also responsible for managing the IDI programs of stakeholder relations, SAI independence, Program on Strategy, Performance Measurement & Reporting and SAI fighting corruption.

Core team: In bilateral support projects, all IDI staff may be included as resource persons depending on the skills required and availability. IDI will also solicit peers from regional SAIs and the relevant INTOSAI regional organization.

Bilateral support in IDI is headed by Jostein F. Tellnes:

- Background: Eight years as a performance auditor working for SAI Norway. Two years as a long-term advisor for SAI Malawi in the areas of institutional reform, performance audit and stakeholder relations.
- Education: Master in Political Science, University of Oslo
- Training: Various courses in performance audit related topics and project management.
• **Experience:** AFROSAI E trainer in performance audit. Short-term missions to several African SAIs, amongst other Quality assurance review of SAI Ethiopia.
• **Focus areas:** Management of bilateral support programs in IDI.
Attachment I: IDI Programme Portfolio

Currently the IDI is offering 14 Capacity Development Programmes to beneficiaries in the SAI community. One programme is also being offered to the Donor community for better appreciation of the importance and operation of SAIs. These programmes are:

Out of these programmes, eight programmes have been initiated during 2015-2016 and will continue for the remainder of the IDI’s Operational Plan period 2016-2018. The following is a summary of these programmes:

**Bilateral support**

The revised IDI mandate endorsed by the INCOSAI in 2013 gave IDI a mandate to work bilaterally. 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 limited internal capacity and lack of support. SAIs with substantial needs for support are commonly in fragile states, but also in other challenged countries.

IDI may provide different types of bilateral support. The role IDI will take depends on the needs of the SAI, the country context and to what extent other providers are available, as well capacity and resources available within the IDI. The IDI Board will make the strategic decision on the volume of bilateral work as
well as the types of bilateral support to be provided by the IDI. The identified potential roles for IDI's bilateral support are:

- **Broker role – short term**: Support SAIs in managing their capacity development, and prepare the way for additional support.
- **Capacity maintenance and lifeline support – short and medium term**: IDI provides support on a limited scale to SAIs operating in particularly unstable and unpromising environments as a means of maintaining competence within the SAI until the situation improves.
- **Specialized capacity development provider – short and medium term**: This IDI supports the implementation of specific strategic priorities of the SAI where IDI has comparative competencies, typically in areas where IDI has carried out a regional or global programme.

For IDI to consider bilateral support, it should be needs based and the SAI should request the support, either through the Global Call for Proposals or directly to the IDI. IDI will assess all forms of requests or options for bilateral support using a uniform set of conditions:

1. The SAI has major challenges and there is a need for bilateral support in areas where IDI has competencies and comparative advantages
2. The SAI does not receive extensive support and there are no other INTOSAI/SAI 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

IDI is willing to support all SAIs regardless of the political environment they operate in. Supporting SAIs in unstable and/or unpromising political environments involves a substantial result-risk in terms of slow SAI development, but as an INTOSAI body with a mandate to support all developing country SAIs, the IDI is willing to take this risk in cooperation with its resourcing partners.

In the planning and implementation of bilateral support, IDI uses a set of guiding principles. A basic principle is that there should be a partner-driven process towards ISSAI compliance. The IDI support shall always be based on demand and shall take its starting point from local needs and preconditions. In supporting SAIs in fragile and challenging contexts, the bilateral support takes a phased approach to implementation of the ISSAIs.

A second principle is to take a holistic and change oriented approach to capacity development. The SAI Strategic Management Framework defines major domains of a SAI which influence its performance. A bilateral cooperation will not necessarily involve all domains, but the framework is a fundament for discussions on critical areas for improvement to enhance the performance of the SAI.

Thirdly, IDI provides peer-to-peer support by experienced resource persons. Resource persons selected by the IDI need to have strong personal as well as professional skills and experience. IDI will seek to utilize resource persons with experience from IDI programmes and similar environments as the partner-SAI is facing. Consultants can also be used as resource persons, if qualified peers are unavailable.
Fourthly, presence and continuity are important for establishing the necessary trust, developing good organizational and cultural knowledge, gaining insight into political and economic contexts, and enhancing our relevance as partner. This is key to succeed in states of fragility.

A fifth principle is partnerships and active coordination. To maximize the value of the support, IDI seeks partnerships with INTOSAI regions, neighboring SAIs, donors and other providers of support. Other providers of support may complement the IDI support, for instance through having the ability to be physically present in the country over time. When IDI considers bilateral support, IDI will as a standard procedure ask the relevant INTOSAI region whether the support could be carried out in partnership.

Sixth, the IDI is flexible as a partner and seeks continuous learning. This means IDI shall be flexible in terms of the SAI priorities for support. IDI will adjust plans if required, reflecting IDI’s commitment to continuous learning in partnerships and the evolving conditions facing the SAI. Still, IDI stresses that agreements and plans should be used actively during implementation.

Seventh, the IDI support shall take the identified risks and assumptions into account. Capacity development support generally carry risk in terms of not achieving goals or sustainable results. These risks include factors that partners exert some control over, but also factors that fall outside the sphere that an SAI can influence. To deal with the risks, it is critical that IDI’s bilateral support is based on a realistic assessment of the IDI capacity, characteristic of the partner-SAI and the local context.

Finally, IDI’s bilateral support should be managed through phases which ensure proper planning, decision making and interaction with the partner-SAI. The main phases are “Assessment of the request”, “Planning”, “Execution” and “Finalization”. Prolongation can also be considered, which will involve a new Planning phase. The planning, reporting, monitoring and decision making of the cooperation should as much as possible be integrated in the SAI’s own management systems.

**ISSAI Implementation Initiative (3i Programme) Phase II**

The objective of the programme continues to be the same as in the first phase delivered during 2012-2014 in English speaking regions and currently underway in Spanish, Arabic and French—supporting SAIs in implementing ISSAIs. While the focus will be on developing countries, it is IDI experience that ISSAI implementation is equally an issue in SAIs in developed countries. As such the programme will provide support to SAIs across the INTOSAI community in implementing ISSAIs. Through this programme it is expected that SAIs will define and implement ISSAI implementation strategy based on a good understanding of their current audit practice, stakeholder expectations and ISSAI requirements; SAIs will define audit methodology aligned to ISSAIs and relevant to their context; SAIs will carry out compliance, performance and financial audits compliant with their methodology; SAIs will have staff with professional competence to carry out audits as per standards; and SAIs will have well functioning Quality Assurance function to assure the quality of audit conducted.
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. As a contribution to the INTOSAI efforts and SAI efforts in supporting implementation of SDGs the IDI, in cooperation with INTOSAI Knowledge Sharing Committee (KSC), launched this programme in 2015. The programme objective is conducting high quality audits of sustainable development goals by SAIs. The programme envisages a four approaches to SDGs. The INTOSAI believes that SAIs can contribute to SDGs by providing advice, through assurance engagements and by conducting performance audits and reviews. The SAIs can also contribute by leading by example in being models of transparency and accountability. INTOSAI also plans to support and encourage its member SAIs in this regard by:

- Awareness raising and advocacy
- Aggregating results of SAI work done in this area
- Providing methodological support

### SAI Fighting Corruption Programme

The programme envisages achieving the objective of ‘Greater effectiveness of SAIs in fighting corruption’ by supporting participating SAIs in enhancing results in the following three areas:

**SAI Leading by example in implementing ISSAI 30- Code of Ethics**– Even as SAIs contribute to the fight against corruption in the country, they need to ensure that their own ethical practices are robust. SAIs are expected to undertake a review of their ethical practices based on ISSAI 30.

**Audit of Institutional Frameworks for fighting corruption** – SAIs will be supported in conducting ISSAI based performance audits of institutional framework for fighting corruption. The tools and guidance developed for providing this support are expected to be based on assessment methodologies development by UNDP’s GAIN programme.

**SAI-Stakeholder Platform for fighting corruption** – This aspect will be an engagement 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 in the respective countries. This aspect would involve advocacy, dialogue with SAI’s partners in fighting corruption and bringing together of different stakeholders at the country level for the common cause of fighting corruption.
SAI Independence Programme

Challenges related to independence of SAIs have been explained in the foregoing section. Given the importance of the subject and the needs expressed by SAIs, IDI has launched a pilot programme in this area. The objective of the programme is to support SAIs in achieving ‘greater independence’. In order to reach this objective, The IDI has envisaged the following implementation framework which will be delivered at global and SAI level:

- Advocate SAI independence
- Guidance on SAI independence
- SAI level support for 3 selected SAIs

Enhancing eLearning Capacity Programme

The IDI has been experimenting with eLearning solutions since 2005. Over the years, the IDI has tried web-based training, computer based training, using authoring tools to create e-Learning packages, self-running e-Learning courses, mentor led eLearning courses and blended programmes. After a variety of experiences, the IDI found blended solutions with mentor led eLearning and field audit components to be the best fit for achieving outcomes. This programme will focus on developing IDI’s in-house capacity for eLearning, facilitate the development of regional and SAI capacity, create pools of eLearning specialists and blended learning specialists, define eLearning methodology in an eLearning handbook and create an eclectic eLearning portfolio for the IDI over a period of time. The programme will try to achieve its objectives using a five fold results framework.

SAIs Engaging with Stakeholders Programme

The programme objective is to achieve Greater audit impact through enhanced stakeholder engagement. The expected outputs of the programme include a Research report on SAIs stakeholder engagement; Global Public Goods on SAI Stakeholder engagement; Blended learning courseware developed as per IDI methodology; and SAI teams trained in stakeholder engagement. These outputs are expected to lead to the following outcomes:

- Stakeholder engagement strategies and action plans developed and implemented by participating SAIs
- SAIs initiate new stakeholder interactions
- SAIs report enhanced interaction with key stakeholders
SAI Young Leaders Programme

SAI leaders make all the difference in the stature, performance & professionalism of a SAI. Leadership is a quality that cuts across every area of the functioning and performance of SAI. In view of the critical significance of leadership, the IDI leadership thought it important to support the development of SAI leadership. The programme would seek to groom SAI young leaders with potential to grow into leaders of tomorrow who show vision, lead their teams, lead their SAI, are effective in their environment and add value and give back to their community. The programme will be a 9 month full time programme delivered in English. The programme will be delivered through a variety of engagements that would include face to face training, eLearning, mentoring by in country and international mentors, stakeholder engagement with a wide variety of SAI stakeholders, practical assignments and on the job mentoring.

Strategy, Performance Measurement & Reporting

The IDI launched its strategic planning programme in 2006, to support SAIs in developing their strategic plans. Subsequently this programme was enlarged to include comprehensive needs assessment guidance. The IDI developed a strategic planning handbook, needs assessment guidance and supported a large number of SAIs in INTOSAI regions in developing their strategic plans. The I-DS also coordinates efforts to develop a SAI PMF that will be considered for adoption as an INTOSAI tool for Performance Measurement of SAIs during INCOSAI 2016. The IDI has initiated work to align its various guidance documents and tools developed over a period of time and integrate these into a comprehensive strategic management process. The Strategy, Performance Measurement and Reporting programme was launched in 2015 to take care of the above mentioned needs to develop a comprehensive Strategic Management Framework for SAIs and INTOSAI regions and support the SAIs and regions in their strategic planning, performance measurement and reporting.
Attachment II: Letter of thanks from SAI Afghanistan

Islamic Republic of Afghanistan
Supreme Audit Office
Chief of Staff Office
Foreign Relation Directorate

Ref. No: 14
Date: Dec 19, 2016

The INTOSAI Development Initiative (IDI)
Oslo, Norway

Dear Colleagues,

AFGHANISTAN SUPREME AUDIT OFFICE’S APPRECIATION FOR YOUR SUPPORT DURING THE PMF AND ICAT ASSESSMENT PROCESS

Greetings from Kabul, Afghanistan!

We would like to extend our appreciation to your team for your continued support and guidance during the entire PMF and i-CAT Assessment Process. We are also grateful to the two IDI team members, Mr. Jostein Tellness and Ms. Yngvild Herje Arnesen, for their excellent facilitation of the deliberations on the findings in Kabul.

These assessments are an important building block for the SAO and have enabled us to fully grasp the key strategic areas of focus for our SAI. You can be assured that we will take all the necessary steps to improve the identified areas.

Our SAI will also continue contacting you and getting your guidance as we embark on the next phase of developing and implementing our next five year Strategic Plan.

We look forward to further strengthening our cooperation in the coming years.

Yours sincerely,

Dr. Mohammad Shohel Shouli
Auditor General

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