



Updates to the IDI Operational Plan and Budget 2022 and Interim Financial Forecast 2023



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A. Highlights

1. Regular travels planned as per the requirements of the respective work stream initiatives
2. For Independent SAIs changes planned regarding support to SAI Gabon and CAROSAI and ARABOSAI
3. For Well Governed SAIs, modifications to plans of new initiatives, pICTure (ICT Governance), MASTERY (Leadership Masterclasses), TOGETHER (Human Resources, Ethics, Gender & Inclusiveness for SAIs), and CRISP (Crisis and Risk Management for SAI performance),SAI PMF and SPMR (Strategy, Performance Measurement and Reporting)
4. Professional SAIs work stream have proposed modifications in the delivery of events related to lessons learned meetings for ISSAI Implementation Needs Assessment, Professional Education for SAI Auditors (PESA-P), SAI Young Leaders (SYL), and Ensuring Audit Quality (EAQ).
5. Changes in Facilitating Audit Impact (FAI), Equal Futures Audit (EFA), and Leverage on Technological Advancement (LOTA) proposed by the Relevant SAIs work stream
6. Changes proposed by the Bilateral Support Unit for all components
7. For the Global Foundations Unit (GFU), additional budget is proposed for establishing the partnership with Inter Parliamentary Union (IPU), besides revisions in other components
8. Changes in the IDI Results Framework proposed for some indicators. New indicators for Well Governed work stream
9. Budget increase in all work streams and functional areas. Estimated increase of expenditure budget by NOK 12.45 million for 2022 (from NOK 89.24 million to NOK 101.69 million). Budgeted income revised to NOK 118.77 million from NOK 115.29 million. Expected surplus of NOK 17.1 million carried forward to 2023
10. Rough estimate for 2023 expenditure is NOK 108.20 million and estimated income is NOK 114.92 million including carry forward

B. Budget Update 2022 and Interim Financial Forecast 2023

Summary of Finances (Amounts NOK)				
	Original Budget 2022	June Budget 2022	Actual 30.04.22	Estimates 2023
IDI Total Expenditure	89,244,175	101,694,484	26,061,052	108,207,229
IDI Total Funding	115,291,834	118,773,905		114,920,303
Carried Forward				
Deferred Income	26,047,659	17,079,421		6,713,074

Details of Income (Amounts NOK)			
	Original Budget 2022	Revised Budget June 2022	Interim Financial Forecast 2023
OAGN (Parliament Grant)	27,900,000	28,600,000	29,458,000
Sida Sweden	15,009,000	14,208,000	14,208,000
Austrian Development Agency	1,014,180	975,250	975,250
FCDO (core component)	0	1,162,280	2,324,560
INTOSAI	172,411	214,555	214,555
Total Core Funds	44,095,591	45,160,085	47,180,365
Professional SAIs			
European Union	4,259,556	4,925,013	4,925,013
Total Professional SAIs	4,259,556	4,925,013	4,925,013
Relevant SAIs			
GCA Saudi Arabia	857,730	889,503	1,850,560
European Union	608,508	711,933	731,438
BMZ via GIZ	3,154,691	1,721,853	1,657,925
Total Relevant SAIs	4,980,929	3,323,288	4,239,923
Independent SAIs			
SAI Qatar	857,730	925,280	925,280
Irish Aid	253,545	243,813	243,813
FCDO (new grant 2022-2027)	1,186,040	581,140	1,162,280
European Union	608,508	711,933	731,438
Total Independent SAIs	2,905,823	2,462,165	3,062,810
Well-Governed SAIs			
SECO for SPMR	4,675,800	4,759,610	4,767,100
GCA Saudi Arabia	1,286,595	1,387,920	1,387,920
FCDO (new grant 2022-2027) for SAI PMF	1,186,040	581,140	1,162,280
Irish Aid for SAI PMF	1,267,725	1,219,063	1,219,063
Total Well-Governed	8,416,160	7,947,733	8,536,363
Bilateral			
SAI Qatar for Bilateral	1,179,703	1,382,958	1,000,000
MFA Norway for South Sudan	3,690,989	3,572,650	4,592,417
MFA Norway for Somalia	2,678,588	2,567,375	2,962,360
NORAD for DRC	1,900,000	2,710,158	3,162,501
Irish Aid	1,100,000	1,100,000	1,300,000

FCDO for SAI-Level Support	700,000	518,174	0
MFA France for PAP-APP	1,100,000	1,100,000	1,100,000
EU for PAP-APP	1,600,000	2,150,000	1,650,000
SAI Latvia	150,000	148,425	160,000
USAID for PAP-APP	0	0	1,500,000
USAID-Madagascar	6,384,369	6,493,161	6,572,849
Total Bilateral	20,483,649	21,742,901	26,586,632
Global Foundations			
European Union	608,508	711,933	731,438
SECO	935,160	951,922	953,420
GCA Saudi Arabia	428,865	462,640	462,640
FCDO (new grant 2022-2027)	593,020	581,140	1,162,280
FCDO	608,365	174,342	0
Total Global Foundations	2,743,459	2,881,977	3,309,778
Total Earmarked Funds	43,789,576	43,238,076	50,660,517
Subtotal Funding	87,885,167	88,443,161	97,840,882
Brought forward/Deferred Income	27,406,667	30,330,744	17,079,421
Total Funding	115,291,834	118,773,905	114,920,303

Main reasons for increase in total funding between original and revised budget 2022:

- Increase in brought forward Income with NOK 2,9 million after close of 2021 financial accounts.
- Estimated new core funding from FCDO of NOK 1,2 million

All funding received by IDI is booked as liabilities to the donor in question until it can be settled with a matching cost. This is done at the end of the year where project balances are settled per donor.

Details of Expenditure (Amounts NOK)

Professional and Relevant SAI Department	Original Budget 2022	Revised Budget June 2022	Actual Expenditure 30.04.22	Interim Financial Forecast 2023
Professional SAI				
Allocated Staff Costs (DG/SSU/Admin)	995,416	1,110,956	408,505	1,154,103
Allocated Overhead Costs	1,456,118	1,601,654	470,243	1,648,016
Direct Staff Costs	7,834,187	8,814,924	2,832,947	9,085,946
Work Stream Delivery Costs	3,763,400	5,253,963	1,498,709	5,610,431
Sub-Total Professional SAI	14,049,121	16,781,497	5,210,403	17,498,496
Relevant SAI				
Allocated Staff Costs (DG/SSU/Admin)	936,086	1,053,160	252,358	1,099,435
Allocated Overhead Costs	1,329,594	1,121,665	290,497	1,172,389
Direct Staff Costs	6,837,718	6,157,027	1,750,077	6,816,115
Work Stream Delivery Costs	2,185,500	4,099,667	36,380	6,790,017
Sub-Total Relevant SAI	11,288,899	12,431,519	2,329,312	15,877,955
Total Professional and Relevant SAI Department	25,338,020	29,213,017	7,539,716	33,376,452
SAI Governance Department	Original Budget 2022	Revised Budget June 2022	Actual Expenditure 30.04.22	Interim Financial Forecast 2023
Independent SAI				
Allocated Staff Costs (DG/SSU/Admin)	659,216	706,388	197,647	648,868
Allocated Overhead Costs	959,151	929,491	259,503	807,419
Direct Staff Costs	5,009,236	4,353,600	1,241,598	4,331,191

Work Stream Delivery Costs	1,664,303	1,908,888	185,665	1,907,155
Sub-Total SAI Independence	8,291,906	7,898,367	1,884,413	7,689,633
Well-Governed SAIs				
Allocated Staff Costs (DG/SSU/Admin)	1,364,577	1,380,668	571,587	1,378,849
Allocated Overhead Costs	1,950,043	1,836,024	526,992	1,827,968
Direct Staff Costs	10,576,307	11,537,748	3,577,329	11,932,916
Work Stream Delivery Costs	8,764,695	12,041,819	1,772,587	13,679,820
Sub-Total Well-Governed SAIs	22,655,621	26,796,259	6,448,495	28,819,553
Bilateral				
Allocated Staff Costs (DG/SSU/Admin)	1,430,498	1,470,571	580,885	1,561,076
Allocated Overhead Costs	1,923,957	1,856,044	569,790	1,907,259
Direct Staff Costs	10,192,484	10,809,872	3,209,622	11,130,352
Unit Delivery Costs	8,218,927	10,981,713	2,778,066	11,262,873
Sub-Total Bilateral	21,765,866	25,118,201	7,138,363	25,861,560
Total SAI Governance Department	52,713,393	59,812,201	15,471,271	62,370,746
Global Foundations, Administration and Director General Strategic Support Units	Original Budget 2022	Revised Budget June 2022	Actual Expenditure 30.04.22	Interim Financial Forecast 2023
Global Foundations Unit				
Allocated Staff Costs (DG/SSU/Admin)	729,093	723,085	260,605	768,997
Allocated Overhead Costs	1,037,501	978,152	264,941	1,014,899
Direct Staff Costs	4,647,606	4,473,520	1,292,224	4,414,835
Unit Delivery Costs	2,142,450	2,582,061	270,744	2,605,497
Total Global Foundations	8,556,650	8,756,818	2,088,514	8,804,228
Director General & Strategic Support Unit				
Allocated Staff Costs (DG/SSU/Admin)	520,713	524,495	169,228	483,292
Allocated Overhead Costs	545,580	538,327	144,749	490,179
Unit Delivery Costs	442,175	772,684	0	680,000
Total DG & SSU	1,508,468	1,835,505	313,977	1,653,471
Administration				
Allocated Staff Costs (DG/SSU/Admin)	494,588	562,622	173,194	535,211
Allocated Overhead Costs	633,057	1,513,695	474,381	1,467,121
Total Administration	1,127,644	2,076,317	647,575	2,002,332
IDI Total	Original Budget 2022	Revised Budget June 2022	Actual Expenditure 30.04.22	Interim Financial Forecast 2023
Allocated Staff Costs (DG/SSU/Admin)	7,130,187	7,531,945	2,614,008	7,624,830
Allocated Overhead Costs	9,835,001	10,375,052	3,001,095	10,335,251
IDI Work Stream / Direct Staff Cost	45,097,537	46,146,693	13,903,797	47,711,355
IDI Work Stream / Unit Delivery Cost	27,181,450	37,640,795	6,542,152	42,535,793
IDI Total Expenditure	89,244,175	101,694,484	26,061,052	108,207,229
IDI Total Funding	115,291,834	118,773,905		114,920,303
C/F Deferred Income (Surplus)	26,047,659	17,079,421		6,713,074

C. Work stream wise summary of major revisions to approved OP and Budget 2022



I. Independent SAIs

Components & Initiatives

Component 1: Support and Advocate Globally for SAI Independence

- Advocacy
- Set up and manage the SAI Independence Resource Centre (SIRC)
- Develop, design and disseminate advocacy, communication and capacity development materials
- Respond to emerging threats

Component 2: Provide Support to SAIs

- Support to SAI leadership
- SAI-level support to SAIs from bilateral support
- SAI-level support to SAIs from other initiatives or work streams
- SAI-level support to other SAIs

Component 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence

- Facilitate effective partnerships and stakeholder engagement in support of SAI independence
- General management of the work stream

Summary of revisions to Operational Plan and Budget 2022

- For global advocacy and support, changes reflect reallocations within initiatives to factor actual costs of ongoing studies. The increase in the overall cost covers research that will be carried out during the second part of the year
- For country level support, changes reflect the support to be provided to SAI Gabon
- For effective partnership and stakeholder engagement, changes reflect the support that will be provided to CAROSAI and ARABOSAI

Details of revisions to work stream direct delivery cost budget 2022 (Amounts: NOK)

Components	Original Budget (November 2021)	Revised Budget (June 2022)
Component 1: Support and Advocate Globally for SAI Independence	1,186,279	1,224,136
Component 2: Provide Support to SAIs	301,700	332,400
Component 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence	176,324	352,352
General management of the work stream	0	0
Total Unit Delivery Cost (Anticipated increase: NOK 244 585)	1,664,303	1,908,888



II. Well Governed SAIs

Components & Initiatives

Component 1: Strategic Management

- Enhance the measurement of SAI performance through SAI PMF
- Strategy, Performance Measurement and Reporting (SPMR)

Component 2: Organisational Management

- pICTure (ICT Governance)
- TOGETHER (Human resources, ethics, gender & inclusiveness for SAIs)

Component 3: Leadership and Resilience

- MASTERY - Leadership masterclasses
- Crisis and risk management for SAI performance (CRISP)
- General management of the work stream

Summary of revisions to Operational Plan and Budget 2022

- **SAI PMF:** Facilitation programme review workshop rescheduled to 2023. Global launch of eSAI PMF (online application) planned mid-2022. Extension of timeline and budget due to need for further tailoring.
- **SPMR:** Outstanding Monitoring & Implementation workshops in ARABOSAI and CREFIAF to be held face-to-face. Knowledge sharing workshops EUROSAI, AFROSAI-E, ASOSAI and OLACEFS to be held face-to-face. Bilateral field visits partially rescheduled to 2023.
- **pICTure:** initiation of global roll-out and resource person training rescheduled to beginning of 2023.
- **MASTERY:** rescheduling of onsite support to 2023 and inclusion of 2 face to face workshops for topics 2 and 3 that were originally planned as online Webinars.
- **TOGETHER:** One face-to-face product development meeting added. Roll-out of the initiative in non-English INTOSAI languages (starting with French) postponed to 2023.
- **CRISP:** A product development meeting and a pilot workshop in AFROSAI-E region added. Up to 5 SAIs supported in their risk and crisis management development instead of 10 due to delay in delivering planned courses

Details of revisions to work stream direct delivery cost budget 2022 (Amounts: NOK)

Components	Original Budget (November 2021)	Revised Budget (June 2022)
Component 1: Strategic Management	4,629,928	7,823,946
Component 2: Organisational Management	2,425,225	1,645,960
Component 3: Leadership and Resilience	1,509,542	2,356,412
General management of the work stream	200,000	215,501
Total Unit Delivery Cost (Anticipated increase: NOK 3 277 124)	8,764,695	12,041,819



III. Professional SAIs

Components & Initiatives

Component 1: Support SAIs in Determining ISSAI Implementation Needs

- Development and maintenance of ISSAI Compliance Assessment Tools (iCATs)
- ISSAI Implementation Needs Assessment (IINA)

Component 2: Facilitate SAI Capacity Development for Implementing ISSAIs

- Global Public Goods: Development and Maintenance of ISSAIs Implementation Handbooks
- SAI Young Leaders (SYL)
- Professional Education for SAI Auditors (PESA) Pilot
- Cooperative Audit Support: IDI-ASEANSAI Cooperative Financial Audit (CFA)
- Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit
- 'Transparency, Accountability & Inclusiveness of the use of Emergency Funding for COVID-19' – Global Cooperative Compliance Audits (TAI Audits)

Component 3: Enhanced Audit Quality Arrangements

- Quality Assurance of IDI supported cooperative audits
- Supporting SAIs in Ensuring Audit Quality (EAQ)
- Professional and Relevant SAIs (P&R) Learning Festival
- P&R Portfolio of Experiments
- P&R Engagement with key stakeholders
- P&R Engagement with INTOSAI regions

Summary of revisions to Operational Plan and Budget 2022

- Lessons learned meeting for ISSAI Implementation Needs Assessment for Financial Audit and Cooperative Financial Audit in ASEANSAI added for 2022
- Lessons learned and way forward meeting for ISSAI Implementation Needs Assessment for Financial Audit and FSG and support for facilitating audit impact of FSG audits in PASAI moved to 2023
- First face-to-face workshop planned for 3rd cohort SYL
- P&R Learning Festival separated out as a project across both the Professional and Relevant SAIs work streams. Under the Professional SAIs work stream we will engage with SYLs and PESA -P graduates to foster a network and provide for continuous professional development
- PESA-P Re-sit assessment exams moved to 2023
- Piloting of EAQ framework in select SAIs moved to 2023
- Budget for engagement with key stakeholders and INTOSAI regions increased due to plans for in person attendance at stakeholder and INTOSAI regional events.
- Increase of NOK 1,087,457 in Component 2 mainly due to planned first face-to-face workshop for 3rd cohort SYL
- Increase of NOK 678,842 in Component 3 is due to planned in-person meeting for finalisation of draft EAQ framework, and on-site QA reviews of cooperative audits

Details of revisions to work stream direct delivery cost budget 2022 (Amounts: NOK)		
Components	Original Budget (November 2021)	Revised Budget (June 2022)
Component 1: Support SAIs in Determining ISSAI Implementation Needs	44,200	0
Component 2: Facilitate SAI Capacity Development for Implementing ISSAIs	3,294,200	4,156,657
Component 3: Enhanced Audit Quality Arrangements	290,000	840,662
P&R Learning Festival	75,000	71,190
P&R Portfolio of experiments	30,000	0
P&R Engagement with Key Stakeholders and INTOSAI regions	30,000	185,454
Total Unit Delivery Cost (Anticipated increase: NOK 1,490,563)	3,763,400	5,253,963



IV. Relevant SAIs

Components & Initiatives

Component 1: Foster Innovation in Audit and Education Practice

- SAI Innovations
- Audits of SDGs Implementation
 - IDI's SDGs Audit Model (ISAM)
 - IDI-KSC-ASOSAI - ARABOSAI - CAROSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)
 - IDI-OLACEFS Cooperative Audit on Sustainable Public Procurement using data analytics (CASP)
 - Pilot audit of elimination of intimate partner violence against women (linked to SDG 5.2)
 - SDG Preparedness – Facilitating Audit Impact
- Equal Futures Audit (EFA)
- IDI -WGEA Global co-operative audit of climate change adaptation actions (New)

Component 2: Leverage on Technological Advancement

- Digital Education (DE)
- Leverage on Technological Advancement (LOTA) initiative

Component 3: Facilitate Audit Impact

- Facilitate Audit Impact (FAI)
- P&R Learning Festival
- P&R Portfolio of Experiments
- P&R Engagement with key stakeholders
- P&R Engagement with INTOSAI regions

Summary of revisions to Operational Plan and Budget 2022

- As a part of the FAI sub initiative on “Planning for SAI Audit Impact”, an international team will develop a playbook to support SAIs in developing strategic audit portfolios and annual audit plans
- In person FAI SAI Leadership and Key Stakeholder Meetings included for discussing SAI audit impact, understanding SAI practices related to impact and signing Statement of Commitments (SOCs) for supporting SAIs with FAI checklists for IDI cooperative audits (Audits of SDGs and TAI audits).
- Finalisation, dissemination and translation of updated ISAM moved to 2023.
- Creation of a panel of QA Reviewers for QA review of Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d) in ARABOSAI moved to 2023
- Experiment on ‘Explore innovative approaches to auditing climate action’ moved to an initiative under component 1 ‘IDI-WGEA Global Cooperative Audit on Climate Change Adaptation Actions. Under this initiative, we plan to identify different trends and common themes in adaptation actions, create branding and a webpage for the initiative, set up partnerships and mobilise resources and launch the global cooperative audit at INCOSAI in 2022
- Following the development of a strategy for Equal Futures Audit (EFA), we have reworked some components. Plan to explore different areas of inequalities and related SAI audits, develop syllabus and basic design for the EFA Changemakers sub initiative. EFA Changemakers aims to create a pool of SAI auditors who contribute to equal futures by developing EFA strategic audit portfolios and

conducting EFA audits in their SAIs. Under the newly designed component on EFA Voice we have started conversations within and outside the INTOSAI community to advocate for and create awareness about equal futures audit

- Changed LOTA design to weave together different elements of LOTA. After publishing the LOTA scan tool in four languages, we will work on the design and launch of LOTA Pioneers. This sub initiative aims to create a pool of LOTA Pioneers who use LOTA scan tool to develop a strategic audit portfolio for audit of technology and those supported in conducting audits of technology. LOTA talks for 2022 integrated with SAI Innovations and LOTA connect will start as an alumni network of LOTA Pioneers
- Separated out P&R Learning Festival as a project across both the Professional and Relevant SAIs work streams. Under the relevant SAIs work stream we will engage with IDI training specialists, eLearning and blended learning specialists to foster a network and provide for continuous professional development
- Budget for engagement with key stakeholder and INTOSAI regions increased due to plans for in person attendance at stakeholder and INTOSAI regional events
- Increase of NOK 1,931,008 in Component 3 is mainly due to planned in-person meeting for FAI

Details of revisions to work stream direct delivery cost budget 2022 (Amounts: NOK)

Components	Original Budget (November 2021)	Revised Budget (June 2022)
Component 1: Foster Innovation in Audit and Education Practice	947,500	812,421
Component 2: Leverage on Technological Advancement	623,000	773,944
Component 3: Facilitate Audit Impact	480,000	2,283,488
P&R Learning Festival	30,000	77,532
P&R Portfolio of Experiments	30,000	0
P&R Engagement with key stakeholders and INTOSAI regions	75,000	152,282
Total Unit Delivery Cost (Anticipated increase: NOK 1,914,167)	2,185,500	4,099,667



V. Bilateral Support

Components

Component 1: Bilateral Support General Management

Component 2: Support to the Office of the Auditor General of Somalia – “the OAGS Peer Support Project”

Component 3: Support to the National Audit Chamber of South Sudan – “NAC Strategic Change Project 2020-25”

Component 4: Accelerated Peer-support Partnership programme - PAP-APP

Component 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2024”

Component 6: Support to the National Audit Office of The Gambia – “NAO Gambia Constellation Project 2021-2024”

Component 7: Support to the Cour des Comptes DRC – “CdC DRC Peer Support Project 2022-2025”

Summary of revisions to Operational Plan and Budget 2022

- Generally increased delivery costs due to more travels possible than assumed in November 2021. Madagascar project (Component 5) has largest increase due to low estimates set then on travels
- Component 2 (Somalia): Increased due to higher costs in Q1 than budgeted (exchange visit in Mogadishu by Federal Member States auditors)
- Component 3 (South Sudan): Increased costs due to roll-out of ICT-equipment and engagement of ICT-consultant
- Component 4 (PAP-APP): Increased budget for PAP-APP related to a workshop for peers planned in September, and peer team visits to Togo, Guinea and Niger. Agreements with the 3 SAIs signed in early 2022, and budget updated following planning with the SAIs and successful mobilization of a peers for all components
- Component 6 (The Gambia): Increased costs for peer travels
- Component 7 (DRC): Travel budget increased and budget for the procurement of laptops increased to reflect market prices
- New Component 8: Global SAI Accountability Initiative (GSAI Implementation programme added as new component. Expected launched in August 2022 including a decision by INTOSAI-Donor Cooperation Steering Committee to request IDI to take global lead for implementation. Revised budget includes planning activities in 2nd half of 2022 (a design workshop for main providers and SAIs involved)

Details of revisions to work stream direct delivery cost budget 2022 (Amounts: NOK)

Components	Original Budget (November 2021)	Revised Budget (June 2022)
Component 1: Bilateral Support General Management (Excluding staff costs)	6,375	7,500
Component 2: Support to the Office of the Auditor General of Somalia – “the OAGS Peer Support Project”	1,408,864	1,406,744
Component 3: Support to the National Audit Chamber of South Sudan – “NAC Strategic Change Project 2020-25”	1,911,002	2,186,800

Component 4: Accelerated Peer-support Partnership programme - PAP-APP	241,157	1,117,434
Component 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2024”	2,229,622	2,910,216
Component 6: Support to the National Audit Office of The Gambia – “NAO Gambia Constellation Project 2021-2024”	1,176,598	1,495,913
Component 7: Support to the Cour des Comptes DRC – “CdC DRC Peer Support Project 2022-2025”	1,245,309	1,735,006
Component 8: Global SAI Accountability Initiative (GSAI) Implementation Programme	0	32,100
Total Unit Delivery Cost (Anticipated increase: NOK 2,762,786)	8,218,927	10,981,713



VI. Global Foundations

Components

Component 1: Strategic Partnerships

- Support implementation of the IDC Strategy
- Strengthening capacity and relationship with INTOSAI Regions
- Support the partnership with IMF
- Engage new partners and manage partnerships
- Establish and lead partnership with IPU

Component 2: Brokerage

- Global Call for Proposals Tier 1 (GCP T1)
- Global SAI Accountability initiative (GSAI) (formerly GCP Tier 2)
- Strengthening SAI-donor knowledge and relations
- Strengthening SAI-SAI Peer Provider knowledge and relations
- Enhancing country-level coordination mechanisms

Component 3: Measuring and Monitoring SAI Performance and support

- Be the steward of Global SAI Performance Data and provide insights on SAI performance
- Inform the SAI-donor community on capacity development support to SAIs
- Provide and manage information on SAI performance
- IDI sustainability reviews

Component 4: Advocacy and communications for behaviour change

- Communication and advocacy within the INTOSAI-Donor Cooperation
- IDI communication and advocacy

GFU General Management

- Planning and monitoring

Summary of revisions to Operational Plan and Budget 2022

- Establishment of a partnership with Inter Parliamentary Union will incur costs related to planning a virtual event and initial activities for 2022. Main roll-out will be from 2023
- 15th INTOSAI-Donor Cooperation Steering Committee meeting will be virtual (planned physically)
- Under the IMF partnership, the budget is revised to include participation at WB Annual Meeting
- Budget added for physical SAI working with Donors workshop previously planned for as virtual
- Budget added for extension of external designer support to the end of the year
- Budget added for “accessible communications” project
- Budget added for study of new Information Management System

Details of revisions to work stream direct delivery cost budget 2022 (Amounts: NOK)

Components	Original Budget (November 2021)	Revised Budget (June 2022)
Component 1: Strategic Partnerships	484,371	853,239
Component 2: Brokerage	626,760	746,479
Component 3: Measuring and Monitoring SAI Performance and support	292,500	287,221

Component 4: Advocacy and communications for behaviour change	738,819	695,122
GFU General Management	0	0
Total Unit Delivery Cost (Anticipated increase: NOK 439 611)	2,142,450	2,582,061

VII. Corporate and Cross Cutting

Components & Initiatives

Strategic Support Unit (SSU)

- IDI Governance
- IDI Strategic Planning, Operational Planning, Monitoring & Reporting: **No budget under SSU**
- Stakeholder Management & Dialogue
- Gender & Inclusiveness
- Evaluations & Ensuring Quality: **No budget under SSU**

Administration

- IDI Governance
- Budgeting & Financial Reporting
- Human Resource Management
- Policies & Guidelines
- Finance & Accounting
- Procurements

Summary of revisions to Operational Plan and Budget 2022

SSU

- Increased allocation for activities related to Gender and Inclusion
- Budget included for IDI Strategic Planning
- Budget included for INTOSAI meeting (INCOSAI)
- Budget included for travel costs for SSU staff for physical IDI Board meeting in November 2022

Admin

- Increase in budget for physical IDI staff meeting
- Increase in budget for physical IDI Board meeting including Board member travel costs
- Increase in budget for mid-term evaluation

(Please note that Admin budgets are not considered direct delivery costs but are included in overhead costs which are allocated to all work streams, GFU, bilateral support, SSU and Admin)

Details of revisions to work stream direct delivery cost budget 2022 (Amounts: NOK)

Components	Original Budget (November 2021)	Revised Budget (June 2022)
SSU & DG		
Gender Strategy and Inclusion	192,000	300,800
FIPP and INTOSAI Meetings	84,990	159,163
Stakeholder Management incl Funding	97,435	86,981
Staff visit to Oslo	67,750	68,910
IDI Strategic Planning	0	87,920
November Board Meeting	0	68,910
Total Unit Delivery Cost (Anticipated increase: NOK 330,509)	442,175	772,684

D. Proposed Changes in IDI Results Framework

IDI Output Indicators

Work stream-Well Governed SAIs

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022 Original	2022 Revised
SAIs supported in their risk and crisis management development	40	Cumulative number of SAIs that have received direct support from IDI on developing their risk and crisis management systems	IDI Annual Performance & Accountability Report	0 (2020)	Target	N/A	N/A	N/A	10	3
					Actual					
SAIs supported in their ICT governance system	43	Cumulative number of SAIs that have received direct support from IDI on developing their ICT governance systems	IDI Annual Performance & Accountability Report	0 (2020)	Target				9	5
					Actual					
SAIs professional staff capacity on HRM Basics developed	45	Cumulative number of SAIs' staff trained on HRM Basics (including female and other relevant categories' participation rate)	IDI Annual Performance & Accountability Report	0 (2020)	Target	N/A	N/A	N/A	60 staff 20 SAIs	30 staff 10 SAIs
					Actual	N/A	N/A	N/A		
SAIs supported in enhancing their HRM, Ethics, Gender & Inclusiveness governance	46	Cumulative number of SAIs supported in improving their systems on HRM, Ethics, Gender & Inclusiveness	IDI Annual Performance & Accountability Report	0 (2020)	Target	N/A	N/A	N/A	3	0
					Actual	N/A	N/A	N/A		
New Indicators						2019	2020	2021	2022	2023
Development of a SAI PMF application software	Proposed No. 48	Status and availability (for SAIs) of the application	IDI internal monitoring system	No application	Target	N/A	N/A	N/A	Fully functional version launched (English, French, Spanish and Arabic)	Updated version launched (English, French, Spanish and Arabic)
					Actual	N/A	N/A	N/A		
Development of an IDI Strategic Management Software (SToRy)	Proposed No. 49	Status and availability (for SAIs) of the strategic management platform	IDI internal monitoring system	No Strategic Management Software	Target	N/A	Version Alpha of the Strategic Management Software tested and launched (English)	Version Beta of the Strategic Management Software tested and launched (English)	Strategic Management Software fully operational with additional languages (French, Spanish)	N/A

					Actual	N/A	N/A	N/A		
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Work stream-Relevant SAIs

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022 Original	2022 Revised
Outreach for innovation in audit and education practice	19	Cumulative number of participants (EFA Voice, LOTA Talks)	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target			LOTA Talks: 30	EFA Platform: 50 LOTA Talks: 100	EFA Voice: 15 LOTA Talks: 30
					Actual			N/A		
SAIs supported in leveraging on technology	21	a) LOTA Scan tool b) Cumulative number of i. LOTA Pioneers graduates, ii. LOTA Audits, iii. LOTA Scans	IDI Annual Performance & Accountability Reports	0 (2021)	Target				LOTA Scan: 5 LOTA Coop Audit: 5	a) LOTA Scan tool available in 4 languages b) LOTA Pioneers graduates: 0 LOTA Audits: 0 LOTA Scans: 0
					Actual					

Note: Indicator No. 19 (EFA Platform changed to EFA Voice); LOTA Talks has joined forces with SAI Innovations in 2022 and the number of participants in 2022 will be equal to 0, however, as target for 2021 was 30 the same target remains for 2022.)

Indicator No. 21 (Change proposed in indicator 21 based on the change in LOTA design)

Indicator nos 48 and 49 are proposed as new indicators related to the digital applications being developed for eSAI PMF and Story

IDI Supported SAI Capacity and Output Indicators

Work stream-Well Governed SAIs

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022 Original	2022 Revised
SAI Integrated Assessments on HR, Ethics, Gender & Inclusiveness used	31	Cumulative number of all finalised SAI Integrated assessment on HR, Ethics, Gender & Inclusiveness that are reported as having been used as	IDI Annual Performance & Accountability Report	0 (2020)	Target				3	0
					Actual					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022 Original	2022 Revised
		basis for improvement								
SAI assessment of current situation on ICT governance	33	Cumulative number of SAls with a finalised assessment of current situation on ICT governance	IDI Annual Performance & Accountability Report	0 (2020)	Target				9	4
					Actual					
SAI assessment of current situation used to develop the ICT strategy	34	Cumulative number of SAls who have used their assessment of current situation on ICT governance as a basis to develop their ICT strategy	IDI Annual Performance & Accountability Report	0 (2020)	Target				4	5
					Actual					
New Indicators						2019	2020	2021	2022	2023
	Proposed No. 36	Cumulative number of SAls conducting their SAI PMF assessments using the application	IDI Internal monitoring system	0 SAls using the application	Target	N/A	N/A	N/A	5	15
					Actual	N/A	N/A	N/A	N/A	N/A
	Proposed No. 37	Cumulative number of SAls having taken a licence to use the strategic management platform	IDI internal monitoring system	0 SAI using the IDI strategic management platform	Target	N/A	N/A	N/A	10	20
					Actual	N/A	N/A	N/A		

Note: Indicator nos 36 and 37 are proposed as new indicators related to the digital applications being developed for eSAI PMF and Story

Work stream-Professional SAls

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022 Original	2022 Revised
SAI cooperative audit reports subject to quality assurance	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target				SFC: 40	SFC: 38
					Actual					

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022 Original	2022 Revised
		IDI work streams)								
					Target					
					Actual					

Note: Indicator No. 17 – the target for QA review of audit of SFC revised from 40 to 38 SAIs since only four SAIs in CREFIAF and two SAIs in OLACEFS have completed their audits and issued the reports against the plan of eight SAIs in total for 2022.

Work stream-Relevant SAIs

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022 Original	2022 Revised
SAIs Engage in ISSAI Based Audits of Relevance to Citizens: auditing preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports (SDG preparedness, 3.d audits, CASP)	3 (2018)	Target	8	61	60	82	78
					Actual	51	56	62		
					Target					
					Actual					

Note: Indicator No. 18 (39 SAIs in 3.d audit changed to 35 since four SAIs left the initiative. The number of SAIs in the target for 2022 is then reduced by 4 SAIs and the revised target is 78)