APPENDIX

OPERATIONAL PLAN

2021

A. Objective

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

B. Strategy

Independent SAIs are key pillars of national integrity and governance. The independence of a SAI from the executive it audits is fundamental, yet the 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.

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. This 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 the implementation of the work stream's three components namely, global advocacy and support, support to SAIs at the country level and facilitating effective partnerships in support of independence.

In 2021, IDI will continue scaling-up its independence work stream, with new staff and funding, and will increase its communications and advocacy work. Building on the lessons learned from last year we will focus on strengthening our capacity to advocate in a digitized environment through the development of targeted advocacy material accessible on the **SAI Independence Resource Centre (SIRC)** and disseminated through various channels including social media. To that end, advocacy tools such as the **SAI Independence Resource Kit for In-Country Donor Staff** will be adapted for different audiences like parliamentarians and will be complemented by visual contents, mainly short videos explaining SAI Independence. This shift towards digital advocacy will be supported by continued and increased use of social media to disseminate messages and monitor trends. The sustainability of digital advocacy will also rely on our ability to produce or contribute to research and/or collect data that can later be analysed and utilized for advocacy. Therefore, we will work on joint research projects like the INTOSAI Knowledge Sharing Committee project on SAI Independence. We will also use and disseminate the results of the **INTOSAI Global Stocktaking Report,** and we will continue populate the SIRC with relevant material.

Another major shift will lead us to differentiate the nature of our advocacy by complementing the **ad hoc and reactive advocacy** provided mainly through the SAI Independence Rapid Advocacy Mechanism (SIRAM) with a more **proactive advocacy** through the establishment of a continuous monitoring function to identify trigger events and windows of opportunity. Establishing such a mechanism will require a strong partnership with bodies which are closer to the SAIs and in a better position to identify trigger moments such as the ending of an AG's term or the prospect of a legal reform. To that end, we will test that approach with selected INTOSAI Regions in 2021. The effectiveness of such a mechanism will also rely on our ability to identify and reach out to proper channels supporting the advocacy at the country level. Building on experience from the

SIRAM cases we will, through IDC, refine our process of engaging with the DPs at the country level both by identifying the relevant platforms and the most effective way to convey the message to the country offices.

In terms of our advocacy work, in 2021 the main focus will be on donors, including the INTOSAI-Donor Cooperation where we will continue supporting the implementation of the IDC strategic priority on Independence. This will we be done through contributing to the appointment of a INTOSAI Donor Cooperation Goodwill Ambassador for SAI Independence , dissemination of the SAI Independence Resource Kit for In-country Donor Staff, strengthening donors participation in the roll-out of SIRAM, and providing input to various meeting. We will continue our dialogue with IMF which covers SAI Independence and the potential role IMF could play in advocating for SAI Independence. In addition, we will also explore how to reach out to Parliamentarians.

The advocacy component will be complemented by a support to SAIs. We expect a significant increase in the number of request for support as a result of our global advocacy, including the dissemination of the SIRAM, our increased ability in identifying windows of opportunity and the effects of COVID-19 on specific aspects of SAI independence, such as the discretion in the selection of audit, access to information and/or access to resources (both financial and human). We will therefore scale-up the traditional features of technical and advocacy support to SAIs from our pilot program, bilateral engagements and SPMR. This will be done through a combination of online support and in-country activities when travel resumes. We will also focus on supporting SAIs in advocating for independence in a digitised environment. A new initiative targeting SAI leadership will be added and will lead to development and dissemination (through webinars and face to face seminars, if possible) of communication and technical packages on SAI Independence for incoming Heads of SAIs.

C. Delivery

Partnerships

Within the INTOSAI community, ongoing partnerships include INTOSAI KSC through our participation in their research project on SAI Independence and selected INTOSAI Regions where we will work on joint activities to strengthen our ability to closely monitor development at the SAI level. We will also work with other INTOSAI bodies, including the INTOSAI CBC to disseminate advocacy material and the General Secretariat to support their advocacy work towards institutional stakeholders. All this we be achieved with the earmarked financial support that we are receiving from the European Union, Irish Aid and the State of Qatar, as well as IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

We will also continue our partnerships for independence through various channels including, the INTOSAI-Donor Cooperation. We will also support the implementation of the partnership with IMF.

Delivery Mechanisms

COVID-19 has highlighted the need to use technology enabled tools to provide remote support or attend events. All support is currently delivered through this mode. Going forward we plan to implement a blended approach to support to SAIs that will combine on-site presence (when possible and relevant) and remote support for most of our initiatives under the work stream. Priority will continue to be given to the two components that are the most relevant in the current context and less negatively affected by the pandemic. The support to the SAI level support component has been reassessed in the context of the pandemic, and new features will be added, including supporting SAIs in advocating for independence in a digitised environment.

D. Outline Plan 2021

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2021 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
COMPONENT 1: Support and Advocate Globally for SAI Independence			
Advocacy and communications	• Participation at the IDC steering Committee and Leadership meetings • Contribution to Task Force on the Establishment of the IDC Goodwill Ambassador for SAI Independence • Attend global/regional events to present on the value of SAI independence to stakeholders outside INTOSAI	• Participation at the IDC steering Committee and Leadership meetings • Contribution to Task Force on the Establishment of the IDC Goodwill Ambassador for SAI Independence • Attend global/regional events to presents on value of SAI independence to stakeholders outside INTOSAI • Dissemination of communication material through social medial and online platform • Dissemination of the 2020 Global Stocktaking Report	• Participation at the IDC steering Committee and Leadership meetings • Support the implementation of the IDC Goodwill Ambassador for SAI Independence annual workplan • Attend global/regional events to presents on value of SAI independence to stakeholders outside INTOSAI • Dissemination of communication material through social medial and online platform • Dissemination of the 2020 Global Stocktaking Report

Set up and manage the SAI Independence Resource Centre (SIRC)	• SIRC indexed and accessible activities implemented, SIRC promoted via online channels and Phase I content uploaded
	• Review of academic literature on SAI Independence and Independent SAIs contribution to Good Governance completed (in English)
		• SIRC maintained and updated according to Phase II plans
		• Review of academic literature on SAI Independence and Independent SAIs contribution to Good Governance in other IDI working languages completed
		• Conversion of the publication "Towards SAI independence" into l articles on specific INTOSAI P 1 and 10 principles:
		  ✓ Appointment and security and tenure
		  ✓ Financial independence
			• SIRC maintained and updated
			• Conversion of the publication "Towards SAI independence" into articles on three specific INTOSAI P 1 and 10 principles

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
Develop, design and disseminate advocacy, communication and capacity development materials	• Draft SAI Independence Resource kit for in-country donor staff has been developed and presented at IDSC meeting • Draft SAI Independence Resource kit for in-country donor staff translated in IDI working languages • Dissemination strategy has been outlined to include dedicated online activities	• Development and implementation of the dissemination strategy of the SAI Independence Resource Kit for Donor in-country staff • Adaptation of the SAI Independence Resource Kit to different audiences (Parliamentarians, CSOs and media) and into a communication package for SAI Leadership • Develop visual contents and adapt communication material to social media and online platforms	• Implementation of the dissemination strategy of the SAI Independence Resource Kit for Donor in-country Staff, including training courses • Adaptation of the SAI Independence Resource Kit to different audiences (Parliamentarians and CSOs) and into a communication package for SAI Leadership • Development of technical package on SAI Independence which will include: Legal options and examples on how to translate the INTOSAI P 1 and 10 Principles into Laws and Regulations • Develop visual contents and adapt communication material to social media and online platforms
Respond to emerging threats	• Raised awareness of SAIs, Regions and Partners on the existence of SIRAM • Processed first case received within the timelines • Facilitated donors dialogue on the case and provided a platform for a coordinated assessment • Ongoing dialogue with SAIs and scanning of the environment to monitor potential developments	• Continuous improvement of the SIRAM to achieve reduced timelines and include a feedback loop • Strengthen donor involvement in the different stages of SIRAM • Process cases received within the timelines • Establishment of a proactive advocacy function to identify trigger moments and windows of opportunity	• Process cases received within the timelines • Facilitate donor dialogue on cases and provided platform for coordinated assessment of the cases • Ongoing dialogue with SAIs and co scanning of the environment to monitor potential developments
COMPONENT 2: Provide Support to SAIs			
Support to SAI leadership (New Initiative)	NA	• Conduct a gender analysis	• Dissemination of the communication package on SAI

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
		• Dissemination of the English version communication package on SAI Independence for Heads of SAIs • Organize 2 seminars and 2 webinars	Independence for Heads of SAIs in IDI working languages and through different channels • Development of technical package with Model Legislation and examples of adaptation INTOSAI-P- 1 and 10 principles in different contexts
SAI-level support to pilot SAIs	• Audit act passed in Suriname • Supported SAI Suriname in revising strategic plan to support implementation of new act • Audit act tabled in Gabon	• Support SAI Suriname in communicating on the new Act and establishing accountability Mechanism to support the SAI • Facilitate stakeholder engagement in Gabon in support of the draft Act • Support the Constitutional Review Process in Papua New Guinea	• Support SAI Suriname in communicating on the new Act and establishing accountability Mechanism to support the SAI • Facilitate stakeholder engagement in Gabon in support of the draft Act • Support the Constitutional Review Process in Papua New Guinea
SAI-level support to SAIs from bilateral support	• Input to the legal process in South Sudan through engagement with various stakeholders • Input to the legal process in Somalia through engagement with the SAI's Leadership and Donors	• Input to the legal process in South Sudan through engagement with relevant stakeholders • Input to the legal process in Somalia through engagement with the SAI's Leadership and Donors • Input to the legal process in Madagascar • Input to the legal process in the Gambia	• Input to the amendment process in South Sudan through engagement with relevant stakeholders • Input to the legal process in Somalia through engagement with the SAI's Leadership and Donors • Input to the legal process in Madagascar • Input to the legal process in the Gambia
SAI-level support to SAIs from SPMR	• Facilitated stakeholder engagement in support of independence to SAIs from the Northern Pacific (FSM National, Yap, Kosrae Pohnpei and Marshall Islands)	• Provide input to legal process and facilitate stakeholder engagement in 2 SAIs from CREFIAF	• Provide input to legal process and facilitate stakeholder engagement in 3 SAIs from other SPMR groups

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
SAI-level support to other SAIs	• Developed criterion and approach to select SAIs eligible for support • Provision of support on ad-hoc basis	• Provision of support on ad-hoc basis	• Provision of support on ad-hoc basis
COMPONENT 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence			
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	• Discussions with PASAI, CAROSAI, and AFROSAI-E on how they can support the implementation of the initiatives within the work stream • Input to the design of the KSC research project on SAI Independence • Input to the joint IDI-IBP project	• Partnerships with AFROSAI-E, CAROSAI and CREFIAF and PASAI to establish monitoring function to identify events that can affect SAI Independence • Partnership with ASEANSAI and ASOSAI to develop material for SIRC and conduct joint research • Contribute to the KSC Research project on SAI Independence • Disseminate the results of the joint IDI-IBP project • Support the implementation of the partnership with IMF	• Partnerships with AFROSAI-E, CAROSAI and CREFIAF and PASAI to establish a continuous monitoring function to identify events that can affect SAI Independence • Partnership with PASAI to capacitate Regional donors and Heads of SAIs • Partnership with PASAI to capacitate Parliamentarians and other stakeholders at Regional level • Support the implementation of the partnership with IMF
General Management of the Work stream			
Work stream Management	• Work stream designed and implementation strategy developed • Refine the implementation approach for the support to SAIs component • Identify strategic partners for the global advocacy and support component	• Establish an external SAI Independence support function (consultant framework contract) • Gender analysis of new initiative • Expand the research function and establish strategic partnerships	• Continue supporting the implementation of the work stream and its components

E. Contribution to IDI Cross-Cutting Priorities

<u>SAI Culture and Leadership</u>

SAI leadership is driving the process, and we will interact continuously to gauge their commitment throughout the cooperation to increase the likelihood of success. The objective being to capacitate SAI leadership in their understanding of independence and strengthening their ability to strategically engage with stakeholders. Preparing SAIs for change will also be a focus area while interacting with SAI leadership,

in understanding that "greater accountability is the price an SAI pays for enhanced independence" and ensuring organisational readiness to support the implementation of a new legal framework.

SAI Communications and Stakeholder Engagement

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

Inclusiveness and Gender

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

F. Expected Results

IDI Output Indicators

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

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	75 %	100 %
					Actual	Mechanism established and piloted in three cases		

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

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
INDEPENDENT SAIs								
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	7
					Actual	4		
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4
					Actual	10		
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3
					Actual	2		

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

G.   Risk Management

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

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

- Risk: The inability to be effective advocate without face to face interaction.

Mitigation measure: adapting the format, nature and target our advocacy.

- Risk: Inability to properly assess contextual factors when providing advocacy support
  Mitigation measure: Strengthening our engagement with donor's country offices and consistently expand the realm of stakeholders to include CSO's and parliamentarians.

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

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