APPENDIX

OPERATIONAL PLAN

2022

A. Objective

To advocate for and support the independence of SAIs to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. Strategy

Independent SAIs are key pillars of national integrity and governance. The independence of a SAI from the executive it audits is fundamental, yet the 2020 Global Stocktaking report shows concerning trends as there is a continued reduction in reported SAI Independence. For instance, access to information is an area of particular concern as only 44% of SAIs report having timely and unrestricted access to information, which constitutes a sharp decrease from 2017 Global Stocktaking report. SAIs still face challenges accessing financial and human resources as 40% of SAIs reported major interferences in budget execution and 37% reported not having full control over recruitment[1].

These concerns have been corroborated by other global indexes such as the World Bank SAI Independence Index which highlights that a disproportionately large number of constitutional and legal frameworks governing the establishment and functioning of SAIs did not expressly provide for their independence. [2]

Another area of concern is related to the potential impact of the Global Pandemic on SAI Independence. The results of a survey[3] completed by 132 SAIs on the impact of the COVID-19 pandemic on SAI Independence, showed that access to information was severely affected during the pandemic as 2/3 of the respondents reported important challenges in accessing information[4].

Insights gathered from our rapid advocacy function supplemented those trends, as we have noticed a sharp increase in the request for rapid advocacy support[5].

It is against this backdrop that the independent SAI work stream will continue scaling up its efforts towards advocating for and supporting the independence of SAIs through the implementation of its three components namely: enhanced global advocacy and support, revisiting its approach to country level support, and effectively leveraging on the partnerships established in support of SAI Independence.

In 2022, advocacy in a digitized environment will remain a core feature of our advocacy work. Building on the encouraging metrics coming from our digital advocacy through SAI Independence Resource Centre (SIRC) and social media, we will leverage the social media platforms of our partners and use their channels to disseminate specific content on SAI Independence and reach out to broader audiences. Our advocacy will also be targeted towards developing joint material with interest parties to raise the awareness on SAI Independence. For example, the SAI Independence Resource Kit for Civil Society Organisations (CSOs) will be

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[1] Global SAI Stocktaking Report 2020, INTOSAI Development Initiative

[2] Supreme Audit Institutions Independence Index, 2021 Global Synthesis Report, World bank Group

[3] Study on the impacts of COVID 19 on SAI Independence (TBP), INTOSAI Development Initiative

[4] Moreover, one third of the surveyed SAIs reported significant budget cuts which for many had a negative impact on the SAIs ability to perform their ordinary accountability function during the pandemic

[5] 60% of the request for advocacy received since the establishment of the rapid advocacy mechanism in 2018, were received in 2021

developed jointly with Transparency International (TI) and disseminated through their Strengthening Accountability Networks among Civil Society (SANCUS) project global and country level platforms. Joint activities will be carried out with Extractive Industries Transparency Initiative (EITI) and OXFAM to support advocacy for SAI Independence.

We will continue to promote the SIRC as the main platform to disseminate knowledge on SAI Independence and will populate by publications stemming from our partnerships, as well as internal research. The success of our strategy will rely on our ability to produce and disseminate material in all IDI working languages, and relevant to all types of SAIs. We will continue working towards strengthening the SIRC's visual identity, increasing its visibility and appropriately capturing the independence induced social media activity.

We will attend various events – remotely or physically, – to promote SAI Independence and disseminate communication and capacity development material. To that end, the work stream will utilize the platform established with the World Justice Project [6] and use the global outreach of its Rule of Law Index[7]. The workstream will also continue its engagement with the Global Initiative for Fiscal Transparency (GIFT) to advocate for SAI Independence to different audiences such as Ministries of Finances and CSOs.

As in the previous years, supporting the INTOSAI-Donor Cooperation (IDC) will remain a key component of our advocacy work in 2022 as we will continue supporting the implementation of the IDC strategic priority on Independence. This will be done through scaling up our support for appointing an IDC Goodwill Ambassador for SAI Independence, dissemination of the SAI Independence Resource Kit for in-country Donor Staff, strengthening donor's participation in the roll-out of SAI Independence Rapid Advocacy Mechanism (SIRAM), and providing input to various meetings. We will also support the implementation of the US GAO's initiative on SAI Independence, and we will contribute to the World Bank's efforts on SAI Independence through the dissemination of their SAI independence Index and the roll out of their InSAI assessment.

We will continue to differentiate the nature of our advocacy by complementing the **ad hoc and reactive advocacy** provided mainly through the SIRAM with a more **proactive advocacy** approach through the establishment of a continuous monitoring function to identify trigger events and windows of opportunity. The effectiveness of such a mechanism will also depend on our ability to identify and reach out to proper channels supporting the advocacy at the country level. Building on experience from the SIRAM cases we will, through IDC, refine our process of engaging with the donors at country level both by identifying the relevant platforms and the most effective way to convey the message to the country offices. We will also consistently reach out to other diagonal accountability actors at the country level such as CSOs when processing a SIRAM case.

The advocacy component will be complemented by support to SAIs. The support will be in line with the approach of strengthening the SAIs' position in the accountability ecosystem, by focussing both on horizontal and diagonal accountability. This is consistent with the findings from the literature review and new thinking around the conditions under which the effectiveness of the accountability and oversight ecosystems can be enhanced. As a result, we will use leverage points in the accountability ecosystem to advocate for SAI Independence, when engaging at the country level. Another element of this new approach will be to expand our offer to SAI leadership in support of independence. Building on the results of the Mastery initiative, we will continue developing and disseminating material targeting SAI Leadership, including the communication kit for Heads of SAIs and deliver a course on SAI Independence either virtually or physically. We will also

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[6] The World Justice Project Rule of Law Index® is the world's leading source for original, independent data on the rule of law

[7] The WJP Rule of Law Index's factor 1.3 Measures whether comptrollers or auditors, as well as national human rights ombudsman agencies, have sufficient independence and the ability to exercise effective checks on and oversight of the government

continue to support the independence component of our bilateral engagements in Somalia, South Sudan, Madagascar, and the Gambia.

We will continue to build on synergies with other IDI's work streams and initiatives to provide country-level support. The support will include our traditional features of technical and advocacy support to SAIs and a focus on supporting SAIs in advocating for independence in a digitised environment. As we are building back better, the support will be provided through a blended approach to leverage on the advantages of digital technology and establish the human rapport when necessary.

C. Delivery

Partnerships

Within the INTOSAI community, ongoing partnerships include those with INTOSAI Knowledge Sharing Committee (KSC) through our participation in their research project on SAI Independence and selected INTOSAI Regions where we will work on joint activities to strengthen our ability to closely monitor development at the SAI level. We will also work with other INTOSAI bodies, including the INTOSAI Capacity Building Committee (CBC) to disseminate advocacy material and the General Secretariat to support their advocacy work towards institutional stakeholders. We will also continue our partnerships for independence through various channels including, the IDC.

Outside of the INTOSAI community, we will expand on the initial contacts established with various networks and organisations, including the World Justice Project (WJP), the GIFT, the TI SANCUS project, the EITI, the Open Government Partnership (OGP) and OXFAM.

All this will be achieved with the earmarked financial support that we are receiving from the European Union, Irish Aid and the State of Qatar, as well as IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

Delivery Mechanisms

COVID-19 has highlighted the need to use technology enabled tools to provide support, attend events and advocate for SAI Independence. Building on the positive results achieved so far, we will continue our push towards advocating in a digitized environment and physically attend events only when necessary. Going forward we plan to implement a blended approach to support to SAIs that will combine on-site presence (when possible and relevant) and remote support for most initiatives under the work stream. Priority will continue to be given to the two components that are the most relevant in the current context and less negatively affected by the pandemic. The support to the SAI level support component has been reassessed in the context of the pandemic, and new features will be added, including supporting SAIs in advocating for independence in a digitised environment.

D. Outline Plan 2022

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2022 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
COMPONENT 1: Support and Advocate Globally for SAI Independence			
Advocacy	• Supporting the establishment of the SAI Independence Goodwill Ambassador	• Participation at the IDC SC and Leadership meetings	• Participation at the IDC SC and Leadership meetings

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	• Participation at the IDC SC and Leadership meetingsAttended events within and outside of INTOSAI to advocate for SAI Independence, including: ✓ GIFT annual Steward meeting ✓ INTOSAI CBC ACCC webinar on SAI independence ✓ AFROSAI-E annual strategic Review ✓ INTOSAI-Donor Cooperation Meetings	• Contribution to Task Force on the Establishment and the implementation of the IDC Goodwill Ambassador for SAI Independence • Attend global/regional events to presents on value of SAI independence to stakeholders outside INTOSAI • Dissemination of communication material through social medial and online platform • Dissemination of the 2020 Global Stocktaking Report and other studies on SAI independence	• Support the implementation of the IDC Goodwill Ambassador for SAI Independence annual workplan • Attend global/regional events to present on value of SAI independence to stakeholders outside INTOSAI • Dissemination of communication material through social medial and online platform • Dissemination of the 2020 Global Stocktaking Report and other studies on SAI independence
Set up and manage the SAI Independence Resource Centre (SIRC)	• SIRC maintained and updated according to Phase II plans • Review of academic literature on SAI Independence and contribution to Good Governance in other IDI working languages completed • Survey and study on the potential impact of COVID 19 on SAI Independence (131 responses) disseminated the report • Partnered with SAI Thailand to conduct a research on the features of the Board Model, SAI Thailand has developed the conceptual and analytical framework that we have reviewed	• Commission a study to identify opportunities for relevant partnerships to advance SAI independence in selected countries Along with SAI Thailand, finalise and publish research paper on the features of SAIs with the Board Model • Publish a paper on the emerging challenges related to implementation of INTOSAI P-10's principle 4 (unrestricted access to information) • Publish a paper on the emerging challenges related to implementation of INTOSAI P-10's principle 8 (financial and managerial autonomy) • Publish a discussion paper on SAI models	• Commission studies on topics related to SAI Independence and Accountability • Establish partnership with academia to produce joint research on SAI Independence • Continued promotion of SIRC

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Develop, design and disseminate advocacy, communication and capacity development materials	• Developed SAI Independence Resource kit for in-country donor staff and presented at IDSC meeting • Developed capacity development products (eLearning course and webinars) • Development and dissemination of communication material through traditional media, social media and online platform • Developed visual contents and adapted communication material to social media and online platforms	• Adaptation of the SAI Independence Resource Kit to CSOs • Continuous dissemination of communication package for SAI Leadership and other resource kits • Actively leverage partners' platforms to disseminate communication material • Organize awareness raising courses on SAIs, their independence, and their contribution to accountability for CSOs and Media Develop visual content and adapt communication material to social media and online platforms	• Continued dissemination of SAI Independence Resource Kits for various audiences, including training courses • Development of technical package on SAI Independence which will include: Legal options and examples on how to translate the INTOSAI P 1 and 10 Principles into Laws and Regulations • Develop visual contents and adapt communication material to social media and online platforms
Respond to emerging threats	• Continuous improvement of the SIRAM to achieve reduced timelines and include a feedback loop • Strengthen donor involvement in the different stages of SIRAM • Process cases received within the timelines • Establishment of a proactive advocacy function to identify trigger moments and windows of opportunity • Provided updates on SIRAM in Donor Coordination and core donor meetings	• Process cases received within the timelines • Facilitate stakeholder dialogue on cases and provided platform for coordinated assessment of the cases • Ongoing dialogue with SAIs and other stakeholders to continuously scan the environment to monitor potential developments • Actively disseminate advocacy results on social media and other online platforms	• Process cases received within the timelines • Facilitate donor dialogue on cases and provided platform for coordinated assessment of the cases • Ongoing dialogue with SAIs and co scanning of the environment to monitor potential developments
COMPONENT 2: Provide Support to SAIs			
Support to SAI leadership (New Initiative)	• Conducted a gender analysis • Dissemination of the English version communication	• Dissemination of the communication package on SAI Independence for Heads of SAIs in IDI	• Continued dissemination of the communication package on SAI Independence for

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	package on SAI Independence for Heads of SAIs • Organized two seminars and webinars	working languages and through different channels • Development of technical package with Model Legislation and examples of adaptation INTOSAI-P- 1 and 10 principles in different contexts	Heads of SAIs in IDI working languages and through different channels • Dissemination of technical package with Model Legislation and examples of adaptation INTOSAI-P-1 and 10 principles in different contexts
SAI-level support to SAIs from bilateral support	• Input to the legal process in South Sudan through engagement with relevant stakeholders • Input to the legal process in Somalia through engagement with the SAI's Leadership and Donors • Input to the legal process in Madagascar • Input to the legal process in the Gambia	• Continued input to the legal process in South Sudan • Continued input to the legal process in Somalia • Continued input to the legal process in Madagascar • Continued input t to the legal process in the Gambia	• Continued input to the legal process in South Sudan • • Continued input to the legal process in Somalia • • Continued input to the legal process in Madagascar • • Continued input to the legal process in the Gambia
SAI-level support to SAIs coming from other initiatives or workstreams	• Facilitated stakeholder engagement in support of independence to SAIs from the Northern Pacific • Supported SAIs from the pilot phase (Suriname and Gabon) • Supported the MASTERY Initiative	• Continued support to SAIs from the pilot phase (Suriname and Gabon) • Support to SAI from the MASTERY Initiative	• Country level support to SAIs from other initiatives and workstreams
SAI-level support to other SAIs	• Provision of support on ad-hoc basis to Ecuador, Aruba and Belize	• Provision of support on ad-hoc basis, including to SAI Sudan on legal framework	• Provision of support on ad-hoc basis
COMPONENT 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence			
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	• Initiated dialogue with EITI, U4 and OXFAM • Engaged with several organizations working on horizontal and diagonal	• Follow-up on the initial dialogue with: EITI, OXFAM, GIFT, TI (SANCUS), WJP, and ASOSAI, through the development of joint	• Partnerships with AFROSAI-E, CAROSAI and CREFIAF and PASAI to establish a continuous monitoring function

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	accountability, including GIFT, TI, EITI, WJP, Oxfam, U4 Contributed to the webinar organized by the KSC research group on SAI Independence Established contact with ASOSAI current chair to conduct joint research on the SAI Independence. Continuous dialogue with INTOSAI Regions to create synergies on support on SAI Independence	projects and activities (blogs, research, communication and outreach strategies, as well as webinars). • Engage civil society partners (TI, Oxfam) in the development of a resource kit for CSOs on SAI independence, and in its dissemination • Engage with EITI and Oxfam to position SAI independence in the EITI mainstreaming agenda, through joint research and seminars • Collaborate with GIFT to execute a joint project aimed to highlight the importance of SAI independence in the context of fiscal transparency initiatives. • Collaborate with OLACEFS and EUROSAI to disseminate, among their members, the strategies, activities and products of IDI in relation to SAI independence • Execute joint activities with TI (SANCUS project) to prepare a resource kit on SAI independence for CSOs, collaborate on the SIRAM cases through the TI national chapters, and analyze and study the role of SAIs in the different accountability institutional arrangements	to identify events that can affect SAI Independence • Partnership with PASAI to capacitate regional donors and Heads of SAIs • Partnership with PASAI to capacitate Parliamentarians and other stakeholders at Regional level • Support the implementation of the partnership with IMF
General Management of the Work stream			
Work stream Management	• Work stream designed and	• Establish an external SAI Independence support function	• Continue supporting the implementation of the

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	implementation strategy developed • Refine the implementation approach for the support to SAIs component • Identify strategic partners for the global advocacy and support component	(consultant framework contract) • Gender analysis of new initiative • Expand the research function and establish strategic partnerships	work stream and its components

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

SAI leadership is driving the process and we will interact continuously to gauge their commitment throughout the cooperation to increase the likelihood of success. The objective being to capacitate SAI leadership in their understanding of independence and strengthening their ability to strategically engage with stakeholders. Preparing SAIs for change will also be a focus area while interacting with SAI leadership, in understanding that "greater accountability is the price an SAI pays for enhanced independence" and ensuring organisational readiness to support the implementation of a new legal framework.

SAI Communications and Stakeholder Engagement

Stakeholder engagement is key in and is directly linked to the creation of a coalition to support SAIs quest for stronger independence. A wide range of stakeholders are covered by the work stream and the objective is to raise their awareness, build the will and lead them to act on the relevant issues.

Inclusiveness and Gender

We will also focus on how the international commitments on gender and inclusiveness are reflected in the SAI legal framework, including the appointment process of the Head of SAI. The focus will also be on the mandate of SAI, to ensure and on supporting processes that will lead to SAIs having a mandate broad enough to audit gender related issues. Finally, the focus will be on the quality of the workforce and human resources as provided by the legal framework. The objective will be to ensure that this provides for a gender balanced and inclusive workforce.

F. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the IDI strategic plan.

IDI has identified the following additional risks which may prevent the independent SAIs work stream from delivering its expected results and will implement the associated risk mitigation measures.

- Risk: The inability to be effective advocate without face-to-face interaction.
  Mitigation measure: adapting the format, nature and target our advocacy.

- <u>Risk</u>: Inability to properly assess contextual factors and high likelihood of facing information asymmetry when receiving and processing a request for advocacy support
  <u>Mitigation measure</u>: Strengthening our engagement with donor's country offices and consistently expand the realm of stakeholders to include horizontal and diagonal accountability actors, and government.

- <u>Risk</u>: non-existence of a coordinated assessment of and response to emerging threats to independence by donors.
  <u>Mitigation measure</u>: provide a platform to enable a coordinated assessment of the situation and technical input that can be sent to the relevant channels for further action, if appropriate.

- <u>Risk</u>: Limitation in our ability to accommodate the diversity of requests for technical support, given the specificity of the legal environment and or the language.
  <u>Mitigation measure</u>: supplement the internal resources with flexible and appropriate external resources.

G. Expected Results

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)		Targets and Actual Results				
						2019	2020	2021	2022	2023
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	3	7	10	11
					Actual	5	5	N/A	N/A	N/A
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Resource Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	ToRs for Knowledge Centre	Knowledge Centre launched & populated eLearning courses / webinars piloted for SAI & Donor	staff Knowledge centre gets over 200 unique views per year	Knowledge centre gets over 300 unique views per year
					Actual	ToRs for Knowledge Centre	ToRs for Knowledge Centre, online platform developed	N/A	N/A	N/A
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI Annual Performance & Accountability Reports	30 (53% female) (2017)	Target	60 (44% female)	80 (44% female	120 (44% female)	240 (44% female	340 (44% female)
					Actual	67 (49 % female)	113 (45% female)	N/A	N/A	N/A
Global Advocacy and knowledge	4	Cumulative number of global/regional events at which IDI presents on value	IDI Annual Performance &	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 2	Events: 9 Products: 4	Events: 12 Products: 8	Events: 15 Products: 10

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Targets and Actual Results					
						2019	2020	2021	2022	2023
centre on SAI independence		of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	Accountability Reports		Actual	Events: 8 Products: 1	Events: 10 Products: 3	N/A	N/A	N/A
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	75 %	100 %	100 %	100%
					Actual	Mechanism established	100%	N/A	N/A	N/A

Explanation for amendment, addition or removal of indicators: Indicators on SAIs supported were amended because the targets were already exceeded

<u>IDI Supported SAI Capacity and Output Indicators</u>

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Targets and Actual Results					
						2019	2020	2021	2022	2023
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	7	9	11
					Actual	4	4	N/A	N/A	N/A
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4	6	8
					Actual	10	10	N/A	N/A	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Targets and Actual Results					
						2019	2020	2021	2022	2023
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3	4	5
					Actual	2	2	N/A	N/A	N/A

Explanation for amendment, addition or removal of indicators: Indicators on SAIs supported were amended because the targets were already exceeded