



OPERATIONAL PLAN 2020



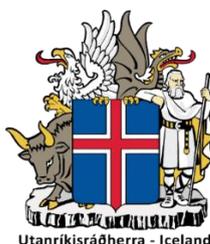
FOREWORD: APPRECIATION FOR IDI'S PARTNERS

IDI would not be able to achieve its mission of supporting SAIs in developing countries to sustainably enhance their performance and capacities without the support of its partners. Partners are involved in all aspects of IDI's work, providing the financial and in-kind resources that make all of IDI's efforts possible. We are dependent on funding from the International donor community and SAIs to finance our strategic priorities. Our financial partners also hold IDI accountable by scrutinising IDI's reports and funding evaluations to ensure IDI spends its money effectively and demonstrates results. IDI has active grants with the following partners:

Core Funding Partners



Earmarked Funding Partners



State Audit Bureau, Qatar



International SAI Community

The International SAI Community has agreed a shared vision and strategic priorities as set down in the INTOSAI Strategic Plan 2017-22. IDI partners with INTOSAI bodies to support delivery of the INTOSAI plan, as well as the IDI Strategic Plan. The linkages between the INTOSAI and IDI Strategic Plan are set out in the IDI Strategic Plan 2019-23 (Annex 2).

IDI therefore partners with many INTOSAI bodies including the General Secretariat, the Governing Board, the Policy, Finance and Administration Committee, the Capacity Building Committee, the Knowledge Sharing Committee and the Professional Standards Committee (including its Financial, Performance and Compliance Audit sub-committees). In addition, IDI is cooperating with several working groups and Task Forces in INTOSAI. All the involvement from INTOSAI in IDI's capacity development initiatives are done as in-kind contributions to the IDI and the SAI Community. In addition, IDI has entered into two specific Memorandum of Understanding (MoUs), as follows:

- MoU with the INTOSAI Financial Auditing and Accounting Subcommittee (FAAS) to facilitate mutual cooperation and support on public sector financial auditing.
- MoU with the Audit Board of the Republic of Indonesia (BPK) to cooperate on ISSAI implementation, Auditing SDGs, SAI PMF assessments and blended learning solutions, through BPK assigning a staff member to work with IDI and providing training facilities.

IDI uses experts from SAIs in our efforts to strengthen the capacity and performance of SAIs. These experts from several SAI in all regions are provided to IDI as in-kind contributions and is a critical success factor for the success of the IDI's work. Many SAIs are also contributing to the IDI initiatives by hosting IDI events, printing of IDI products and seconding staff to IDI.

INTOSAI and the Regions

IDI is also working in close cooperation with the different regional SAI organisations: AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI, and the sub-regions AFROSAI-E, CREFIAF and ASEANSAI. These organisations are important for IDI as they are better situated to monitor the development of and the needs of the SAIs in their regions.



Sub-Regional Organisations



INTOSAI-Donor Cooperation

Since the signing of an MoU in 2009, IDI has worked closely with other INTOSAI bodies and Development Partners through the INTOSAI-Donor Cooperation. The Cooperation seeks to strengthen and scale-up support to SAIs in developing countries. The MoU has been signed by INTOSAI and representatives of the following 23 donor agencies: African Development Bank, Asian Development Bank, Australian Department of Foreign Affairs and Trade, Austrian Development Agency, Belgian Ministry of Foreign Affairs, Canada, European Union, France, GAVI Alliance, Global Fund to Fight AIDS, Tuberculosis and Malaria, Inter-American Development Bank, International Fund for Agricultural Development, International Monetary Fund, Ireland, Islamic Development Bank, Netherlands Ministry of Foreign Affairs, Norwegian Agency for Development Cooperation, OECD, Switzerland, Sweden, United Kingdom, United States of America, and the World Bank. The members of the Cooperation collaborate under the banner of the [INTOSAI-Donor Cooperation](#).



Other Partners

United Nations Department of Economic and Social Affairs (UNDESA): IDI will continue to build on its strong partnership with UNDESA for supporting SAIs in audit of Agenda 2030 and the SDGs.

UN Women: IDI will partner in developing the IDI SDGs Audit Model (ISAM) and include UN Women in an advisory group to aid integration of gender throughout the IDI Strategic Plan.

International Budget Partnership (IBP): IDI and the IBP will continue implementing a Strategic Partnership to (1) advocate for independent and effective SAIs as essential to good public budgeting, effective governance and reducing poverty; and (2) to support effective engagement between SAIs, legislatures and civil society in order to enhance accountability, audit impact and make a difference to the lives of citizens. IDI and IBP will support each other's work in the following areas:

- The IBP's Open Budget Survey and the IDI's Global SAI Stocktaking
- IDI's SAIs Engaging with Stakeholders Initiative
- IBP's Audit Accountability Initiative & IDI's Facilitating Audit Impact (FAI) initiative
- Advocating for SAI Independence

Canadian Audit and Accountability Foundation (CAAF): In the past, CAAF supported IDI's SAI Young Leaders Programme, and the Auditing the SDGs programme. In 2020, IDI will support CAAF as a member of a consultation group, in developing a new CAAF guide on strengthening the cooperation between CSOs, SAIs and elected officials for the achievement of the SDGs, with a focus on gender equality. IDI and CAAF will continue their exchange on gender equality issues.

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1

EXECUTIVE SUMMARY

1. Executive Summary

In 2020, IDI will support over 90 Supreme Audit Institutions in developing countries. Over 200 SAI teams will participate in IDI's global and regional initiatives, and over 1,000 SAI leaders and staff will benefit from professional capacity development. IDI will also provide targeted SAI-level support to 8 SAIs and will provide or broker long-term holistic support to 11 SAIs – such as Somalia and South Sudan – operating in some of the most challenging contexts in the world.

IDI approved a new Strategic Plan 2019-23 to enhance the impact and sustainability of its support. During 2020, IDI will largely complete the transition to its new strategic approach. IDI's portfolio of discrete, time bound programmes has been transformed into four integrated, long-term work streams. Taken as a package, these address the capacity development needs of SAIs. In 2020 IDI will strengthen the synergies and further enable cross-working between these work streams. IDI also promised a strategic shift to fully integrate gender into its work. During 2020, IDI will finalise its gender strategy, and operationalise its Gender Analysis Framework and Guidance as an integral part of the design of all new IDI initiatives.

The new Strategic Plan is incredibly ambitious in terms of the scaling-up of financial and human resources needed. By the end of 2020, IDI plans to have increased its annual funding from 60m NOK in 2017 to 100m NOK in 2020, and increased staff levels from 25 to 42. For this, IDI is extremely grateful to its financial partners within the INTOSAI and Donor communities, as well as the in-kind support received from SAIs and INTOSAI bodies. IDI will continue to foster these partnerships, by engaging partners in strategic dialogue, investing in building relationships, maintaining good governance, and communicating the results and successes of its work.

During 2020 IDI will launch new products and initiatives, as well as continuing delivery of core initiatives to SAIs in developing countries around the world. Highlights include:

- ✓ **SAI Independence work stream:** IDI will begin scaling-up its independence work stream, with new staff and new funding. It will increase its communications and advocacy work, launch a global knowledge centre on SAI independence, and operationalise a rapid response mechanism to support SAIs where independence is threatened. It will also strengthen partnerships with the INTOSAI-Donor Cooperation, and with regional actors in several regions.
- ✓ **Well-governed SAIs work stream:** IDI will continue its operational lead facilitating SAI PMF assessments and supporting the use of the framework globally, expanding cumulative coverage to around 70 countries. IDI will publish its SAI Strategic Management handbook in English, French, Spanish and Arabic, and support around 40 SAIs across six regions to develop and improve their strategic plans based on SAI PMF assessments and stakeholder analysis. The previously discrete initiatives within the work stream will be integrated to provide a more holistic offering to SAIs.
- ✓ **Professional SAIs work stream:** IDI will finalise the digital education materials for its global Public Education for SAI Auditors (PESA) pilot and launch this to the first batch of 600 SAI audit staff. IDI will support SAIs across three regions to assess the status of their audit work against international standards to drive improvements in audit quality and will facilitate regional cooperative audit initiatives in a further three regions. IDI will also develop panels of quality assurance reviewers and arrange for the quality assurance of all IDI Cooperative Audits.

- ✓ **Relevant SAIs work stream:** IDI's SDG Audit Model (ISAM) will be made available in English, French, Spanish and Arabic, and applied on Cooperative Audits in three regions. IDI will also pilot its use on the audit of national targets related to SDG5.2, Elimination of Violence Against Women, in Fiji and Uganda. IDI will also design and launch the last two components of its strategic plan: Data Analytics for SAIs, and Facilitating Audit Impact. Audit impact will also be built into IDI's Cooperative Audit model.
- ✓ **Bilateral Support:** new funding to continue long-term support to the SAIs of South Sudan and Somalia, and transition to phase 2 of its Accelerated Peer-support Partnership. IDI will mobilise funding to meet the longer-term needs of SAIs from nine Africa SAIs operating in challenging environments, and act as provider of last resort in selected countries. IDI will also learn lessons from an independent evaluation across all its bilateral support initiatives.
- ✓ **Global Foundations:** IDI will issue the INTOSAI triannual global survey to all SAIs, and by the year end, publish the SAI Global Stocktaking Report assessing SAI capacity and performance and measuring global trends since 2017. IDI will also strengthen its strategic partnerships including issuing a joint report with the International Budget Partnership on the global strength of external audit and oversight.

In formulating this Operational Plan, IDI has reflected on several lessons learned during 2019. These include: first, a deeper exploration of the definition, purpose and requirements of providing SAI-level support. Second, experience of implementing IDI's protocol for ensuring the quality of global public goods. Third, practical experience of the processes and resources required for the development of professional quality digital education materials. And finally, improved modelling of the use of IDI staff time enabling more realistic planning of what is deliverable and how that impacts on the timing of the launch of new IDI initiatives. These lessons have not only impacted on the 2020 Operational Plan, but also on the results that IDI expects to deliver over the Strategic Plan period 2019-23.

2020 promises to be another exciting and rewarding year for IDI and SAIs around the world. IDI will partner with organisations within and outside INTOSAI and strengthen these relationships. This will mobilise increased, high quality support to enable SAIs to deliver increasing value and benefits for citizens in developing countries.



2

OPERATIONAL PLAN AT A GLANCE

2. Operational Plan at a Glance

Outreach	
SAIs	<ul style="list-style-type: none"> – Support to around 90 different developing country SAIs – Support to around 200 developing country SAI teams (<i>SAIs often benefit from multiple IDI initiatives</i>) – Support to at least 20 SAIs in countries officially classified as fragile situations – Continued bilateral support to 11 SAIs in challenged situations <ul style="list-style-type: none"> ✓ 2 long-term support, 9 strategic support under PAP-APP – Targeted SAI-level support within work streams: <ul style="list-style-type: none"> ✓ 2 SAIs supported to strengthen SAI independence ✓ 1 SAI supported in strengthening quality assurance systems ✓ 2 SAIs supported in pilot audits of nationally agreed targets linked to SDG 5.2: Elimination of Violence Against Women ✓ 3 SAIs selected for SAI-level support on Facilitating Audit Impact
SAI Leaders & Staff	<ul style="list-style-type: none"> – Capacity development support to over 1000 SAI leaders and staff
Other Stakeholders	<ul style="list-style-type: none"> – Outreach to other stakeholder groups: <ul style="list-style-type: none"> ✓ Broad stakeholder groups through communications and advocacy on SAI independence, and auditing the SDGs ✓ Donor staff through support to the INTOSAI-Donor Cooperation (IDC) and specifically ‘Donors Engaging with SAIs’ workshops ✓ Consultants through training on SAI PMF
Gender Balance in IDI Initiatives	<ul style="list-style-type: none"> – Target 44% female participation across all IDI initiatives

Strategic Priorities	
Independent SAIs	
Component 1: Global Advocacy and Support for Independence	<ul style="list-style-type: none"> – Work with key partners including Donors, Parliamentary bodies, CSOs and IDC to keep SAI independence on the global agenda, presenting at 4 events – Establish Knowledge Centre on SAI independence – Develop rapid advocacy support to SAIs facing independence threats/challenges
Component 2: Targeted SAI-level Support	<ul style="list-style-type: none"> – Continue support to strengthening independence in Gabon, Suriname & Somalia following approval of new Audit Acts – Support additional SAIs via IDI’s bilateral support and regional support initiatives in CREFIAF, EUROSAI & PASAI
Component 3: Partnerships and Stakeholder Engagement	<ul style="list-style-type: none"> – Partner with INTOSAI regions, Accountability Organisations and Development Partners – Mapping of independence status and challenges of CAROSAI and CREFIAF
Cross-Cutting Priorities	<ul style="list-style-type: none"> – Capacitate SAI leadership in understanding of independence and strengthen their ability to strategically engage with stakeholders – Analyse how gender and inclusiveness is reflected in SAI legal framework and work force and whether mandate allows for audits on these issues
Well-Governed SAIs	
Component 1: Enhance Measurement of SAI Performance	<ul style="list-style-type: none"> – Reach targets of completed SAI PMF assessments in 70 countries; 15 repeat assessments and at least 20 published assessments, with 60% of assessments subject to Independent Review

Strategic Priorities	
	<ul style="list-style-type: none"> – Start light-touch revisions of SAI PMF framework; develop materials for use of SAI PMF for monitoring – Expand pool of SAI PMF experts to over 1400 – Continued integration of SAI PMF activities under SPMR – Facilitate conduct of SAI PMF assessments for 5 SAIs in CAROSAI
Component 2: Strengthen Strategic Management & Ethical Behaviour in SAIs	<ul style="list-style-type: none"> – Finalise & publish SAI Strategic Management Handbook in IDI languages – Support finalisation of 40 SAI PMF assessments that commenced in 2019 – Support strategic & operational planning of participating SAIs in six INTOSAI regions (around 40 SAIs) – Support improved monitoring & reporting for SAIs in AFROSAI-E, ASOSAI and EUROSAI – Support 11 SAIs in OLACEFS to finalise their audits of Institutional Frameworks for Fighting Corruption, and publish global compendium
Component 3: Strengthening Engagement with Stakeholders	<ul style="list-style-type: none"> – Support 6 SAIs in implementing their stakeholder engagement strategies – Support up to 4 SAIs in establishing SAI-stakeholder platforms for fighting corruption
Cross-Cutting Priorities	<ul style="list-style-type: none"> – Include culture, change management & leadership and integrate stakeholder analysis & management in SAI Strategic Management Handbook – Integrate gender when supporting SAIs to develop their strategic plans
Professional SAIs	
Component 1: Determining ISSAI Implementation Needs	<ul style="list-style-type: none"> – Finalise Performance Audit (PA) iCAT, light touch review of Financial Audit (FA) iCAT – Support SAIs in ISSAI Implementation Needs Assessment (IINA) for FA in PASAI & ASEANSAI (8 SAIs per region). Support SAIs in CREFIAF in IINA for Compliance Audit (CA) (10-15 SAIs).
Component 2: Facilitate SAI Capacity for Implementing ISSAIs	<ul style="list-style-type: none"> – Maintain (light touch) ISSAI Implementation Handbook for FA & publish ISSAI Implementation Handbook for PA (four languages) – Complete development of 170 hours of digital education contents for PESA-P and launch pilot – SAI Young Leaders (SYL): second round will graduate; select 25 new candidates for third round – Start work on two new cooperative audits: IDI-PASAI Financial Statements of Governments (FSG) audits, and IDI-CAROSAI cooperative performance audit on coastal erosion
Component 3: Enhanced Audit Quality Arrangements	<ul style="list-style-type: none"> – Global summit on 'ensuring audit quality' – Expose version 0 of Quality Assurance Guidance and Tool – Establish and train panels of QA reviewers (SDGs, SFC) and issue over 50 QA review reports
Cross-Cutting Priorities	<ul style="list-style-type: none"> – Leadership components in PESA-P; SAI Leaders consultation for designing IINAs – Explore how gender and inclusiveness can be reflected on in financial and compliance audit discourse – Sessions on 'She leads' and inclusiveness in SYL – PESA-P digital education is being designed to be inclusive and gender sensitive
Relevant SAIs	
Component 1: Foster Innovation in	<ul style="list-style-type: none"> – Hold three Green Hat innovation exchange events

Strategic Priorities	
Audit & Education Practice	<ul style="list-style-type: none"> – Translate ISAM into Arabic, French and Spanish and support SAIs of Fiji and Uganda to pilot audits of nationally agreed targets linked to SDG 5.2: Elimination of Violence Against Women – Pilot ISAM through cooperative audits in 12 SAIs each in ASOSAI & ARABOSAI and 8 SAIs in OLACEFS (as per ISSAIs)
Component 2: Leverage on Technological Advancement	<ul style="list-style-type: none"> – Support across IDI for digital education, in house development of self-running digital education course on 'LMS – Resources & Activities', support INTOSAI regions and committees, maintain & update IDI LMS and start PESA-P Digital Education delivery for 600 SAI Auditors on IDI LMS – Design & launch Data Analytics in SAI Audits (DASA) initiative
Component 3: Facilitate Audit Impact	<ul style="list-style-type: none"> – Work on the detailed design of this component/initiative – Launch pilot for facilitating audit impact of audits of preparedness for implementation of SDGs for 3 SAIs
Cross-Cutting priorities	<ul style="list-style-type: none"> – Include case study on elimination of intimate partner violence in ISAM – Respect and promote diversity & refrain from gender stereotypes in visual & verbal guides for creating digital education
Bilateral Support	
Component 1: General Management	<ul style="list-style-type: none"> – Compile & share good stories from SAIs in challenging situations
Component 2: Support to SAI Somalia	<ul style="list-style-type: none"> – Continue support to high-quality FA and CA, to key management systems of internal monitoring & reporting, to HR-systems & to implementation of audit bill
Component 3: Support to South Sudan	<ul style="list-style-type: none"> – New project starting in 2020 based on SAI strategic plan – Support SAI in execution of backlog audits
Component 4: PAP-APP	<ul style="list-style-type: none"> – Successfully complete phase 1 and ensure all nine SAIs have scaled-up support and have high-quality support projects established – Secure resources and prepare phase 2: <ul style="list-style-type: none"> ✓ Continued strategic support across all SAIs where needed ✓ IDI long-term support in selected countries subject to resources ✓ Broker long-term support for other SAIs where needed
Cross-Cutting Priorities	<ul style="list-style-type: none"> – Prepare for gender integration in PAP-APP phase 2
IDI Global Foundations	
Component 1: Strategic Partnerships	<ul style="list-style-type: none"> – Continue to provide operational support to IDC & support implementation of the new IDC strategy
Component 2: Brokerage	<ul style="list-style-type: none"> – Continue support for Global Call for Proposals (GCP) Tier 1; GCP 2: develop new round of selection of challenged SAIs based on evaluation & lessons learned – Organise workshops in ARABOSAI to develop SAI capacity to engage with Donors; workshop & event for Donors on working with SAIs, work with CBC on how to promote the use of peer partners with DPs
Component 3: Measuring &	<ul style="list-style-type: none"> – Complete INTOSAI Global Survey & Publish Global SAI Stocktaking report – Deliver & disseminate a joint report with IBP based on OBS data – Assess quality of the IDC Portal & database system, then update & improve

Strategic Priorities	
Monitoring Performance	
Component 4: Communication & Advocacy	<ul style="list-style-type: none"> – Develop & publish success stories based on IDC strategy 2020-2030 – Develop & implement a Social Media Strategy – Finish new IDI website & work with it
Cross-Cutting Priorities	<ul style="list-style-type: none"> – Involve SAI leaders in IDI's engagement in GCP Tier 2 SAIs & advocacy around INTOSAI Global Survey & Stocktaking and IDI-IBP reports – Design Global survey with a gender perspective – Publish gender focused success stories; amend database with gender projects

Delivering the Plan	
Integrating Gender	<ul style="list-style-type: none"> – Mandatory gender analysis for all new initiatives from 2020 onwards – Develop and roll out an IDI Gender Strategy in 2020 – Emphasise communications and advocacy on gender with partners, SAIs, INTOSAI bodies and other stakeholders and engage with gender organisations
SAI-level Support	<ul style="list-style-type: none"> – Further develop IDI's approach to selecting SAIs for targeted SAI-level support
Building Capacity to Deliver	<ul style="list-style-type: none"> – Five new recruitments in 2020 – Develop and implement IDI competency framework – Implement new accounting system – Update IDI's procurement policy – Continue annual dialogue between Donor members of IDC and IDI Board; with 6 monthly dialogue between IDI management and IDI core funders and annual dialogue with INTOSAI regions – Scale up IDI funds & keep in-kind contributions as important source of support – Uphold IDI environmental policy, compensate for CO2 emissions & continue use of eLearning & internet-based communication – Pilot a new internal electronic system to enable easier monitoring – Launch first IDI Sustainability Review – Implement new Evaluation Policy & rolling evaluation plan
Measuring Results & Managing Risks	<ul style="list-style-type: none"> – Results measurement system covers full results chain across all IDI strategic priorities remains largely unchanged with small amendments – Risk management approach and risk register well established & owned by IDI Board; top 22 risks to achievement of IDI Strategic Plan identified: developmental (9), operational (9), reputational (4)
Resources for Delivery	<ul style="list-style-type: none"> – Revenues estimated at around 99,6m NOK for 2020 – Estimated expenditure 99,6m NOK, giving a balanced budget – Continued in-kind support from INTOSAI community – Main portion of funding allocated to IDI work streams on well-governed, professional and relevant SAIs.



3

INTRODUCTION

3. Introduction

This is the second year of the IDI Strategic Plan 2019-23. The plan is designed to enhance the impact and sustainability of IDI's support for effective, accountable and inclusive SAIs, and is built on two strategic shifts. First, moving from discrete, timebound programmes to long-term, integrated work streams. Second, integrating gender throughout the plan. To implement this requires a significant scaling-up of IDI resources, which IDI hopes to achieve in the period 2019-21. As we move into year two of the plan, gradual but significant progress is being made on all three fronts.

Transition to work streams: The four work streams are now firmly established within IDI and are well known to external stakeholders. Within IDI, each work stream is allocated to a specific department and staff responsibilities are clear. Some initiatives include components which relate to different work streams, and some staff (especially those with regional or language-based portfolios) work across departments and work streams. IDI systems for cross-departmental working have been strengthened. Specialist skills to tackle new areas – such as data analytics – are in place or will be recruited in early 2020.

Integrating gender: During 2019, IDI made the following significant progress on integrating gender:

- Staff introductory training on gender
- Appointed a gender lead
- Established a gender team
- Identified and began to work with three external gender experts
- Developed a Gender Analysis Framework and Guidance
- Held all staff discussions on how to better integrate gender in each priority area of its Operational Plan
- Facilitated the first focused gender discussions at the tri-annual INTOSAI Congress.

From 2020, all new initiatives will undertake a gender analysis as part of their design, while IDI will continue looking for opportunities to further integrate gender into existing initiatives. In 2020, IDI will start one initiative under the Relevant SAIs work stream that is specifically focused on gender. This will be an audit of nationally agreed targets linked to SDG 5.2 'Elimination of Violence Against Women' in Fiji and Uganda.

Scaling-up resources to expand delivery: IDI incomes have increased from 60m NOK in 2017 and 75m NOK in 2018, to a (revised) budget of 84m NOK in 2019 and a budget of around 100m NOK in 2020. IDI's staffing establishment has increased from around 25 at the start of 2018, to 33 at the start of 2019, 35 at the start of 2020 and a forecast of 42 by mid-2020. This has enabled IDI's 2020 plan to include a further scaling-up of activities, especially under the Independent, Professional and Relevant SAIs work streams, Bilateral Support and Global Foundations. By the end of 2020, all the new components of the IDI Strategic Plan will be at implementation stage, except Facilitating Audit Impact, and Using Data Analytics in Auditing.

Under Bilateral Support, IDI is supporting the scaling-up support to SAIs in challenged contexts (under PAP-APP). By the end of 2020, PAP-APP phase 1 will have been completed and phase 2 underway. IDI will likely have a strategic role to support the PAP-APP SAIs in phase 2. However, the extent and location of IDI's support to individual SAIs will depend on SAI needs, ability and willingness of others to provide support, and funding. Most likely IDI will take on the role of lead provider of support in two or three SAIs and will act as a broker of support to ensure needs are met in the others. In addition, IDI will extend its long-term partnerships with the SAIs of Somalia and South Sudan.



4

**IDI PORTFOLIO TO IMPROVE GLOBAL
SAI PERFORMANCE**

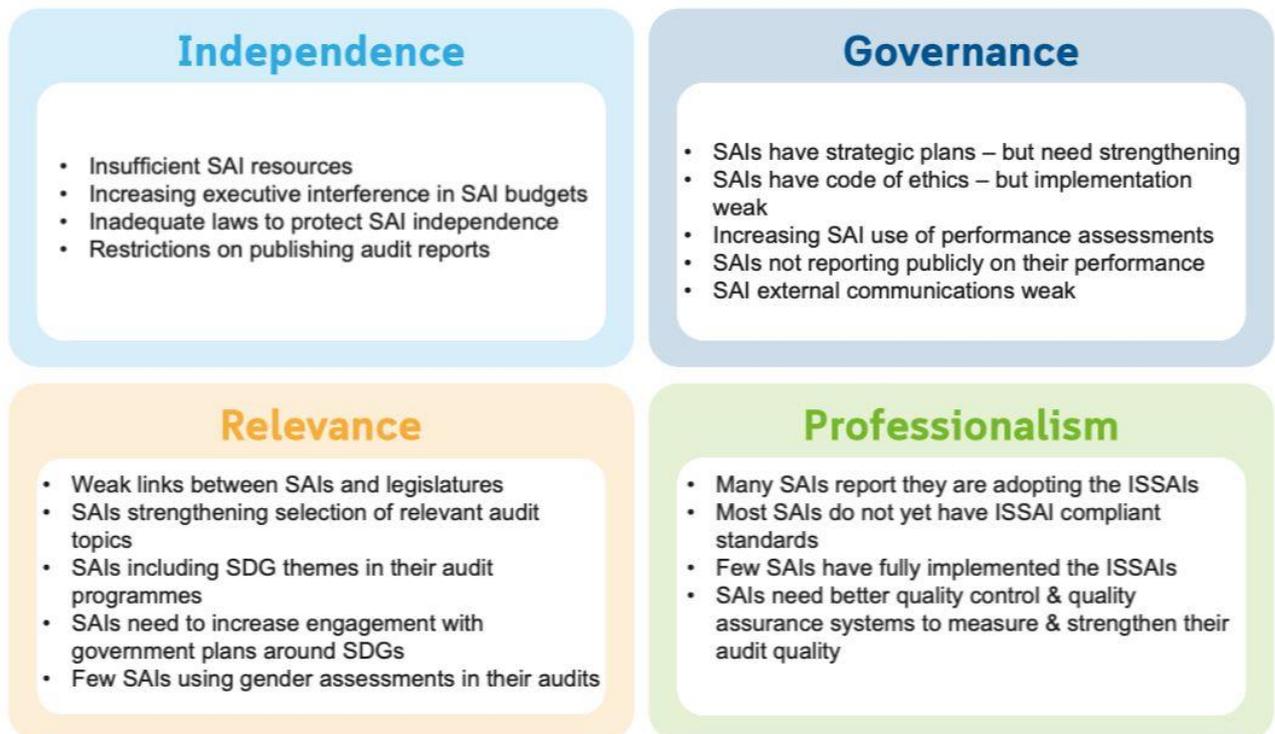
4. IDI Portfolio to Improve Global SAI Performance

4.1 Challenges Faced by SAIs & how the IDI Strategic Plan Responds

IDI’s Strategic Plan 2019-23 focuses on supporting SAIs in developing countries to tackle their key challenges. These are identified through various mechanisms including:

- Delivery mechanisms that put SAI leadership and SAI needs at the heart of the IDI approach
- The triennial INTOSAI Global Survey and Global SAI Stocktaking Report
- Ongoing dialogue with INTOSAI bodies, INTOSAI regions and SAIs in developing countries
- Dialogue with Donors and other stakeholders

The 2017 Global SAI Stocktaking Report revealed that SAIs across the globe face many challenges in strengthening their capacities and performance to deliver value and benefits for citizens. SAIs often operate in constrained environments where basic systems of transparency and accountability are lacking. In some cases, SAIs must also deal with legislatures that do not fully support and use their work. The following diagram summarises the global state of SAI capacity and performance. Developing country SAIs generally lag behind, while least developed countries – including many fragile states – are significantly behind in most areas.



Source: Based on the IDI Global SAI Stocktaking Report 2017

During 2020, IDI will facilitate the 2020 Global Survey and disseminate the Global SAI Stocktaking Report 2020. This will provide an updated picture on the status and challenges facing SAIs around the world.

The following diagram demonstrates the structure of the IDI Strategic Plan and how it responds to the challenges faced by SAIs in developing countries.



4.2 IDI Portfolio

The IDI Portfolio is the sum of IDI’s plans for each of its strategic priorities. In 2019 IDI introduced the IDI Portfolio Review, to provide strategic guidance over the development of its portfolio and ensure it remains balanced. The Portfolio Review involves bringing together all elements of the IDI portfolio, assessing it against several criteria, and facilitating an IDI Board discussion on its strategic direction. This discussion takes place during the March Board meeting, and in 2019 included a discussion with donor members of the INTOSAI-Donor Cooperation. This ensures that the Board is able to annually review and adjust IDI’s strategic direction, and that other stakeholders also input. The timing of the Portfolio Review enables IDI to take the Board’s decisions and guidance into account in developing the next Operational Plan.

The 2019 IDI Portfolio Review made the following key recommendations:

1. To gradually increase funding for the **Independent SAIs** work stream.
2. To keep the focus of IDI's work at the **global and regional level**, while meeting IDI's commitments for **SAI-level support** (as captured in the IDI Support Pyramid).
3. To look closely at the balance between being a **provider** and **broker of support**.
4. To explore how to include or broker support for **SAIs that do not participate** in IDI initiatives (especially Russian and Portuguese speaking SAIs).
5. To further develop IDI's systems to monitor all support received by SAIs to improve future planning and coordination, including **assessing the capacity and readiness of SAIs** to participate in IDI initiatives.
6. To further **integrate gender** across IDI's portfolio, rather than trying to have gender equality as the main objective of specific initiatives.



In addition to the IDI Portfolio Review, IDI participates in the following regular strategic fora:

- The INTOSAI Regions Coordination Platform
- The IDI-Core Donors dialogue
- Dialogue between the IDI Board and donor members of the IDC¹

Inputs from these fora include the need to:

- Promote and strengthen the role and capacity of the INTOSAI Regions
- Continue to develop success stories from IDI and IDC initiatives, as well as examples to demonstrate the benefits and impact of the work of SAIs in developing countries
- Consider supporting SAIs to better engage with the media and civil society
- Consider increasing IDI's SAI-level engagement to remain credible and as a way of better understanding how change can be facilitated within SAIs
- Consider supporting the role SAIs can play in tax transparency and auditing tax authorities
- Suggestions on how to strengthen IDI plans and donor coordination around SAI independence
- Suggestions on how to take forward GCP Tier 2, and consider its expansion into other regions

As IDI continues to develop its portfolio during and beyond 2020, it will consider these inputs and maintain regular dialogue with all its key stakeholders.

¹ See the Global Foundations Unit plan for further details



5

**DELIVERING IDI'S STRATEGIC
PRIORITIES IN 2020**

5. Delivering IDI’s Strategic Priorities in 2020

5.1 Introduction

This chapter details IDI’s 2020 Operational Plan for its six strategic priorities. As detailed in the Strategic Plan and section 4.1, the four work streams are mutually supportive, addressing the core components needed for a SAI to be effective, accountable and inclusive. Bilateral support includes both holistic, long-term support to individual SAIs, and initial strategic support intended to lead to future support. Global Foundations includes delivery of strategic initiatives to improve the overall environment in which support to SAIs is provided. And IDI’s cross-cutting priorities are built into all six areas.

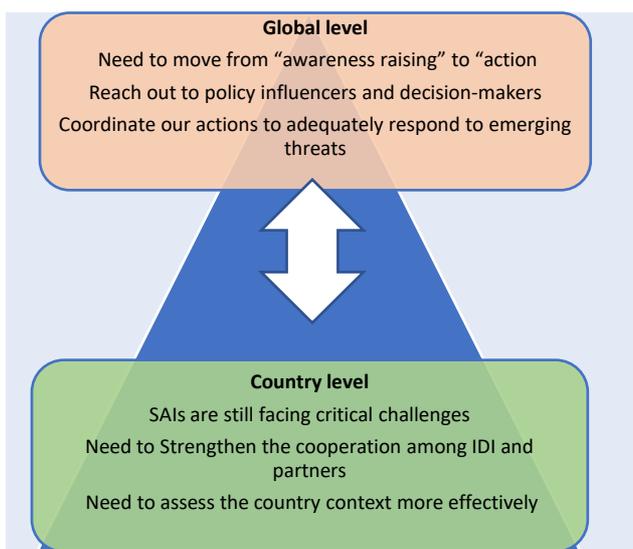
IDI’s strategic priorities are not delivered in isolation. The 2020 plan includes several areas of cross-collaboration between the work streams, and several work stream outputs which contribute to delivery of IDI’s bilateral support. Further, each work stream collaborates with and contributes to Global Foundations Unit on areas of mutual interest, and several work stream initiatives make direct contributions to IDI’s cross-cutting priorities. These links and synergies for 2020 are shown in the following diagram.

	INDEPENDENT SAIs	WELL-GOVERNED SAIs	PROFESSIONAL SAIs	RELEVANT SAIs
Cross-Work Stream Collaborations				
Staff Expert Input	SAI Independence Experts’ input to Audit Laws	SAI Strategy, Performance Measurement & Reporting Initiative in CREFIAF, EUROSAI, PASAI	Professional Education for SAI Auditors (PESA)	IDI Learning Management System Set-up for PESA Digital Education
Cooperative Audits Contributing to ISSAI Implementation		Audits of the Institutional Framework for Fighting Corruption (OLACEFS)	ISSAI Based Performance Auditing	- Audit of SDG Implementation (ARABOSAI, ASOSAI) - Audit of Sustainable Procurement Using Data Analytics (OLACEFS) - Pilot Audit of SDG5.2 Targets - Elimination of Violence Against Women (Fiji, Uganda)
Quality Assurance of IDI Cooperative Audits		Audits of the Institutional Framework for Fighting Corruption (Global)	Quality Assurance Arrangements	Audit of SDG Preparedness (Global)
SAI-Level Support for Facilitating Audit Impact		- Support to SAIs to Implement Stakeholder Engagement Strategies - Support to SAIs to Establish SAI-Stakeholder Platforms for Fighting Corruption		SAIs Supported to Facilitate Implementation of Recommendations from IDI-Supported Audits
Bilateral Support Use of Work Stream Outputs				
Global Public Goods & Guidance Material	Communications, Advocacy & Guidance Materials on SAI Independence	- SAI Performance Measurement Framework & Associated Guidance - Strategic Management Handbook for SAIs (inc. Stakeholder Engagement) - Tool to Assess Implementation of ISSAI 30 - Code of Ethics	-ISSAI Compliance Assessment Tools (ICATS) for Financial, Performance & Compliance Auditing - ISSAI Implementation Handbooks for Financial, Performance & Compliance Auditing	IDI’s SDG Audit Model (ISAM)
Training, Seminars & Webinars	E-learning & Webinars on SAI Independence	- SAI PMF Training Courses - SPMR Courseware - Courseware on Assessing ISSAI 30	Professional Education for SAI Auditors (PESA)	Green Hat: IDI Innovation Exchange Series Webinars & Seminars
Expert Resource Pools & Support Services	Rapid Advocacy Mechanism to Support SAIs Facing Independence Challenges	- SAI PMF Expert Resource Pool		
Staff Expert Input	SAI Independence Experts’ Input to Strengthening Audit Laws			
Collaborations with & Contributions to Global Foundations				
Strategic Partnerships, Stronger Partners	- Support Implementation of INTOSAI-Donor Cooperation Strategy on SAI Independence - Establish Partnerships with 3 INTOSAI Regions on Independence Challenges in the Region	Guidance Note on Strategic Management for INTOSAI Regions		- Learning Management System Provided to Support Digital Activities of IDI & INTOSAI Regions - Pools of e-Learning Specialists Developed for Use by INTOSAI Regions
Measure & Monitor SAI Performance & Support	SAI Independence Experts’ Contribution to INTOSAI Global Survey	Collection & Consolidation of Data from SAI PMF Assessments		
Brokering Support				
Advocacy & Communications for Behaviour Change	Develop Advocacy & Communications Materials on SAI Independence			
Direct Contributions to IDI Cross-Cutting Priorities				
SAI Culture & Leadership		SAI Strategic Management Handbook Guidance on Role of Culture in Strategic Planning - Support to SAIs to Implement Stakeholder Engagement Strategies	Enhanced competency of SAI Young Leaders & Professional Auditors in all Cross-Cutting Priorities	- SAI Leadership Knowledge Exchange on Auditing Sustainable Procurement (OLACEFS)
SAI Communication & Stakeholder Management		- Support to SAIs to Establish SAI-Stakeholder Platforms for Fighting Corruption		Facilitating Audit Impact from Audits of SDG Preparedness: Knowledge Exchange Workshop
Inclusiveness & Gender				Pilot Audit of SDG5.2 Targets - Elimination of Violence Against Women (Fiji, Uganda)

5.2 Independent SAIs



Summary of Operational Plan:



Independent SAIs are key pillars of national integrity and governance. The independence of an SAI from the executive in its audits is fundamental to its role in public accountability, and in building trust between state and society. Yet the 2017 Global Stocktaking shows that levels of financial and operational independence are low and declining in many parts of the world. In addition, our engagements in support of independence highlighted key needs at the global level, including better coordination among all actors and providers of support, the importance of moving from “awareness raising” to “tangible action”, and the urgency of reaching out to policy influencers and decision makers.

Those needs at the global level were supplemented by insights at the national level leading to the conclusion that addressing the challenges faced by the SAIs at the country level will require a greater understanding of the contextual drivers of reform in each country. Those mutually reinforcing dynamics at the global and country level led to the development of the IDI Independent SAIs work stream reflecting our ambition to scale-up our efforts and adapt our delivery approach to work more effectively to create more impact in terms of SAI independence. This will be done through global advocacy and support, targeted in-country support and facilitating effective partnerships in support of independence.



Component 1: Global Advocacy and Support for Independent SAIs

Advocating for SAI independence and providing support at the global level are pivotal in raising awareness and creating an environment for change. Adoption of the UN Resolutions A/66/209 and A/66/228 have put SAI independence on the global agenda, and shortcomings in the status of independence have been highlighted in the 2017 Global SAI Stocktaking Reports. IDI’s global advocacy and support for SAI independence will be scaled up and focus on:

- a. *Demonstrating the Value and Benefits of independent SAIs in strengthening accountability, transparency and integrity.* IDI will in 2020 work with key partners including Donors, Parliamentary bodies, and CSOs to keep the topic of SAI independence on the global agenda. IDI will also cooperate with the IDC on advocating

independence. IDI will seek to ensure decision makers and influencers at the global, regional and country-level understand the importance of SAI independence as an enabler of better public accountability.

b. *Establishing a knowledge function on SAI independence to analyse global and regional trends and learn lessons.* IDI is uniquely positioned to systematically collect and analyse data on the status of SAI Independence and changes over time. IDI will do so and will disseminate findings to enable a more informed and effective approach to strengthening SAI independence. This will be done through the establishment in 2020 of the Knowledge Centre on SAI independence.

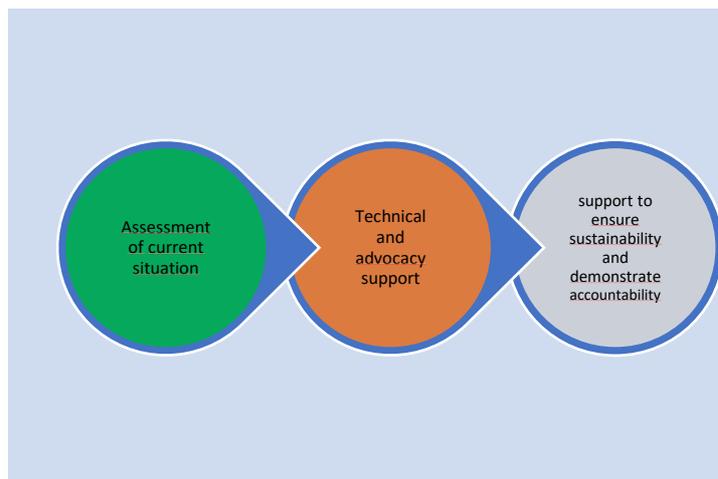
c. *Respond to emerging and potential threats to independence by mobilising rapid advocacy support to SAIs facing threats or challenges to their independence.* This will include a rapid advocacy mechanism that will enable information channels to keep alert to threats to SAI independence, and developing a support service able to rapidly mobilise advocacy support to SAIs. Such advocacy support would involve bringing together global, regional and country actors to ensure a coordinated and coherent response.

d. *Provide capacity development support to stakeholders interested in strengthening their ability to advocate and provide support on SAI independence.* This will be done through the development of webinars but also through regular interactions with country level staff of DPs.

Component 2: Provide Targeted SAI-level Support for Independence

IDI will scale up its work at the country level and provide support as follows:

- a) assisting an increasing number of SAIs in assessing their independence. This may include mapping the state of SAI legal and de-facto independence (against INTOSAI-P 10 or using SAI PMF) either as a stand-alone intervention, a regional initiative or as part of other IDI initiatives e.g. SPMR or Bilateral support.



- b) Provide support in the development of strategies for enhancing independence. This entails supporting the drafting of legislation, reviewing draft acts, and facilitating stakeholder engagement at the country level. IDI will assist SAIs in engaging with key stakeholders to mobilise support and raise awareness of the value and benefits of SAIs, and garner support for independence. This may include facilitating SAI involvement in national policy dialogue, establishing an audit/accountability working, or

supporting the implementation of a joint strategy for the SAI’s institutional strengthening.

- c) Prepare for independence. Enhanced SAI independence will raise expectations that stakeholders have of the SAI. IDI will support SAIs to plan for improved organisational and professional capacity to ensure greater independence improves SAI performance.

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

This component supports effective delivery of components one and two, by forming partnerships and strengthening partners for SAI independence at the global, regional and country levels, as follows:

a) INTOSAI Regions. This offers a platform to engage with SAIs within each INTOSAI Region that often face similar challenges, and to bring in other regional accountability organisations. While the format will vary, partnerships could include working together on mapping independence status and challenges across SAIs in a Region and creating and utilising regional platforms to advocate for SAI independence.

b) Global and Regional Accountability Organisations. To maximise the impact of IDI's advocacy initiatives, it will be important to bring in wider stakeholder groups capable of enhancing IDI's messaging and reaching wider stakeholder groups. This may include global and regional organisations of legislative committees, relevant international CSOs, and coalitions of CSOs focused on accountability.

c) Donors. IDI will engage with the donor community globally to advocate for SAI independence, better understand the challenges in strengthening independence and how to overcome these, develop joint global strategies to strengthen SAI independence, and promote greater use of SAIs' audit reports. At the country-level, independence is often part of wider policy dialogue covering governance and PFM reforms, in which donors may play a key role. IDI will seek partnerships to develop a coordinated position and message on SAI independence, and put our combined weight behind efforts to strengthen independence.

In 2020, IDI will work with CAROSAI and CREFIAF in mapping independence status and challenges faced and use regional platforms to present the results and create the conditions for a stronger dialogue between accountability institutions. IDI will also engage with Donors and accountability institutions, with the objective of coordinating efforts through joint initiatives. The 2020 SAI Global Stocktaking will produce new SAI independence data which will be disseminated and used for stakeholder engagement and advocacy.

Cross-Cutting Initiatives: Gender and Inclusiveness, SAI Leadership and Stakeholder Engagement

Involvement of SAI leaders in Change: SAI leadership is driving the process, and IDI interacts with leadership to gauge their commitment and increase the likelihood of success. The main objective is to capacitate SAI leadership in their understanding and ability to strategically engage with stakeholders.

Gender and Inclusiveness: In addition to gender balanced staff participation in terms of staff participating, focus will be on addressing gender and inclusiveness, from different angles through a gender analysis. First how 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 that SAIs have a mandate broad enough to audit gender related issues. Finally, 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 the framework provides for gender balanced and inclusive workforce.

Stakeholder engagement: Providing effective support on independence relies on effectively engaging with a set of stakeholders that are sometimes outside of our traditional range of SAI stakeholders.

5.3 Well-Governed SAIs



Summary of Operational Plan:

The rationale for the Well-Governed SAIs work stream is that SAIs should lead by example and ensure good governance in all their operations. Through this, they can serve as model institutions for public-sector entities with respect to accountability, transparency, and integrity. Good governance of a SAI is fundamental to ensuring SAI credibility and delivering high-quality audits leading to impact for citizens. It requires planning, monitoring, assessing and managing SAI performance; adhering to ethical standards; promoting a culture of integrity; leading organisational change; communicating and engaging with stakeholders; and building strong partnerships.

The 2017 IDI Global Stocktaking report shows that while almost all SAIs have a strategic plan, there are substantial opportunities for improving their quality. INTOSAI's endorsement of the SAI PMF provides a sound basis for strengthening and monitoring these strategic plans, and for measuring the resulting changes in SAI performance and capacity over time, at the global, regional and SAI level. The Stocktaking also revealed significant areas for improvement related to implementing SAI's ethical codes, and SAIs enhancing communication and engagement with stakeholders.

This work stream has three components namely: Enhance the measurement of SAI performance; Strengthen strategic management and ethical behaviour in SAIs; Support SAIs in strengthening stakeholder engagement. These will continue being implemented in 2020 through a set of initiatives on SAI Performance Measurement Framework (SAI PMF), Strategy Performance Measurement and Reporting (SPMR), SAI Fighting Corruption (SFC) and SAI Engaging with Stakeholders (SES).

For 2020, the IDI will support SAIs in implementing most deliverables agreed to in the statements of commitments, including support to over 40 SAIs in doing a SAI PMF assessment, strategic and operational planning, onsite support to selected SAIs, trainings in specific areas and providing platforms for experience sharing. In line with the future plans that focus on better integration and cohesion of the work stream, 2020 will focus on leveraging on the ISSAI 130 assessments and stakeholder engagement strategies when working on strategic management. In the longer term, the work stream will seek to further consolidate the different initiatives and better exploit synergies and common lessons learnt between them. This will imply a re-organisation of the work stream components as of 2021.

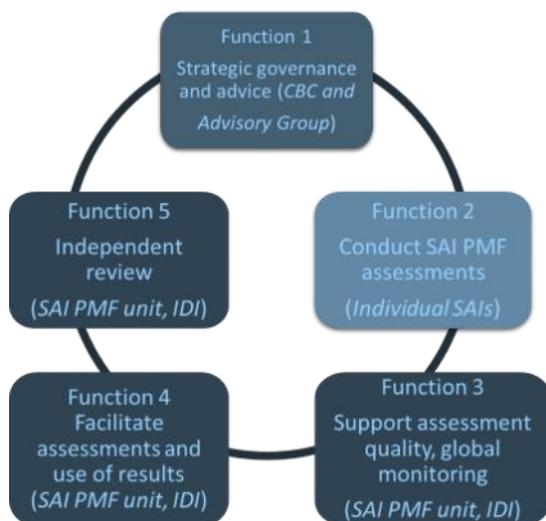
Tentatively, the first component on enhancing the measurement of SAI performance will therefore offer support to SAIs on carrying out a SAI PMF, an assessment of the stakeholder environment, and/or of ethical behaviour. The second component will focus on support for strategic planning, based on the results of the assessment(s) done. The first two components will be offered through regional facilitated initiatives every three years on a rolling basis. The third component will provide SAIs that have participated in the first and second component with a catalogue of possible support for the implementation of the strategic plan, focusing on governance issues, namely operational planning processes; monitoring and reporting mechanisms; procedures and tools to strengthen ethical behaviour in SAIs; and support for engaging with

stakeholders. Support under the third component will be provided based on demand through cross-regional groups. A final component will seek to establish the fundamentals for well-governed SAIs, by updating relevant GPGs, by working with regional pools of resource persons to ensure sustainability and relevance of our assistance under the work stream; and finally, we will seek to address ad-hoc requests and incorporate targeted SAI-level support to a limited number of SAIs.

Component 1: Enhance Measurement of SAI Performance

SAI PMF is the INTOSAI framework for assessment of a SAI's performance against the ISSAIs and other international good practices. The CBC has responsibility as a strategic governance lead on SAI PMF. The IDI is the operational lead, acting as a global coordinator, provider of support and facilitation on SAI PMF.

IDI's SAI PMF work supports the realisation of the SAI PMF Implementation Strategy 2020-2022. This strategy is built on the premise that a single, globally recognised and broadly used needs-assessment and performance measurement tool will enhance the value and contribution of SAIs across the world. It will also enable monitoring of SAI performance progress globally and regionally over time, thereby providing input to regional and global capacity development initiatives under all work streams.



The SAI PMF Implementation Strategy is structured around two strategic outcomes: (1) To establish the SAI PMF as a widely recognised tool within INTOSAI for holistic, evidence-based SAI performance measurement; and (2) to ensure assessments are credible, relevant and of high-quality. To that end, the strategy identifies five essential functions to support the realisation of said outcomes. The IDI has the responsibility for the delivery of Functions 3, 4 and 5, and supports the realisation of functions 1 and 2 that are led by the CBC and the SAIs respectively.

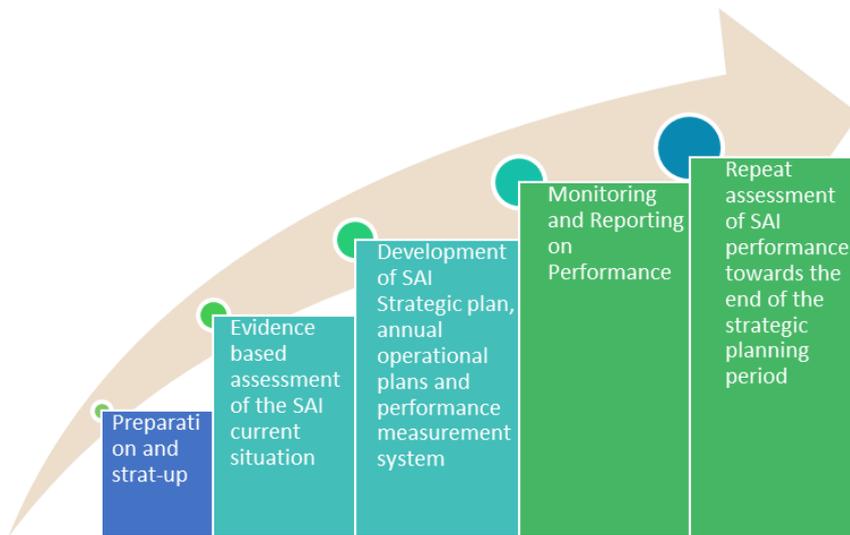
Highlights for 2020 include:

1. Light-touch revisions of the SAI PMF framework due to the IFPP changes and small urgent changes
2. Guidance materials on using SAI PMF for monitoring purposes and on sharing assessment results
3. Continued integration of SAI PMF activities under the implementation of SPMR in Component 2
4. Further expansion of the pool of SAI PMF experts, including independent reviewers
5. Facilitated programme for conduct of SAI PMF assessments in CAROSAI

Component 2: Strengthen Strategic Management & Ethical Behaviour in SAIs

The importance of strategically managed SAIs can be derived from the principles enshrined in INTOSAI-P 12 which postulates that SAIs must lead by example to add value to citizens. Strategic management, monitoring and reporting, based on a solid evidence base and guided by high-quality strategic planning, is therefore of fundamental importance for SAIs in their strive to deliver value and benefits to the lives of citizens. Equally important is that such processes are underpinned by professional conduct and ethical

behaviour of SAI staff, acting in line with integrity principles. There is a substantial potential for providing support to SAIs in linking strategic planning, operational planning, performance measurement and reporting on performance. In light of this, IDI revamped its Strategy, Performance Measurement and Reporting (SPMR) initiative to have a larger focus on the whole strategic management cycle.



SPMR's global objective is to have strategically managed SAIs and INTOSAI regions leading to higher performance. The SPMR implementation approach is broadly structured in five sequenced components (phases). In 2020, the IDI will focus on the global roll-out of SPMR in six INTOSAI regions and sub regions (AFROSAI-E, ARABOSAI, ASOSAI, CREFIAF, EUROSAI,

OLACEFS) covering more than 40 SAIs. Key highlights will include:

1. Finalisation and publication of the GPG SAI Strategic Management Handbook in all INTOSAI languages
2. Preparation of a guidance note on strategic management for INTOSAI regions
3. Finalisation of 40 SAI PMF assessments that commenced in 2019
4. Support for strategic and operational planning of participating SAIs in all six regions
5. Support for monitoring and reporting to SAIs in AFROSAI-E, ASOSAI and EUROSAI

Processes related to strategic management should also be supported by systems and practices to ensure professional conduct and ethical behaviour. Through the SAI Fighting Corruption (SFC) initiative IDI will in 2020 continue to assist SAIs in strengthening their ethics control systems, in accordance with ISSAI 130. Casting an eye to their external environment, SAIs can be key players in the fight against corruption. By their oversight function, they can help in creating an enabling environment for good governance. Audits make risks visible and help build robust and effective internal controls that contribute to the prevention of corruption. Against this background, IDI will also continue its ongoing commitment to support SAIs in finalising the cooperative audit on institutional frameworks for fighting corruption. The lessons learnt from this exercise will feed into the support to SAIs on the specific topic of fighting corruption.

Highlights in 2020 will include:

1. Finalisation of the tool on 'Assessing Implementation of ISSAI 130 Code of Ethics' and linking it to existing frameworks for assessing SAI's current situation and performance as part of the strategic management process.
2. Support to SAIs in finalising the cooperative audit on institutional frameworks for fighting corruption
3. Publication of a global compendium on audits of institutional framework for fighting corruption
4. Support to SAIs in establishing platforms with stakeholders in fighting corruption
5. Support to sharing of experiences through establishment of platforms and Lesson Learnt Workshops.

Moving forward with the transition from programmes to work streams IDI will in the future:

- strive for integration of comprehensive assessments of SAIs ethics control systems in their overall performance measurement systems, and use of results in their overall strategic management process
- provide support to SAIs in strengthening their ethics controls systems, including developing code of ethics and implementing ethics mitigation tools consistent with ISSAI 130.

Component 3: Support SAIs in Strengthening Engagement with Stakeholders

The effectiveness with which SAIs fulfil their role of holding government to account for the use of public resources not only depends on the quality of their work, but also on how well they are working in partnership with the accountability functions of the legislature as well as the executive arm in making use of audit findings and enacting impact. This can also be enhanced through sustained interaction with stakeholders such as the media, civil society organisations and citizens.

IDI will in 2020 continue to support SAIs in their efforts to identify external opportunities for more effective engagement with their stakeholders through:

- Provision of support to SAIs in implementing their stakeholder engagement strategies
- Provision of support to SAIs in establishing SAI-stakeholder platforms for fighting corruption
- Build partnerships with INTOSAI Regions such as AFROSAI-E and PASAI that has stakeholder engagement as a priority in their strategic plans and others involved in the accountability process in supporting SAIs at country level to implement their strategies with specific stakeholders.

The above support will help in addressing the many challenges that SAIs faced to effectively engage with stakeholders which in turn will open space for SAIs and stakeholders, including the citizens, to interact to enhance external oversight through greater participation, transparency and accountability. The support to SAIs in the implementation of their strategies and action plans will contribute to the enhancement of stakeholder engagement practices at SAI level. This will be achieved through the delivery of key projects as highlighted below:

1. Support SAIs in sharing experiences through establishment of platforms and lesson learnt workshops.
2. Provide support to SAIs based on request in implementing the stakeholder engagement strategies.

Cross-Cutting Initiatives: Gender and Inclusiveness, SAI Leadership and Stakeholder Engagement

The work stream is by its nature a cross-cutting as it focuses on ensuring a conducive and enabling operating environment for SAIs to support their audit work and to prepare them for the responsibility and accountability that come with more independence. As such, the work stream touches upon leadership, gender and stakeholder engagement in various explicit and implicit ways.

Involvement of SAI leaders in Change: Improving governance in the SAI is not possible without the ownership of SAI leaders. A key requirement under the SAI PMF assessments is that all key decisions about the assessment are born by the head of the SAI. Component 2 comprises the SPMR initiative, where SAI teams are predominantly at the management level, as they are the key decision-makers when it comes to strategic planning and implementation. The upcoming GPG on SAI Strategic Management also includes a chapter on the importance of change management and leadership in the context of SAI transformation. Under Component 3, SAI leadership is empowered to effectively engage with SAI stakeholders and advocate for stronger and better performing SAIs.

Gender and Inclusiveness: Relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare will be approached from a stronger gender perspective. Under Component 2, SAIs are encouraged to consider gender as a priority in their strategic plans, ethics policies and procedures.

Stakeholder engagement: The work stream is directly related to stakeholder engagement as it includes a dedicated component to supporting SAIs in assessing their stakeholder environment, preparing and implementing dedicated strategies and initiatives to engage in a meaningful way with their key stakeholders. Both Component 1 and 2 include strong elements related to stakeholder assessment and accountability reporting of the SAI towards its main external counterparts, as well as engaging with stakeholders on the critically important topic of fighting corruption in the public sector.

5.4 Professional SAIs



Summary of Operational Plan:

The Professional SAIs work stream aims to support SAIs in enhancing their professionalism and delivering high quality audits by moving towards ISSAI compliance. INTOSAI P-12 calls on SAIs to carry out audits in accordance with their mandates and applicable professional standards. In keeping with the needs of SAIs and mandate given by INTOSAI, IDI has been supporting ISSAI implementation through the 3i Programme since 2012. The 3i programme was upgraded to professional SAIs work stream in 2019. Support for ISSAI implementation continues to be a high priority for SAIs, INTOSAI's Strategic Plan 2017-2022 emphasises ISSAI implementation and IDI's role as 'an essential INTOSAI mechanism for bringing together "on the ground" support for the implementation of professional standards.

Under this work stream IDI will endeavour to provide a range of products and solutions for supporting SAI professionalisation. These will be provided at global, regional and sub regional level, including onsite support to SAIs. In 2020 IDI plans to achieve the following:

- develop and maintain global public goods to support ISSAI implementation (ISSAI Compliance Assessment Tools, ISSAI Implementation Handbooks and Quality Assurance- Guidance and Tools,
- launch new initiatives to support ISSAI Implementation Needs Assessment for Financial Audit (ASEANSAI) and Compliance Audit (CREFIAP),
- complete SAI Young Leaders (SYL) 2019-2020 and select candidates for SYL 2021-2022,
- develop 170 hours of digital education for Professional Education for SAIs Auditors Pilot (PESA-P),
- launch PESA-P digital education for 600 SAI Auditors,
- support cooperative audits of financial statements of government in PASAI,
- document lessons learned and develop sustainability plans from cooperative financial audits in ASEANSAI,
- support SAIs in CAROSAI in cooperative performance audit,
- carry out quality assurance reviews of SDG preparedness audits and SAI fighting corruption audits,
- support SAI Tonga in setting up quality assurance arrangements and

- organise a global summit to discuss 'ensuring audit quality'.

Component 1: Support SAIs in Determining ISSAI Implementation Needs

As a part of 3i Programme Phase 1, IDI developed ISSAI Compliance Assessment Tools (iCATs) and supported SAIs across INTOSAI regions in using these tools. Since then, INTOSAI has updated FA, PA and CA standards and IDI learned valuable lessons related to supporting ISSAI implementation. Based on these IDI has been updating the iCATs. While updated versions of FA iCAT and CA iCAT are available, PA iCAT will be finalised in 2020. FA iCAT is also due for a light touch review in 2020. Based on these updated iCATs IDI will support SAIs in reviewing or conducting ISSAI Implementation Needs Assessment for financial audit in the PASAI and ASEANSI regions/sub-regions. IDI will also support SAIs in CREFIAF in reviewing or conducting and ISSAI Implementation Needs Assessments for Compliance Audit.

Component 2: Facilitate SAI Capacity Development for Implementing ISSAIs

Under this component, IDI develops and maintains ISSAI Implementation Handbooks for FA, PA, CA, provides for professional education of SAI Auditors and SAI Young leaders through the PESA-P and SYL initiatives and support ISSAI compliant cooperative audits.

As of 2019 IDI has published version 1 of ISSAI Implementation Handbooks for Financial Audit and Compliance Audit in four languages and worked on draft version 0 of the ISSAI Implementation Handbook for Performance Audit. In 2020, IDI will carry out light touch maintenance of ISSAI Implementation Handbook for Financial Audit (four languages) and publish version 1 of ISSAI Implementation Handbook for Performance Audit in four languages.

IDI started working on PESA-P in 2018. Since then IDI has developed PESA-P framework, developed detailed syllabus for cross cutting competencies, financial, performance and compliance audit competencies, and started design and development of digital education. In 2020, IDI aims to complete development of 170 hours of digital education contents for PESA-P. While the digitisation process is outsourced to a vendor, IDI has support from PESA Educators from the SAI community to provide contents. IDI also plans to hire three short term resource persons to further support content development. The pilot is based on an EAR framework (education, assessment and reflection), which emphasises the value of reflecting on the learning experience and asking 'why' questions. PESA-P digital education will provide interactive self-learning contents, where the learner will reflect on three key questions - 'what does this mean', 'why does this matter' and 'what can I do'. PESA-P will be launched for 600 SAI auditors towards the end of 2019. IDI will invite all SAIs in the INTOSAI community to participate in this pilot. PESA-P digital education will be delivered in combination with social learning, optional face to face support and documentation of an initial professional development portfolio. IDI will develop and make available PESA-P assessments in 2021. PESA-P will be evaluated to facilitate long term decisions regarding the future of professional education for SAI auditors.

Professional education under this work stream also includes SAI Young Leaders (SYL). Recognising SAI leaders as key drivers of SAIs journey towards greater professionalisation, IDI launched the SYL initiative in 2017. This initiative envisions changed SYLs contributing to positive change in SAIs. SYL education focuses on four clusters - discover self, discover universe, grow people and create value. SYL education is delivered in a blended format with a combination face to face and online interactions. SYL initiative includes development and implementation of SYL integrated plan (including a ME plan, coaching plan, exposure plan and SAI change strategy), focus on change in the individual, change in the SAI and SYL Award for best

change initiative. After a very successful first edition in 2017-2018, IDI launched the second edition in 2019. Twenty-five SYLs are currently participating in this edition. In 2020 these SYLs will complete their education, achieve the milestones in the implementation of their SYL integrated plans and graduate from the initiative. In 2020, IDI will also select candidates for SYL 2021-2022.

IDI has successfully partnered with INTOSAI regions and stakeholders to provide cooperative audit support for helping SAIs in moving towards full ISSAI compliance. In 2019, IDI updated its cooperative audit support model based on lessons learned. Please refer to the six stages of the IDI's cooperative audit support in the writeup for Relevant SAIs work stream. IDI is currently supporting cooperative financial audit for eight SAIs in ASEANSAI. In 2020 these SAIs and stakeholders will document lessons learned and sustainability plans for an ISSAI compliant financial audit practice. IDI will start work on two new cooperative audits: IDI-PASAI Financial Statements of Governments (FSG) audits, and IDI CAROSAI cooperative performance audit. While eight SAIs are expected to be supported in PASAI, in CAROSAI 11 SAIs have expressed interest in participating in the audit. Details of the cooperative performance audit in CAROSAI will be agreed with regional partners, SAIs and DPs in 2020. Audits of SDG implementation carried out under Relevant SAIs work stream are also cooperative audits that support SAIs in moving towards full ISSAI compliance.

Component 3: Enhanced Audit Quality Arrangements

Lessons learned and the SAI Global Stocktaking have indicated a great need for focusing on robust quality control and quality assurance arrangements by SAIs. IDI has been supporting SAIs in ensuring audit quality by creating pools of quality assurance reviewers, providing SAI level support on pilot basis for setting up quality assurance functions and conducting QA reviews of cooperative audits supported by IDI.

In 2020, IDI will bring together a number of key stakeholders from INTOSAI, INTOSAI Regions, professional bodies and DPs to share experiences and discuss audit quality management practices at a global summit on 'ensuring audit quality'. IDI will expose Version 0 of Quality Assurance Guidance and Tools. As a part of SAI level support pilot in SAI Tonga, IDI plans to initiate Phase 3 support for setting up QA arrangements. This is subject to SAI Tonga completing commitments in Phase II of SAI level support. IDI also plans to establish and train a panel of QA reviewers for conducting QA reviews of SDGs preparedness audits across INTOSAI regions. QA reviews are also planned to be conducted for audits of SAIs Fighting Corruption.

Cross-Cutting Initiatives: Gender and Inclusiveness, SAI Leadership and Stakeholder Engagement

Involvement of SAI leaders in Change: Enhancing SAI professionalism by moving towards ISSAI compliant audit practices is a change initiative that needs to be led from the front by SAI leaders. As such, at every stage of the ISSAI implementation process IDI provides for involvement, commitment, capacity development and action by SAI leaders. SAI leaders will be consulted in designing IINAs, their commitment will be sought for IINA in SAIs and acting on the results of IINA. Component 2 of this work stream specifically provides for professional education of SYLs and basic leadership components in PESA-P. All cooperative audits envisage consultation and commitment from SAI leaders. In case of QA reviews of cooperative audits, SAI leadership is expected to sign the TOR and act on QA reports. The Global Summit on 'Ensuring Audit Quality' will provide an opportunity for SAI leaders from across INTOSAI regions to interact with each other and key stakeholders on the important question of audit quality.

Gender and inclusiveness: IDI has endeavoured to mainstream gender and inclusiveness considerations throughout the initiatives in this work stream. At the input level IDI has ensured / will ensure (in case of initiatives that are yet to be designed) that gender and inclusiveness perspective is considered while

designing the initiative, this is done by both including men and women from across INTOSAI regions in the planning process and by checking if we have asked and answered specific questions related to gender and inclusiveness. We have also made efforts to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives. The activities in the work stream are designed to reflect considerations for gender and inclusiveness e.g. ISSAI Implementation Handbook for Performance Audit recommends reflection on gender and inclusiveness as a part of examining effectiveness. The handbook also includes a case study on elimination of violence against women. In 2020, we will explore how gender and inclusiveness can be reflected on in financial and compliance audit discourse. SYL encourages women leaders to apply, includes sessions on 'She leads' and inclusiveness, requires SYLs to include these considerations in their SYL integrated plan. As these considerations are included in SYL change strategies, their implementation at the SAI level positively contributes to gender and inclusiveness agenda. In case of PESA-P, the digital education is being designed to be inclusive and gender sensitive. The visual and verbal guides for PESA-P digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the PESA-P education format we have taken into consideration SAI capacities and resources to provide for education that can be accessed by all SAIs. IDI Global Summit on 'ensuring audit quality' will be open for all SAIs. To encourage participation across INTOSAI regions and greater inclusiveness, we provide interpretation in four languages at the summit. In designing new initiatives under this work stream, we will use IDI's gender analysis tool and reflect on wider inclusiveness considerations.

Stakeholder engagement: SAI communication and stakeholder engagement is a critical part of a high-quality audit process. We have built in multi stakeholder engagement in each component of this work stream. Conducting IINA will require SAIs to engage with stakeholders. All ISSAI Implementation Handbooks include guidance on SAI communication at each stage of the audit process. The ISSAI Implementation Handbook for PA, provides tools for stakeholder engagement. PESA-P education also includes stakeholder engagement in both, the cross-cutting education stream and education streams related to functional competencies. IDI provides for SAIs to interact with stakeholders as a part of the cooperative audit support model. The global summit on ensuring audit quality will bring together SAIs and key stakeholders. In supporting ISSAI implementation, IDI has endeavoured to facilitate SAI engagement with key INTOSAI stakeholders responsible for professional standards and professionalisation.

5.5 Relevant SAIs



Summary of Operational Plan:

Acting in the public interest places a responsibility on SAIs to demonstrate their ongoing relevance to citizens, Parliament and other stakeholders. INTOSAI P-12 encourages SAIs to show their relevance by appropriately responding to the needs of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted. INTOSAI -P 12 also urges SAIs to have a meaningful and effective dialogue with stakeholders about how their work facilitates improvement

in the public sector. The relevant SAI work stream aims to support SAs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement and facilitating audit impact. In 2020 IDI will continue to encourage SAs to think innovatively by hosting green hat events. Based on SAs needs and INTOSAI ambitions, IDI will continue to support SAs in auditing SDGs. After the successful completion of support audits of preparedness for implementation of SDGs, IDI will focus its support on helping SAs in auditing SDG implementation. IDI will conclude its LMS Administrators and eLearning Specialists Certification programmes in ARABOSAI and CREFIAF and continue to use digital education solutions. IDI green hat workshop on SAs and data analytics and conversations in the INTOSAI community indicate high SAI interest in using data analytics in audit. In order to help SAs in leveraging on technological advancements, IDI will launch a new initiative to support SAs in using data analytics in SAI audits. Lastly and most importantly, IDI will facilitate audit impact by helping SAs in communicating key messages, strengthening follow up mechanisms and building coalitions of stakeholders.

Component 1: Foster Innovation in Audit and Education Practice

This component focuses on two key areas – Green Hat: IDI Innovation Exchange Series and Audit of SDGs. While IDI started the green hat series in 2019, IDI has been supporting SAs in conducting high quality audits of SDGs since 2016.

In 2020, IDI plans to hold three Green Hat innovation exchange events. All SAs in the INTOSAI community will be invited to a face to face Green Hat seminar. The seminar aims to provide a platform for exchange of ideas and knowledge on an emerging area of SAI interest. IDI will also conduct two webinars on emerging areas or innovative methods. The topics for green hat events will be decided on in consultation with stakeholders in early 2020. The knowledge generated during these innovation exchange events will be captured in IDI Innovation Library, which will be available to all SAs and stakeholders.

Given the continued focus on 2030 Agenda in the INTOSAI community and amongst its stakeholders (cross cutting priority 2 in INTOSAI Strategic Plan 2017- 2022, Moscow Declaration during INCOSAI 2019 and results of consultations with SAs and key stakeholders), the IDI will continue to partner with INTOSAI KSC and other stakeholders to support SAs in auditing SDG implementation. In 2019 IDI developed the IDI SDGs Audit Model (ISAM). This model defines audit of SDG implementation as audit of implementation of the set of policies that contribute to the achievements of a nationally agreed target linked with one or more SDGs targets. It focuses on a whole of government approach and requires SAs to examine the principle of coherence and, if possible, the principles of multi stakeholder engagement and leave no one behind. ISAM provides detailed ‘how to’ guidance to SAs in selecting a portfolio of SDG implementation audits and carrying out individual audits of SDG implementation as per ISSAIs. ISAM explains key concepts and the audit process using an illustration of audit of progress towards achievement of nationally agreed targets linked to SDG 5.2 – elimination of violence against women. In 2020, IDI will translate ISAM into Arabic, French and Spanish and make the model available for piloting. IDI will support SAs of Fiji and Uganda, who have expressed an interest in piloting audits of nationally agreed targets linked to SDG 5.2.

IDI will also cooperate with ASOSAI, ARABOSAI and OLACEFS to pilot ISAM through cooperative audits in the regions. IDI expects 12 SAIs each in ASOSAI and ARABOSAI and 8 SAIs in OLACEFS to participate in these cooperative audits. In ASOSAI and ARABOSAI, IDI will provide support in two stages. In the first stage IDI will support SAIs in selecting a portfolio of SDG implementation audits. Based on this exercise, SAIs will agree on an SDG target for IDI supported cooperative audit in the region. IDI will then support SAIs using IDI’s cooperative audit support model. In OLACEFS, the region has already agreed to a cooperative audit of sustainable public procurement (SDG target 12.7) using data analytics. The IDI cooperative audit support model, which has recently been updated



based on lessons learned, consists of six stages. The audit is conducted as per ISSAIs. This model provides for multi stakeholder engagement throughout the audit process. While we plan to complete stages 1 and 2 in ASOSAI and ARABOSAI in 2020, in OLACEFS we plan to complete Stage 3 as well.

Component 2: Leverage on Technological Advancement

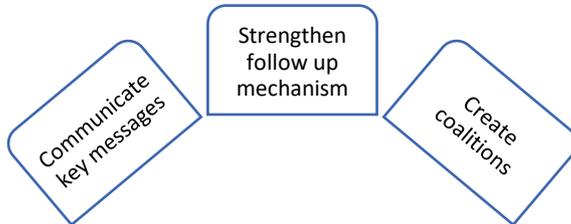
Since 2017 IDI has been creating pools of IDI certified eLearning specialists in all INTOSAI regions. In 2020, IDI will conclude this rollout by assessing and certifying a pool of eLearning specialists for ARABOSAI and CREFIAF. IDI’s digital education portfolio for 2020 will include support across IDI for digital education activities, in house development of a self-running digital education course on ‘LMS – Resources & Activities’, support to INTOSAI regions and committees, maintenance and updating of IDI LMS and starting PESA-P Digital Education delivery for 600 SAI Auditors on IDI LMS. Support for IDI digital education activities involve creating online workspaces for initiatives across work streams e.g. workspaces for ISSAI Implementation Needs Assessments or workspaces to provide online support during cooperative audits, creating digital education courses, hosting webinars under different IDI initiatives e.g. green hat webinars, SYL webinars etc.

IDI will also launch Data Analytics in SAI Audits in 2020. IDI will hire a manager to take responsibility for this initiative. The detailed design of this initiative will be in place in 2020. Even as this initiative is designed, IDI will support SAIs participating in audits of SDGs implementation in using data analytics in the audit process.

Component 3: Facilitate Audit Impact

Recognising the fact that high quality audits alone cannot bring about audit impact, IDI has also introduced a new phase to the cooperative audit support. In this phase IDI facilitates audit impact by supporting SAIs who deliver high quality audit reports and seek support for ensuring implementation of audit recommendations. In 2020, IDI will work on the detailed design of this initiative. Our initial thoughts are that such support can involve facilitating coalitions to advocate for the implementation of

recommendations, helping the SAI in strengthening follow up mechanisms, helping the SAIs in communicating key messages to different stakeholders etc.



The work we do in this component will be relevant to enhancing impact of the audits of SDGs. In 2020 IDI will launch a pilot for facilitating audit impact of audits of preparedness for implementation of SDGs. As a first step IDI will bring together SAIs which have published audit reports and key stakeholders at the national, regional and international level to share experiences on enhancing audit impact. In the second stage IDI

will select three SAIs based on agreed criteria for provision of further support in enhancing audit impact of SDG preparedness audits at national level. Selected SAIs will include SAIs from different INTOSAI regions including Africa, Small Island developing states in Caribbean and Pacific and developing countries in Asia and Europe. SAIs participating in other cooperative or pilot audits can also benefit from support under this initiative.

Cross-Cutting Initiatives: Gender and Inclusiveness, SAI Leadership and Stakeholder Engagement

Involvement of SAI leaders in Change: Fostering innovation in audit and education practice, leveraging on technological advancements and facilitating audit impact are all change initiatives. The key driver of change in any SAI is the leadership of that SAI. As can be seen from plans for this work stream, engagement with SAI leadership is planned at each stage of the initiative. SAI leadership will be consulted in designing initiatives, they will be included in strategic discussions on how the initiative will be taken forward, they will be asked to make commitments, they will be introduced to a wide variety of stakeholders and they will be accountable for monitoring and ensuring results in areas where support is provided.

Gender and Inclusiveness: IDI has endeavoured to mainstream gender and inclusiveness considerations throughout the initiatives in this work stream. At the input level IDI has ensured / will ensure (in case of initiatives that are yet to be designed) that gender and inclusiveness perspective is considered while designing the initiative, this is done by both including men and women from across INTOSAI regions in the planning process and by checking if we have asked and answered specific questions related to gender and inclusiveness. We have also made efforts to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives. The activities in the work stream are designed to reflect considerations for gender and inclusiveness e.g. IDI's SDGs Audit Model recommends looking at government efforts to 'leave no one behind'. Recommendations from these audits will contribute to implementation of SDG principle on leave no one behind. The model also includes a case study on elimination of intimate partner violence. IDI will support two SAIs in piloting the model. This will contribute to national efforts on eliminating intimate partner violence.

While designing assessments for eLearning specialist's certification, we have reflected on how this would affect persons with disabilities. In the last round, special arrangements were made for a participant with disabilities. The visual and verbal guides for creating digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the education blend we take into consideration SAI capacities and resources to facilitate support which is fit for purpose e.g. SAIs needing more support were provided onsite support as a part of

cooperative audits of preparedness for implementation of SDGs. IDI's Green Hat event on data analytics included reflections on how data analytics can be leveraged to achieve gender equality and empowerment of women and girls. To encourage participation across INTOSAI regions and greater inclusiveness, we provide interpretation in four languages at green hat seminars. Green Hat webinars are recorded so that they are available to those who could not participate due to time zone issues.

In designing the initiatives on Data Analytics in SAI Audits and Facilitating Audit Impact initiative, we will use IDI's gender analysis tool and reflect on wider inclusiveness considerations.

Stakeholder engagement: We have built multi stakeholder engagement in each component of this work stream. This work stream encourages SAIs to engage with a wide variety of stakeholders, including non-traditional SAI stakeholders, throughout the audit process. In auditing SDG implementation initiative, ISAM provides guidance on examining multi-stakeholder engagement of the government in implementing SDGs. The recommended audit process provides tools and techniques for SAIs to engage with stakeholders throughout the audit process. IDI will organise regional workshops of SAI leaders and stakeholders as a part of the cooperative audit support. Green hat events will also bring together SAIs and stakeholders for discussions and deliberations on emerging issues and innovation. Data Analytics in SAI Audits and Facilitate Audit Impact initiatives also envision extensive stakeholder engagement both within and outside the INTOSAI community.

5.6 Bilateral Support to SAIs



Summary of Operational Plan:

IDI's objective with bilateral support is to ensure that the most challenged SAIs, which require more extensive support than they will get through regional and global initiatives, are assisted and are improving their performance. Key characteristics of IDI's bilateral support are: a focus on the impact on citizens, customised advice, involvement of a majority of SAI staff, in-country activities, a dedicated and multiyear peer-team and flexibility. Bilateral support covers a portfolio of customised agreements with selected country SAIs. 2020 will be a year for both the continuation and evolution of ongoing bilateral projects targeting the most challenged SAIs.

The support to SAI Somalia will continue with a concentration on support to audits, internal governance and independence. The current phase of the support to SAI South Sudan will be closed and followed by a second phase to support in the implementation of the SAI's ambitious new strategic plan. Subject to sufficient resourcing (both financial and peer support), the PAP-APP programme - where we have been providing support for basic strategic management and external support coordination in nine African SAIs - will transition from Phase 1 to Phase 2. In coordination with the programme partners, AFROSAI-E and CREFIAP, our support in this new phase will build on the strategic planning systems established over the last two years and focus on implementation of the SAIs' strategic priorities. IDI is preparing to take a lead role for peer-support to 2-4 of these SAIs, if no other INTOSAI providers are stepping in as project lead.

Bilateral support projects are done in partnership with other INTOSAI providers where IDI typically take the lead and financial responsibility enabling other peers to deliver support. IDI's role is to be a provider of last resort among INTOSAI providers. The IDI is an INTOSAI body, and thus has a mandate and responsibility to support all SAIs regardless of the political environment they operate in. This involves a substantial result-risk in terms of slow SAI development, but the IDI is willing to take this risk in cooperation with its resourcing partners to ensure that "no SAI is left behind." The conditions and principles for bilateral support is described in the IDI bilateral policy.

How the SAIs could lead by example in the areas of gender, inclusion and diversity is addressed when advising bilateral partners in strategic and operational planning and management. All new bilateral projects shall have a gender analysis as a basis for the plans, and support to the SAI's gender and inclusion actions considered in each project.

Component 1: Bilateral Support General Management

To ensure that our bilateral partnerships succeed, general bilateral support management focus on designing and managing projects in line with the IDI bilateral policy and mobilising trusted and skilled peers with contextual understanding. We seek to engage new providers of support as far as possible when requests for new projects arise. Through our bilateral support, IDI gains a lot of experience working with SAIs in challenging contexts and how progress can be made gradually towards ISSAI compliance. These experiences we seek to compile and share between bilateral projects as well as in IDI and with other providers of support. In bilateral projects we utilise and customise the material and work of other IDI work streams, as well as those of other INTOSAI providers.

In collaboration with the CBC work streams on Peer-support and Auditing in Complex and Challenging Contexts, efforts will be undertaken to compile good stories from SAIs in challenging situations and systematise and share experiences related to both supporting and management among SAIs.

Component 2: Support to the Office of the Auditor General of the Federal Republic of Somalia

IDI is together with AFROSAI-E and peer-partners from SAI Botswana, Ethiopia and Uganda supporting the Office of the Auditor General of the Federal Republic of Somalia (OAGS) to implement strategic priorities for auditing, internal governance and independence.

The overall objective is to enable OAGS to implement the six Goals detailed in the 2017-2020 Strategic Plan, with emphasis on the following goals:

- Goal 1: Timely, relevant and high-quality audit reports in line with international standards
- Goal 2: Strengthening Internal Governance for Efficient and Effective Audit Services
- Goal 6: Amend the old legal framework OAGS currently operates under

Support to the execution, reporting and dissemination of key financial audits is a high priority. To enable OAGS to carry out audits systematically, the support includes customisation, translation, printing and electronic sharing of audit manuals and working papers. This is done in a combination of on-the job and general training of both auditors and managers. To ensure that the knowledge acquired in the audit process and through trainings are spread and institutionalised internally, the project also includes support to management systems and an annual knowledge sharing workshop for all staff. The management support focus on establishing an overall annual audit plan and system for monitoring, reporting and quality control.

Advice on development of the annual SAI performance report is also provided, linked to the sensitisation of key stakeholders. Peer-guidance to advocating for a new legal act is another important part of the project. This is done in close cooperation with other Donors and IDI's independence work stream. A new audit bill has been drafted and is in Parliament for decision.

In 2020, continuation of support to the annual financial and compliance audits will have a high priority, linked to new audit manuals. The intended result is to ensure higher quality audits in 2020. Support to key management systems of internal monitoring and reporting will be continued, as well as HR-systems. The intended result is sustainable strong internal governance in the SAI. Support to inclusion of the Federal Member States in joint development of audit methodology and legal framework will be continued in 2020. If the audit bill is approved, support to developing regulations will be prioritised. The office will review their current strategic plan in 2020 and based on this review it will be considered if a new phase of the project should be established from 2021.

Component 3: Support to the National Audit Chamber of South Sudan

The IDI, AFROSAI-E and SAI Kenya have been cooperating closely since 2017 to support the National Audit Chamber of South Sudan (NAC). From 2017 to 2019, the objective of the bilateral support was to "maintain and strengthen key audit-related capacities in NAC, to prepare it to play a strong role in the reform efforts of the Government of South Sudan." With the new peace agreement in 2018 and a new strategic plan, the partners have agreed on a new project starting in 2020. The overall objective is to enable the SAI to successfully implement its strategic plan.

The overall implementation strategy is to organise the project in alignment with the SAI's strategic plan and priorities. This means the project components are the SAI's own strategic outputs and focus areas, supplemented by a project management component:

1. NAC strategic outputs (audit reports and stakeholder events)
2. Strengthen NAC independence
3. Enhance the quality and impact of audit services
4. Strengthen internal governance system and structures
5. Human resources developed, and staff welfare improved
6. Strengthen advocacy and stakeholder engagement
7. Project management and coordination of other partners and projects

Support to execution, reporting and dissemination of audits is a key part of the support. NAC has during the last few years introduced new audit manuals and participated in trainings in various areas but need support to implement and utilise this knowledge in line with its defined strategic outputs and objectives. Flexibility is necessarily a key characteristic of this implementation strategy. The scaling of support in each component must be flexible given the SAI's unstable environment and absorption capacity. This means the resources for support will be adjusted on a regular basis, depending on the NAC's opportunities and implementation capacity. This will be done by agreeing on project deliverables annually when settling the annual plan and adjusted quarterly if needed.

In 2020 a high priority is on supporting the SAI in execution of backlog audits, as required by the peace agreement. Support to revision of the audit act and key strategic management systems and process are

also a high priority and will be done in partnership with IDI's independence work stream and utilising resources of the SPMR programme.

Component 4: Accelerated Peer-Support Partnership (PAP-APP)

The PAP-APP programme is an INTOSAI response to the Global Call for Proposals Tier 2, a mechanism seeking to match SAI capacity development proposals with funding and technical support. After a selection process led by the INTOSAI-Donor Steering Committee, nine SAIs were invited to join this initiative: the SAIs of the Democratic Republic of the Congo, Madagascar, Guinea, Togo, Niger, Eritrea, Zimbabwe, Sierra Leone, and Gambia. A partnership was then established by IDI, AFROSAI-E and CREFIAF to support these SAIs, called the Accelerated Peer-Support Partnership or Partenariat d'Appui Accélééré par des Pairs in French (PAP-APP). The name highlights the peer-support and partnership emphases of the programme. The purpose of the partnership is to empower particularly challenged SAIs in urgent need of support and development to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens in their countries in line with ISSAI-P 12. The programme is organised in two phases.

Phase 1, which will close in the course of 2020 with a few targeted activities and an independent evaluation, has focused on supporting the SAIs to clarify strategic priorities, strengthen strategic management systems, and establish long-term and scaled-up capacity development support. In Phase 2 we expect various projects to be established where other partners than IDI, CREFIAF and AFROSAI-E play a key role in supporting the SAIs to implement their strategic plans. For SAIs that cannot be supported by other peers and where funding is available, the PAP-APP partners intend to continue the support to these SAIs. The PAP-APP partners would leverage on the trust and understanding built during Phase 1, and the general competencies and comparative advantages of IDI, AFROSAI-E and CREFIAF as providers of support. Partnerships with peer-SAIs will still be sought in the delivery of support. IDI is preparing to take responsibility for 2-4 projects depending on what other INTOSAI providers can do, requests of the SAIs and funding. Similarly, AFROSAI-E and CREFIAF intend to offer being the lead provider for some of the other SAIs.

The overarching PAP-APP programme will continue and support the country specific projects being established. It will seek to support areas such as coordination, fundraising, project design, experience sharing, competency and material development and joint events. We expect key synergies across projects in areas as strategic change management, coordination of support projects and improving gender and diversity policies and practices in the SAIs.

In 2020, the main objectives are to successfully complete the Phase 1 support and ensure all nine SAIs have scaled-up and high-quality support projects established, and to secure resources for and then design the Phase 2 PAP-APP programme and projects.

Cross-Cutting Initiatives: Gender and Inclusiveness, SAI Leadership and Stakeholder Engagement

Bilateral Support projects include elements of leadership, gender and stakeholder engagement. For the new PAP-APP programme, the elements of leadership and stakeholder engagement will be sought supported through strengthening strategic change management. Gender is also expected to be a part of the PAP-APP programme in phase 2, as many of the PAP-APP SAIs have identified gender related strategic priorities.

5.7 Global Foundations



Summary of Operational Plan

The objective of the Global Foundations Unit (GFU) is to strengthen and support SAI development through:

- Arranging strategic partnerships with other organisations that can contribute to strengthen SAIs
- Brokering support for SAIs, from donors, peer partners or other organisations
- Measuring and monitoring SAI performance
- Advocating for and communicating about SAI development

The GFU provides support to the INTOSAI-Donor Cooperation (IDC) and facilitates the implementation of the IDC Strategy. The unit also supports IDI's work streams through extending the reach of the work beyond the SAI community with partnerships and advocacy. It also provides data for results reporting and the brokerage role increases support that is likely to enhance the capacity of SAIs to achieve work stream objectives.

GFU supports SAIs to leverage capacity development support both within and outside the SAI community, helps ensure that support is provided in accordance with the principles of the INTOSAI-Donor MoU and good capacity development practices, and enhances the ability of SAIs to work effectively with Development Partners (DPs) and vice versa.

The main objectives in 2020 are to strengthen partner initiatives with the INTOSAI-Donor Cooperation, INTOSAI, and INTOSAI regions. Through brokerage IDI wants to see an increase in the number of SAIs supported by DPs or peers, both globally and in regions where SAIs are explicitly targeted for support. The Global Survey and Global SAI Stocktaking report is the major deliverable of the Measurement and Monitoring work and in the advocacy and communications component IDI plans to produce more success stories and launch new and innovative advocacy interventions.

Component 1: Strategic Partnerships

For IDI a strategic partnership is any form of mutually agreed arrangement with joint strategic objectives over a medium to long term period. Through its strategic partnerships IDI is able to attach organisations both inside and outside the SAI community to the SAI development work that is carried out at the global, regional and SAI level. These partnerships help generate DP support for SAIs (both financial and on areas such as policy dialogue) and provide important data and analysis that is relevant for SAIs. Partnerships with other INTOSAI Bodies, such as CBC, KSC and FAAS, also act as a conduit for spreading tools developed by INTOSAI by helping developing country SAIs make use of them.

GFU continues to provide operational support to the INTOSAI-Donor Cooperation (IDC) and supports the implementation of the new IDC strategy. The unit will also dedicate itself to supporting regions and INTOSAI with donor engagement and continue to scan the environment for new partners that may add value to SAI development work.

Component 2: Brokerage

The brokerage role entails work on behalf of the IDC with the goal of scaling up support for SAIs. In 2020 GFU will continue to implement a phased approach for communicating support needs from SAIs to DPs (Global Call for Proposals (GCP) Tier 1). SAIs will express interest and outline their needs, these will be presented to donors and if there are ideas that generate an initial interest, GFU will support the SAIs in developing concept notes that generate support.

For GCP Tier 2, GFU will review the results of the evaluation of the PAP-APP programme and the GCP Tier 2 selection process, the input from donors and regions. This and its own lessons learned will help to develop a new round of selection of challenged SAIs that can be targeted for support.

Raising the competency of SAIs in their engagement with DPs will help them to apply for support, manage the relationship with their supporters, coordinate better and use the support they receive to achieve their strategic objectives. GFU therefore plans to continue holding regional workshops for SAIs that develop their capacity in managing their engagement with DPs. There will be one such workshop in the ARABOSAI region in 2020.

At the same time, raising donors' knowledge and understanding of SAIs is key for them to develop an understanding of the unique challenges SAIs face, such as independence, and the tools and approaches INTOSAI and IDI have developed to support SAIs in a SAI-led, strategic and sustainable manner. GFU offers a workshop for DP staff that work with SAIs. We will develop this further in 2020 with an eLearning component and offer one event for DP staff.

GFU also plans to support INTOSAI CBC with its peer-support work. GFU will reach out to the CBC with a focus on how to raise awareness amongst DPs and recipient SAIs on how to use peer-partners to support capacity development work.

The brokerage work will also include an initiative on coordination. Part of the SAIs engaging with DP workshop is for the SAIs to develop a coordination plan for the support they receive. GFU will follow-up with the participants to support the implementation of those plans.

Component 3: Measuring and Monitoring SAI Performance

GFU's work to Measure and Monitor SAI Performance provides the information and analysis at the global and regional level and most of the data for IDI's results framework. It also provides the examples of success stories and will provide reviews on the extent to which SAI development interventions are sustainable. I

The INTOSAI Global Survey will be completed in 2020, providing data from all SAIs that will help with analysis of trends and developments that impact SAIs globally and regionally. The 2020 Global SAI Stocktaking Report, a triennial report on the same areas, draws on the Global Survey and other available evidence, such as SAI PMF reports, to provide a snap-shot of the global and regional performance and capacities of SAIs in 2020. It will allow comparisons of the global and regional performance over time, provide examples successes in enhancing SAI performance and capacities and identify global and regional challenges faced by SAIs to inform SAI, INTOSAI, DPs and other stakeholders' priorities.

In addition, IDI, as a result of a strategic partnership with the International Budgetary Partnership, will deliver and disseminate a joint report with some conclusions and recommendations for policy makers to strengthen audit and PFM oversight arrangements. Analysis will be based on the latest Open Budget Survey data. It will be published in the summer 2020.

The GFU will continue with the responsibility of administering the SAI Capacity Database as part of its support for the INTOSAI-Donor Cooperation. The Database, currently under the platform of the INTOSAI-Donor Cooperation Portal, provides information of the country, regional and global capacity development initiatives in INTOSAI. During 2020 GFU will assess the quality of the IDC Portal and database system since

its development two years ago. Based on feedback from users sent through a survey, GFU will update and improve the tool with the intention of ensuring that users keep updating projects and registering new initiatives. GFU will also include initiatives supporting Gender equality and SAI independence. These will be highlighted on the IDC Portal.

The need to enhance the impact of IDI's work has been recognised thus IDI will develop and launch the IDI Sustainability Reviews, with the overall purpose of better understanding whether the outcomes of IDI's SAI capacity and performance initiative have been sustainably achieved. Findings will provide feedback to improve IDI's work streams and provide input into selection of topics for evaluation and research. They will also produce potential examples of success stories. The above components generate a huge amount of data on SAI capacity and performance. Better management of this data could strengthen IDI's planning and targeting of support by all development partners. GFU and IDI's administration will examine ways to maintain and structure this data in more user-friendly ways with a view to presenting more SAI information on the SAI Capacity Database.

Component 4: Communication and Advocacy

In 2020 IDI will continue increasing resources in the implementation of communications and advocacy plans. Even though communications and advocacy work are implemented by all IDI work streams, GFU tries to deliver specific global activities that promote principles for better SAI support, and which may lay the foundation for the successful implementation of initiatives from the other work streams and development partners.

GFU is responsible to carry out the communications work of the IDC. The Cooperation's objective is to promote behaviour change towards SAI-led, scaled-up and better coordinated support among the INTOSAI and Donor community.

GFU will support IDC with the development and publication of success stories based on the new IDC strategy 2020-2030. The stories will potentially have as a theme SDGs and SAI independence. GFU will strengthen target messages in social media about the same strategic topics as IDC's advocacy goals for SAIs, which also include the IDC MoU behaviour principles: support that is SAI-led, coordinated and harmonised around SAIs own strategies. Workshops with SAIs and Donors (see above) are also designed to ensure that participants put the advocacy objectives into concrete actions.

IDI will develop and implement a Social Media Strategy to maximise fully the benefits that these can provide to IDI. By 2020 IDI will be working from a new website and with a new Brand Manual intended to enhance the organisation's visual value and identity. Finally, IDI will continue utilising strategic partnerships to advocate for better SAI support, such as with the publication and dissemination of the IDI-IBP Report due mid-2020.

Cross-Cutting Initiatives: Gender and Inclusiveness, SAI Leadership and Stakeholder Engagement

SAI leaders are closely involved in IDI's engagement with the Tier 2 SAIs. In addition, SAI leadership will be key target audiences for awareness raising objectives for donor engagement (ensuring SAI led processes) and IDI's advocacy work surrounding the INTOSAI Global Stocktaking and IDI-IBP reports. Gender and inclusiveness will be incorporated into the larger tasks this year, especially the Global Survey, which is being designed with a gender perspective in mind. IDI is also looking for gender focused success stories as part of advocacy and communications work and looking to amend the database with gender projects. In workshops and events, IDI will also make efforts to ensure inclusive participation. Stakeholder engagement is the direct objective of many of the interventions, as such it is not a cross-cutting issue in this instance.



6

IDI'S DELIVERY APPROACH

6. IDI's Delivery Approach

IDI's delivery approach is built on its cumulative experience of facilitating SAI capacity development. By being a learning organisation, IDI continually updates and defines this approach. The IDI Strategic Plan 2019-23 outlines the main principles of IDI's delivery approach. The following brief sections summarise focus on areas where IDI's delivery approach has matured in 2019, and where IDI will undertake specific work in 2020.

6.1 Integrating Gender

The full integration of a gender perspective was one of the two major strategic shifts in IDI's SP. Gender is a focus and a cross-cutting issue for IDI. For IDI, integrating a gender perspective into the 2019-2023 Strategic Plan means that IDI's portfolio:

- ✓ Ultimately benefits men, women, boys and girls but also seeks to empower women and girls
- ✓ Integrates gender into the particular contexts of various IDI engagements
- ✓ Ensures a gender balanced participation in and facilitation of IDI initiatives; and
- ✓ Is managed by an IDI that itself aims for gender balance and gender equality.

To allow for mainstreaming gender across IDI's portfolio and in all new initiatives, IDI will continue to ensure adequate internal resources, using expertise from SSU and the IDI gender team, and external expertise.

From 1 January 2020, it is mandatory for IDI staff to conduct a gender analysis for each new initiative. In addition, IDI staff will seek to integrate a gender perspective in ongoing initiatives wherever possible. Such analysis will be conducted, using the new IDI Gender Analysis Framework and Guidance (GAFG), approved in October 2019 by the IDI management. IDI staff is encouraged to seek advice and assistance from the IDI Strategic Support Unit and from external gender experts where necessary, particularly for the first year of the GAFG implementation. In addition, IDI will develop and roll out a Gender Strategy in 2020. IDI will seek input from relevant partners working on gender issues and women's empowerment in developing the Strategy. IDI will also ensure a better integration of gender issues in the new Global Survey and Stocktaking Report 2020 by using both external and internal gender expertise.

IDI will continue to emphasise communication and advocacy on gender equality with its partners, including SAIs, INTOSAI bodies and other stakeholders. In doing so, IDI will build on:

- Cooperation and exchange with organisations such as UN Women, Women Deliver, Public Finance by Women and CAAF, and
- The side event on gender equality hosted by IDI during the International INTOSAI Congress in Moscow 2019 (<https://www.youtube.com/watch?v=QUwknRFRftI>)

6.2 Defining, Strengthening and Monitoring SAI-Level Support

During 2019, an IDI project group was established to agree a working definition of SAI-level support, to provide the basis for the strategic plan commitment to scale-up direct support to SAIs where necessary for ensuring sustainable change. IDI now defines SAI-level support to include the following:

- **Bilateral partnerships:** includes holistic engagements with SAIs and support designed to lay the foundations for future holistic support (e.g. PAP-APP). Such support is governed by the IDI Bilateral Policy.
- **Targeted SAI-level support:** support delivered predominantly to an individual SAI, where the focus fits within a single work stream. Support may still be linked to a global or regional initiative, but most of it is delivered at the SAI level, and most or none of the other SAIs participating in the global or regional initiative benefit from such support. Such support is not governed by the IDI Bilateral Policy.

During 2020, IDI will further develop its approach to selecting SAIs for targeted SAI-level support and ensuring that SAIs selected have appropriate readiness for and commitment to this support. IDI will also continue to monitor all forms of SAI-level support and respond appropriately to breaches in commitments.

6.3 Monitoring & Exiting from SAI-Level Support

IDI may examine the need to exit support when commitments are breached, when desired results have been achieved, when another provider is able to provide the needed support, or there is a change in the environment which undermines the planned support.

For all SAI-level support, during 2020 IDI will stay alert to the above factors which may cause it to review how its support is provided. Regarding breaches of commitments or changes in the environment, IDI will consider altering the intensity or nature of support instead of taking an immediate exit. IDI does not have one standard process for exiting from SAI-level support. Rather, individual decisions on staying engaged or exiting from SAI-level support will be taken based on the following criteria:

- Have transparent decisions
- Make the communication around continuation of or exit from SAI-level support clear
- Assess the consequences for the SAIs
- In case of exit and transition to other partners/providers of support, manage the process in such a way as to minimise the risk of development reversals and protect past IDI investments.

6.4 Lessons Learned and Success Factors for Delivering Support to SAIs

The IDI PAR 2018, published in March 2019, collected and synthesised lessons learned from IDI's work during 2018. While most of these were already built into the IDI Strategic Plan, a few were additional lessons of relevance for future plans, and have thus been reflected in this Operational Plans. These are summarised briefly here².

- Build SAI capacity to manage partnerships – especially for SAIs in challenging contexts.
- Invest in digital education solutions rather than MOOCs.
- In education initiatives, providing for flexibility in the application process and attendance (online selection and attendance) facilitates inclusiveness.
- Involvement and buy in of external partners and other providers of support to SAIs in planning and delivering initiatives is crucial to strengthen coordination.

² For further details, see the IDI PAR 2018

- Successful programmes rely on high quality products. This requires that global public goods are built on actual SAI experience, so IDI needs to allow sufficient time to pilot such products.
- Strong synergies exist between IDI initiatives. IDI needs to utilise these synergies effectively, through sharing tools and expertise so a common IDI approach is applied to each area.
- There is a strong link between Cooperative Audits and Facilitating Audit Impact: FAI can be brought into the IDI Cooperative Audit model.
- In the context of SAI independence, there needs to be a shared understanding within the INTOSAI community of what rapid advocacy means at the country level and what role INTOSAI can play.
- In long term initiatives (especially bilateral support) it is crucial to invest time and resources in building relationships and ensuring effective communication.



7

BUILDING IDI'S CAPACITY TO DELIVER

7. Building IDI's Capacity to Deliver

7.1 Professional Team, Stronger Systems & Policies

Implementing the Strategic Plan requires a significant scaling-up of financial and human resources. IDI plans to continue scaling-up its staffing levels, as shown below.

Work Stream / Unit	Dec 2017 ³	Dec 2018	Oct 2019	Est. Jun 2020
Professional SAIs	7	6	7	8
Relevant SAIs		4	4	6
Well-Governed SAIs	9,8	8	9	10
Independent SAIs		1,5	1,5	2,5
Bilateral Support		4,5	4,5	5,5
Global Foundations Unit ⁴	2,5	2,5	2,5	3,5
Director General & Strategic Support Unit	2	3	3	3
Administration	3,5	2,5	3,5	3,5
Total	24,8	33	35	42

Professional Teams

IDI has started to develop its competency framework and will finalise this work in 2020. It will help IDI to improve its needs identification for recruitment and assessment of the development needs of staff. The ambitions in the Strategic Plan mean that IDI will be aiming to increase the diversity of skills. IDI sets aside a week of time for each staff member to develop their professional skills.

IT and Finance Systems

IDI will implement a new accounting system in 2020 as part of its drive to improve the efficiency of the financial and resource management. The new system is intended to streamline processes for budgeting, payroll, management accounting and financial accounting. It will also be harmonised with IDI's new HR system, which has been implemented in 2019. The system will be cloud based, which should reduce server costs. After a period of piloting, IDI will start a migration over to using Microsoft SharePoint and Microsoft Teams as IDI's storage and collaboration platforms, to modernise working processes and save money on storage costs.

Policies

During 2020 IDI plans to update its procurement policy. No other revisions to IDI policies are planned.

7.2 Capacity for Integrating Gender

In light of IDI's strategic shift towards better integrating gender, IDI has started to enhance its capacity for integrating gender. This process is led by SSU supported by a gender team consisting of staff from all IDI departments, and the Director General. In 2019, IDI established a pool of external gender experts that IDI can draw flexibly from to support the development of tools and documents and to

³ Figures for Dec 2017 based on IDI Programme Department structure, as work streams not in place

⁴ Previously INTOSAI-Donor Secretariat

train staff. External experts will support IDI in developing a Gender Strategy and in integrating a broader gender lens into the SAI Global Stocktaking and Survey 2020. IDI will continue its active engagement with relevant gender organisation such as UN Women, Women Deliver, Public Finance by Women and its cooperation with CAAF on gender relevant issues to build its own capacities and to stay abreast with international developments.

7.3 Leveraging Support and Strengthening Stakeholder Relations

The Strategic Plan requires a significant scaling-up of support. IDI will continue to explore possibilities for support with a wide variety of traditional and non-traditional Development Partners. IDI will also continue to look for both financial and in-kind support from SAIs and INTOSAI bodies.

As the number and variety of IDI's stakeholders has grown, IDI has invested more resources in strengthening its planning, reporting, dialogue and communication systems. As far as possible, IDI seeks to meet the needs of all stakeholders through its core systems, and continually strengthens them to do so. During 2020, IDI will continue to maintain the following high-level dialogue mechanisms (in addition to dialogue with partners relating to specific initiatives):

- Annual dialogue between donor members of the IDC and the IDI Board.
- 6 monthly dialogue between IDI management and IDI core funding organisations⁵ (currently OAG Norway, Sida, DFID, EC, GA Canada, ADA, State Audit Bureau of Qatar; and observers SECO and Irish Aid, pending finalisation of funding contracts).
- Annual dialogue with INTOSAI regions, through the INTOSAI-Regions Coordination Platform

7.4 Communications

For IDI communications is a cross-cutting priority. Communications and Advocacy are also an integral part of IDI's work under Global Foundations based on IDI's Global Communications and Advocacy Strategy (see 5.7). The Strategy has the following three objectives:

- A. Communicating IDI's value
- B. Raising awareness on the role, benefits and challenges of SAIs
- C. Advocating for better SAI environment and support

For 2020, plans for IDI's global communications include:

- Scaling up resources on communications by recruiting a communications manager under Global Foundations
- Developing and implementing a communications and advocacy work plan for 2020
- Developing new success stories as part of the IDI PAR 2019
- Develop a Social Media Strategy and increasingly use social media
- Finalising work on a refurbished website in light of IDI's Strategic Plan

⁵ Defined as organisations that either provide core support or provide funding that covers multiple areas of the IDI strategic plan. (Dialogue with other organisations that provide financial support takes place in relation to the specific initiative funded).

- Continued awareness raising on the role, benefits and challenges of SAIs, including stakeholders outside the INTOSAI community

7.5 Ensuring Financial Sustainability

IDI is dependent on funding from Development Partners and SAIs. IDI will continue to work closely with its existing partners, and develop relationships with new partners, to ensure it has the financial resources to fulfil its mission. IDI believes the key to this is demonstrating the value that it provides. High quality work that is independently verified by external evaluations will continue to be strongly emphasised. By implementing its Global Communications and Advocacy Strategy IDI will also improve the ways in which it demonstrates its value to its stakeholders.

The level of annual IDI funding fluctuated over the last Strategic Plan period. At the same time, income structures showed similar percentages for core and earmarked funding over the last few years. The aim for this period is to have less unforeseen fluctuation of total annual funding and more continuous core funding as preferred type of funding. Through the 2019-23 Strategic Plan, IDI plans to grow with a gradual increase of funding between 2019-21. Total revenues were 60m NOK in 2017 and 75m NOK in 2018. IDI expects 2019 income to reach 85m NOK and plans to increase it up to 100m NOK by 2020. This should provide a sufficient funding level to implement the Strategic Plan, though of course more can be done with additional resources. To reduce funding risk, IDI will continue efforts to diversify funding sources and bring in new funding, including exploring possibilities from private foundations. IDI will continue building its reserves to the extent possible, noting these are currently very small, but IDI receives very little funding which can be accumulated as general reserves.

In addition, IDI will make efforts to keep in-kind contributions as an important source of support for the implementation of this Strategic Plan. This will allow IDI to move from programmes to a work stream approach which lies at the heart of its Strategic Plan, and to keep long term sustainable commitments to SAIs which is necessary for making greater impact.

IDI will continue to improve its planning, monitoring and budgeting process to ensure it has the resources to carry out its work and deliver on its promises. IDI will continue to operate a long-term financial planning model to ensure the long-term implications of funding contracts and staffing decisions are considered, in addition to its more detailed annual budgeting process.

7.6 Maintaining Good Governance

IDI's Board has oversight over IDI and sets the operational direction and status of IDI's work. It annually reviews Operational Plans and Performance and Accountability Reports. The Board also evaluates its own work annually to ensure that it is meeting its governance and oversight duties.

IDI will organise two meetings of the IDI Board in 2020, and ensure the Board is furnished with the following core documents:

- IDI Operational Plan and Budget (Nov)
- IDI Performance and Accountability Report (Mar)
- IDI Financial Statements (Mar)
- IDI Risk Register (Mar and Nov)

7.7 Climate Change and the Environment

IDI upholds its environmental policy and is committed to environmental sustainability at the corporate level, within work streams and in all its interventions. The 2030 Agenda also requires the integration social, economic and environmental dimensions in the implementation of SDGs. This means that IDI will consider the environmental aspect in its development of ISAM under the relevant SAI work stream (e.g. supporting cooperative performance audit on sustainable public procurement (SDG Target 12.7).)

IDI has increased the use of eLearning and internet-based communication. For instance, digital education for self-paced learning will be the main approach in PESA. In 2019, IDI started to host webinars under the IDI Innovation Exchange Series in Green Hat as part of the relevant SAIs work stream. IDI will continue in 2020. The integration of these elements helps reduce CO2 emissions via air travel. At the same time, IDI will continue compensating for CO2 emissions to reduce air travel emissions. Environmental sustainability was part of the selection requirements for the procurement of the IDI's office building. The office building had to meet a minimum sustainability standard of "very good" in the Building Research Establishment Environmental Assessment Method (BREEAM). Recycling in office, limited printing, the use of motion sensor LED lights in office, work space sharing and flexible work arrangements are examples of initiatives to protect the environment. The location of the IDI office and the fact that employee parking is not available, encourages the use of public transport. IDI will continuously look into more possibilities of reducing energy in the office and make environmental aspects issues in its operations with SAIs and partners.

7.8 Monitoring and Reporting

IDI will monitor implementation of this Operational Plan on a four-monthly basis. In 2020, IDI will pilot a new internal electronic system for easier monitoring. This will help IDI better define its planning, monitoring and reporting needs, leading to future development of a new electronic programme management system. Progress on implementation of plans and budgets will be reviewed in May and September, potentially leading to adjustments to plans and in-year amendment of IDI's 2020 budget.

During 2020 IDI will launch its first IDI Sustainability Review⁶. This will be a review into the sustainability of results (SAI performance changes and other capacity development results) from IDI's Cooperative Audit initiatives over the past few years. This initiative was selected during 2019, with design now being finalised for delivery in 2020.

In early 2020, IDI will prepare its annual PAR on. This will include gathering the necessary data to report against 2019 targets in the IDI Results Framework. Following Board approval, the PAR will be published and disseminated to all stakeholders. In addition, IDI will prepare reports on implementation of specific initiatives as required under funding contracts. These include reports related to SAI PMF, SPMR, bilateral support initiatives, as well as reporting to donors whose support covers several.

⁶ Previously called Programme 360

7.9 Evaluation

By the start of 2020, IDI expects its new Evaluation Policy to have been approved. This makes clear IDI’s definition of evaluations – as distinct from other forms of reviews – and how IDI will select initiatives for evaluation. It also defines IDI’s evaluation principles and standards, drawing on recognised international standards. All IDI evaluations will be conducted by independent evaluation experts, selected under IDI’s procurement policy. The Evaluation Policy requires IDI to establish and annually update a rolling evaluation plan. This sets out what evaluations IDI will undertake during the strategic plan period and enables coordination of partners’ evaluation efforts. The following plan has been prepared in consultation with IDI partners from across the INTOSAI and Donor communities.

IDI Rolling Evaluation Plan 2019-2023

Evaluation	Partners	2019				2020				2021				2022				2023			
		Q1	Q2	Q3	Q4																
Mid-term Evaluation of Implementation of IDI Strategic Plan	IDI Board, all Core Funding Agencies																				
Mid-term Evaluation of SPMR	SECO																				
Implementation of SAI PMF Strategy	INTOSAI CBC																				
Final Evaluation of SPMR	SECO																				
Evaluation of Bilateral Support. 4 Components: GCP Tier 2, PAP-APP, South Sudan, Synthesis	INTOSAI-Donor Cooperation, Austrian Development Agency, MFA Iceland, MFA Norway																				
Evaluation of Support to SAI Somalia	MFA Norway																				
Mid-term Evaluation of Support to SAI South Sudan (Phase 2)	MFA Norway																				
Synthesis of Lessons from DFID Funded SAI-Level Support	DFID																				

During 2020, IDI will complete an evaluation of its bilateral support, which is currently in progress. This is a four-component evaluation designed to create synergies between the evaluation of various related activities, including a synthesis of findings related to IDI’s Bilateral Support policy and how this has been implemented. In addition, IDI will undertake an evaluation of its support to SAI Somalia. There will also be a mid-term evaluation of the SPMR initiative, led by the funding donor, SECO.

The rolling evaluation plan will be updated based on further consultations with partners, for inclusion in the 2021 Operational Plan. Subject to available resources, IDI will consider including a cross-cutting research study or evaluation designed to generate evidence to further collective knowledge on what works and doesn’t work in supporting SAIs in different contexts. This may build on findings from the IDI Sustainability Reviews (above).



8

MEASURING RESULTS AND MANAGING RISK

8. Measuring Results and Managing Risk

8.1 Results Framework and Measurement System

The IDI Results Framework 2019-23 is included at Annex 1 of the Appendix of the Operational Plan. The results framework enables measurement of implementation over five years of the IDI Strategic Plan. IDI's Operational Plans are developed annually, based on expected resources and IDI's accumulated experience of what works and what doesn't. Therefore, the results framework also requires an annual review to ensure it is consistent with plans and available resource.

During 2019, IDI has learned a number of lessons and made the following broad changes to its delivery plans:

- Enhanced protocols for ensuring the quality of IDI's GPGs, and a realisation that developing GPGs is more time consuming than initially provided for.
- Reviewed the number of GPGs planned to be developed and merged GPGs where this will enable SAIs to take a more integrated approach to strategic planning.
- Introduced a definition of SAI-level support (distinct from on-site support) and reviewed the efficiency of SAI-level support compared to regional/sub-regional and on-site support, resulting in a shift away from SAI-level support in some areas, and a resulting increase in overall outreach to SAIs.
- Learnt that developing professional digital education materials requires stronger quality control processes and is more resource intensive and time consuming than expected, leading to amended timetables and changed delivery plans.
- Delayed the design and launch of two initiatives under the Relevant SAIs work stream from 2019 to 2020 (Data Analytics in SAI Audits and Facilitating Audit Impact), reflecting a scaling up of Auditing SDGs initiative (including pilots of ISAM) and insufficient staff levels to launch these at the same time.
- Established a strategic partnership with IBP including a new joint global report on SAIs and the accountability chain.
- A decision not to provide SAI level support on quality assurance during 2020 and a need to define IDI's future approach in this area.

Some of these changes impact across several indicators. As a result of the above, amendments have been made to the IDI Results Framework. These are summarised and reflected in the detailed version included as Annex 1 in the Appendix of the Operational Plan.

Progress against 2019 targets will be measured in early 2020 and included in the IDI PAR 2019.

8.2 Assumptions and Risk

The SP sets out IDI's identified assumptions, and assesses which assumptions are considered as critical risks which need to be actively managed. Based on the IDI results chain, IDI has identified its

assumptions, and classified them as operational, reputational and developmental⁷. Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks. IDI's key risks, as at November 2019, are summarised in the table below.

Developmental Risks	
1.	Legislature support for SAIs: a lack of legislature interest in, and support for, SAIs undermines the impact SAIs can have for the benefits of citizens.
2.	SAI Independence: the performance and impact of SAIs is hampered by constraints to operational and financial independence.
3.	SAIs leading by example: SAIs not leading by example in promoting accountability and transparency (especially public reporting); SAI Good Governance and Ethics. This undermines SAI performance, government performance and benefits for citizens.
4.	SAI strategic planning: poor quality SAI strategic plans undermines their long-term development and their selection of capacity development programmes.
5.	ISSAI implementation and professionalisation: SAIs do not have the capacity to fully implement the ISSAIs, reducing audit quality and the impact of audit work for citizens. Further, in the absence of a regulatory mechanism and a common understanding of compliance, the credibility of the ISSAI framework/IFPP is gradually eroded by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant, undermining the basis for many IDI interventions. A SAI's journey towards ISSAI implementation is affected by the lack of professionally qualified public sector audit professionals due to limited professional education opportunities and availability of SAI specific professional development for financial, performance and compliance audit.
6.	Competency based Certification: Lack of adequate resources, maturity of context and concern for consequences in some national contexts affect IDI ability to deal with integrity risks in assessments for competency-based certification.
7.	Sustainability: the way in which capacity development support is provided does not lead to SAI performance improvement (<i>e.g. poor alignment with strategic plans, poor coordination of support, no consideration of SAI absorption capacity, and new knowledge from programme participation not being translated into changed practices within SAIs</i>).
8.	SAI relevance: SAIs do not have adequate capacity and resources to keep track of emerging issues, leverage on technological advancement and achieve audit impact to stay relevant.
9.	Leave no SAI behind: SAIs in the most challenged environments are unable to effectively benefit from IDI programmes and make little progress in strengthening their performance.
Operational Risks	
10.	Quality: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.
11.	Partnerships: As IDI increasingly partners to deliver on its work streams and other initiatives, the IDI's partners may not have the same approaches and routines to ensure contribution towards sustainable change as IDI.
12.	Funding: Insufficient, unpredictable and/or short-term funding undermines IDI's ability to plan for and implement long term capacity development initiatives under its work streams, reducing sustainability and impact.
13.	In-kind contributions: IDI cannot secure the quantity and quality of in-kind support that it currently relies on to deliver under its work stream and bilateral support.

⁷ IDI's risk management approach also includes a category of natural risks, but at present, IDI has no significant natural risks which are not effectively mitigated.

14. Staff safety: a major incident would affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities, work stream components, and/or locations. Would also have significant impact on IDI's reputation.
15. Staffing: IDI cannot secure the quantity and quality of staff necessary to deliver its portfolio.
16. Gender: IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio
17. Internal governance: poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the strategic plan.
18. Financial transaction: IDI Fraud attempts and transactions where IDI is unable to verify ownership with other party.
Reputational Risks
19. Stakeholder expectations: growing demand for IDI interventions means some stakeholder's expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact.
20. Perceptions of conflict of interest: between different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others.
21. Staff conduct and safeguarding: a major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, its credibility as a delivery partner and its ability to secure necessary funding.
22. Association with Governments with poor corruption and/or human rights and/or gender records or with Governments using IDI for own controversial political agendas: Entering into funding agreements or other partnerships with such countries may cause reputational damage to IDI.

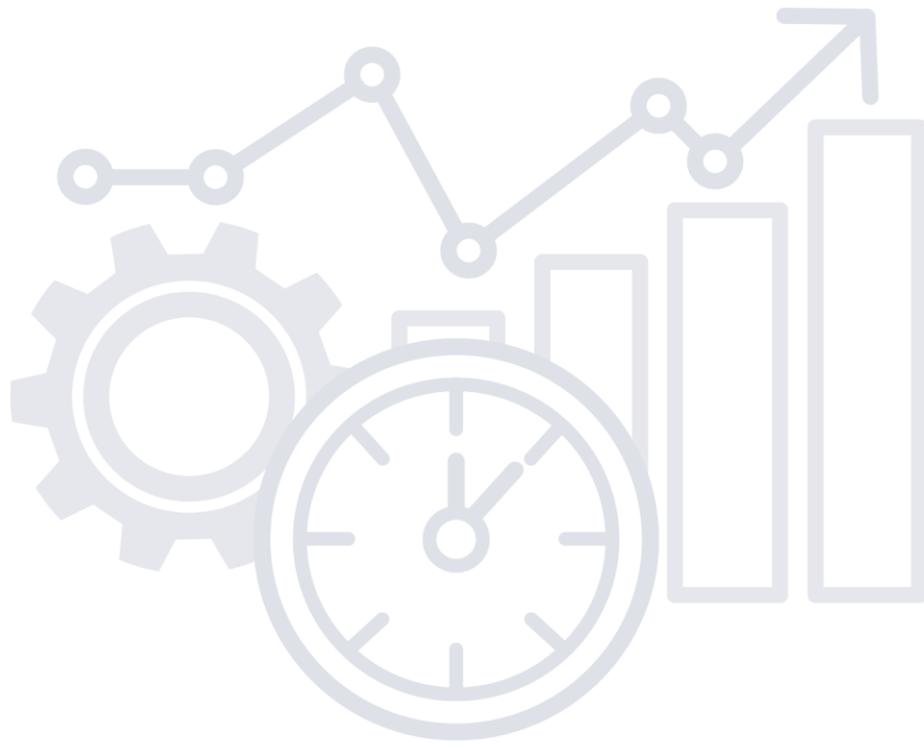
Most risks at the work stream level are covered in the above. However, any risks specific to a particular work stream, component or bilateral engagement not covered by the above are included separately within the detailed annual delivery plans, included in the OP Appendix. In addition, the OP Appendix sets out the different units' contribution to key risks that prevent the achievement of IDI's vision and high-level risks preventing IDI's work from contributing to the intended improvement in SAI performance and capacity.

8.3 IDI Approach to Managing Risk

The above key risks are included in the IDI risk register, which is maintained by the Director General and approved every six months by the IDI Board. The risk register is used to monitor risks, consider IDI's response to risks, and assess the residual risk accepted by IDI after the effect of control measures. IDI has introduced a combination of a top-down with a bottom-up approach where identified risk management at Board level feeds into risk management at operational level and vice versa.

Broadly, operational and reputational risks are managed by the way that IDI is governed, and decisions made by the IDI Board. Developmental risks are managed at the strategic level, through careful selection and prioritisation of IDI's service offer, and through effective communication and advocacy with global stakeholders.

As is common practice, the full risk register, including assessment and IDI response, is a confidential document. However, upon special request, IDI may share the corporate risk register with interested partners on a case by case basis, excluding sensitive information. This is done to safeguard the security and the privacy of individuals or organisations.



9

RESOURCING THE OPERATIONAL PLAN

9. Resourcing the Operational Plan

Total revenues for 2020 (as per contracted and expected grants) are estimated at around NOK 99,6 Million included balances brought forward from 2019 and new donors who will pay out at the end of the year. The main portion of the funding is allocated to IDI work streams in the departments for SAI Governance and Professional and Relevant SAIs. Funding in 2020 is expected from the Norwegian Parliament, SIDA, Estonia, the Austrian Development Agency, SAI Qatar, SAI Saudi Arabia, MFA Iceland, MFA France, Irish Aid, SECO Switzerland, Global Affairs Canada, the German Ministry of Development (BMZ, awarded through the German Development Implementing Agency, GIZ) the European Union and the UK Department for International Development.

Continued funding is also expected from INTOSAI as a share of the members' contributions is allocated to IDI. IDI seeks to build a small financial buffer with some of the received funds.

Negotiations are ongoing for potential DP support for multiple year periods. Some of these are close to being contracted. IDI will continue efforts to engage in dialogue with current and potential DPs on securing the predictable and long-term funding which is crucial to ensuring the continued ability to support the SAIs in developing countries.

The budgeted expenditure for 2020 is NOK 99,6 million.

The budget for 2020 is balanced, but it is based on projected funding. IDI will monitor the expenses carefully and take necessary action to reduce expenditures by reducing the scope of activities or rescheduling events in case necessary funding is not available. If additional funding becomes available, the scope of support to developing country SAIs in 2020 will be extended within IDI's strategic priorities.

In-kind contributions of SAIs is a key source of resources for the IDI. IDI receives support, not only in the form of hosting and provision of resources, but in terms of paid secondments and translation services as well. In fact, IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. SAI Indonesia and SAI Norway support IDI with additional full-time staff. IDI will seek to expand such support from the SAI community during 2020 as well.

Acronyms

ADA	Austrian Development Agency
AFROSAI	African Organisation of Supreme Audit Institutions
AFROSAI-E	African Organisation of Supreme Audit Institutions in English-speaking Africa
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASEANSAI	Association of Southeast Asian Nations Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
BMZ	Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung (Federal Ministry of Economic Cooperation and Development (Germany))
CA	Compliance Audit
CAAF	Canadian Audit and Accountability Foundation
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CBC	INTOSAI Capacity Building Committee
CREFIAF	African Organisation of Supreme Audit Institutions in French-speaking Africa (Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne)
CSO	Civil Society Organisation
DASA	Data Analytics in SAI Audits
DFID	Department for International Development (UK)
DPs	Development Partners
EUROSAI	European Organisation of Supreme Audit Institutions
FA	Financial Audit
FAAS	Financial Audit and Accounting Subcommittee
FAI	Facilitating Audit Impact
GCP	Global Call for Proposals
GFU	Global Foundations Unit
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Corporation for International Cooperation)
GPGs	Global Public Goods
IBP	International Budget Partnership
IFPP	INTOSAI Framework of Professional Pronouncements
iCAT	ISSAI Compliance Assessment Tool
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
IINA	ISSAI Implementation Needs Assessment
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
INTOSAI-P	International Organisation of Supreme Audit Institutions Principles
ISAM	IDI SDGs Audit Model
ISSAIs	International Standards for Supreme Audit Institutions
IT	Information Technology
KSC	INTOSAI Committee on Knowledge Sharing and Knowledge Services
LMS	Learning Management Specialist
MFA	Ministry of Foreign Affairs
MOOC	Massive Open Online Course
NAC	National Audit Chamber

NOK	Norwegian Krone
OAGS	Office of the Auditor General of the Federal Republic of Somalia
OECD	Organisation for Economic Co-operation and Development
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
PA	Performance Audit
PAP-APP	Accelerated Peer-Support Partnership - Partenariat Accéléré pour l'Appui des Pairs
PAR	Performance and Accountability Report
PASAI	Pacific Association of Supreme Audit Institutions
PESA-P	Professional Education for SAI Auditors Pilot
PFM	Public Financial Management
QA	Quality Assurance
SAI	Supreme Audit Institutions
SAI PMF	Supreme Audit Institutions' Performance Measurement Framework
SDG	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SES	SAI Engaging with Stakeholders
SFC	IDI SAI Fighting Corruption Programme
SIDA	Swedish International Development Cooperation Agency
SP	Strategic Plan
SPMR	IDI Strategy, Performance Measurement and Reporting Programme
SSU	Strategic Support Unit
SYL	SAI Young Leaders
UN	United Nations
UNDESA	United Nations Department of Economic and Social Affairs
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women



OPERATIONAL PLAN 2020