



**Professional SAIs**  
WORK STREAM

APPENDIX  
IDI PERFORMANCE AND  
ACCOUNTABILITY REPORT  
2020



# Professional SAIs

## WORK STREAM

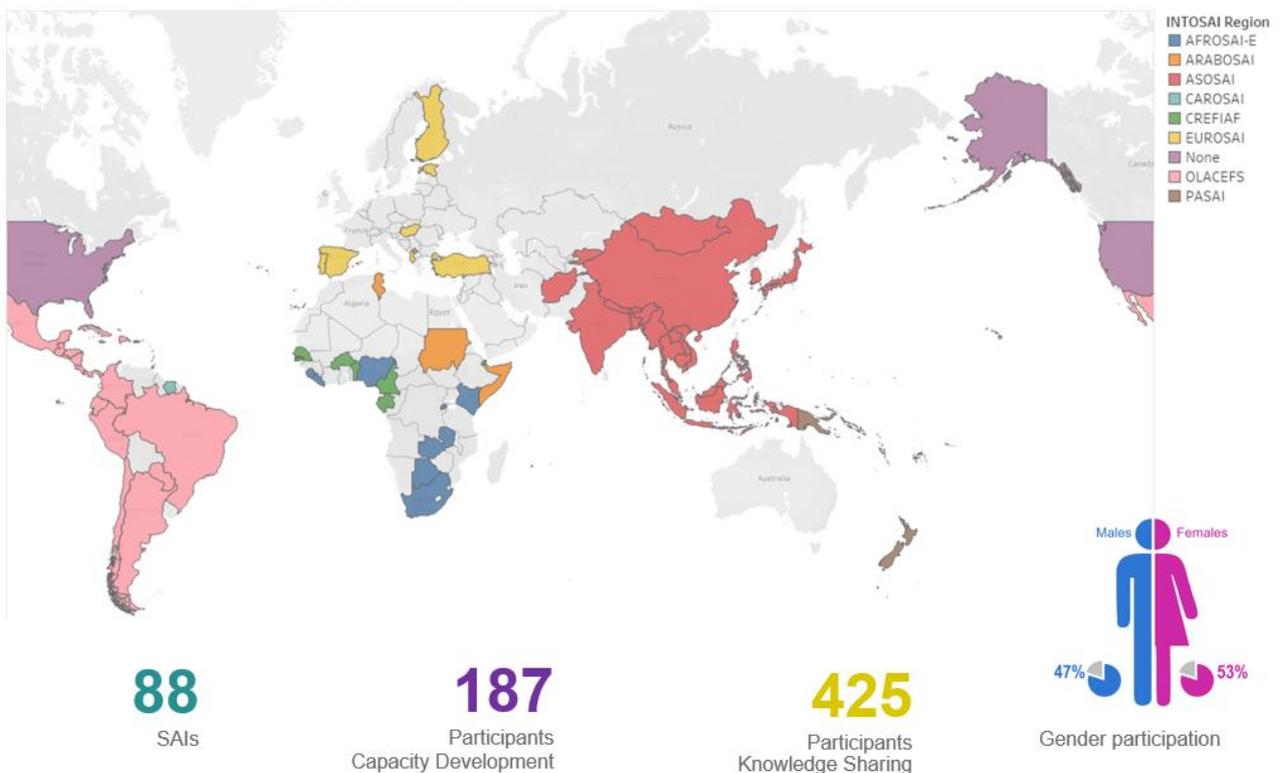
### A. Objective

To support SAIs in enhancing professionalism and delivery of high-quality audits.

### B. 2020 Performance Summary

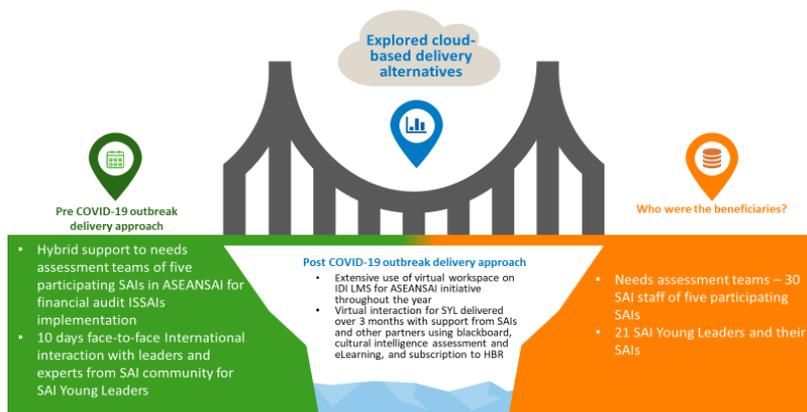
The ability of a SAI to act in a professional manner and deliver high quality audit work that meets applicable standards is the foundation of the value and benefits of a SAI. Being a professional SAI implies adopting professional standards, carrying out audit work as per applicable standards and having in place an appropriate quality management framework to provide independent assurance on the quality of work done. In the context of INTOSAI, the ISSAIs contained in the IFPP framework provides professional standards for SAIs audits. The IDI has been supporting ISSAI implementation since 2012. 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. The professional SAIs workstream supports SAIs in determining their ISSAI implementation needs, facilitates professional and organisational capacity development for implementation of ISSAIs and helps SAIs in ensuring audit quality. The figure below shows the outreach of this work stream in 2020.

Outreach Professional SAIs Work Stream 2020



The COVID-19 pandemic in 2020 seriously affected SAI capacity to carry out ISSAI compliant audits. The Professional SAIs workstream focused on COVID -19 by helping SAIs think through their choices in taking up financial, compliance and performance audits during the pandemic. We launched **3i COVID-19 Response Actions** page <https://www.idi.no/covid-19/3i-covid-19> to provide a platform for online guidance, interaction and support to SAIs in conducting financial, performance and compliance audits in COVID-19 times.

The global compliance audit initiative on **‘Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 (TAI Audits)’** offered flexible support to SAIs in all regions to audit funding and spending for COVID-19 in using agile and ISSAI compliant methodology. The pandemic also required us to introduce **major changes to our delivery mechanisms**. Moving from a blend of online and in person delivery to entirely online delivery, the delivery mechanisms reflected considerations like flexibility, agility, innovation, resilience, scalability, compliance, coherence, inclusion and do ability.



The table below highlights some of our key achievements in the professional SAIs workstream in terms of outreach, focus on COVID-19, capacity development support, enhanced SAI capacity & performance, innovation, partnerships, gender & inclusiveness and in-kind contributions.

<p><b>57 SAIs</b> from all INTOSAI regions to conduct TAI Audits</p>	<p><b>434 SAI Leaders &amp; Stakeholders</b> discussed transparency, accountability &amp; inclusiveness of use of emergency funding for COVID-19</p>	<p><b>21 SAI Young Leaders (SYLs) graduated from 2019-2020 cohort.</b> <b>21 SAI change strategies implemented by the SYLs.</b></p>	<p><b>COVID-19 one pagers for FA, PA, CA published in four languages</b></p>
<p><b>Financial audit Global Public Goods (GPGs) Version 1 updated and maintained</b> Compliance Audit GPGs Version 1 developed. Performance Audit GPGs Version 0 exposed.</p>	<p><b>Integrated Platform for Professional Education for SAI Auditors - Pilot (PESA-P) designed to include education, social learning, other resources, and initial professional development portfolio.</b></p>	<p><b>31 Quality Assurance (QA) reviewers trained online in English &amp; French</b> 14 QA Review reports issued Five QA reviews carried out onsite Draft guidance developed for QA of IDI supported cooperative audits</p>	<p><b>Five SAIs in ASEANSAI &amp; two SAIs in PASAI supported in conducting ISSAI Implementation Needs Assessments</b></p>
<p><i>All financial auditors and SAI management from Tuvalu and five financial auditors from Solomon Islands trained in auditing financial statements of government.</i></p>	<p><i>Our audit methodology guidance includes <b>audit impact considerations</b> throughout the audit process</i></p>	<p><b>Gender and inclusiveness lens used e.g. PESA-P, TAI Audits</b></p>	<p><b>SAI Tonga completed pilot ISSAI based financial, performance and compliance audits</b></p>

SAls provided 2 million NOK worth of in-kind contribution through resource persons and logistical support

Working together with INTOSAI bodies and others e.g. INTOSAI regions, TFIAP, PSC and its subcommittees, IMF, IBP, World Bank, ACCA

Note: INTOSAI CBC's Task Force for INTOSAI Auditor Professionalisation (TFIAP), INTOSAI Professional Standards Committee (PSC), International Monetary Fund (IMF), International Budget Partnership (IBP), and Association of Chartered Certified Accountants (ACCA).

As a part of supporting SAls in determining ISSAI implementation needs, we worked on the development and maintenance of ISSAI Compliance Assessment Tools (iCATs) for the three audit streams. These tools provide a more holistic perspective, including guidance on planning, conducting and reporting on the entire needs assessment process. Five SAls from ASEANSAl, which started with assessing FA ISSAI implementation needs in 2019, continued to be supported online in 2020. The SAls of Tuvalu and Solomon Islands also received training and support for assessing FA ISSAI implementation needs.

Facilitating professional and organisational capacity development continued to be our focus of work. During 2020 the ISSAI implementation handbook for ouch review, version 1 of the compliance audit handbook was developed, and work started on version 1 of the performance audit handbook after public exposure.

Taking SYL online, enabled us to **graduate 21 SYLs from the 2019-2020 cohort**. The online interactions took different forms - online webinars delivered by SAls and by IDI, facilitated discussions, cultural intelligence assessments and development plans, a virtual visit to the World Bank and the provision of online resources for leadership development. SYLs reflected on their interactions to glean what they had learned and what could be applied in their context. SYLs also presented the progress on their integrated change strategy to their peers, the IDI team and their SAI leadership. Theirs was undoubtedly a success story. Read more about their change strategy and experiences in the SYL success story.



As a first step in **TAI Audits** we consulted extensively with INTOSAI regions, key stakeholders and SAls. 434 SAI leaders and stakeholders participated in the leadership and stakeholder conversations. 69 SAls responded to the needs assessment survey. As on date, 57 SAls have expressed interest in participating in the audits and 20 SAls are willing to contribute to the audits<sup>1</sup>. The first draft of a practical guide on

TAI audits was developed in 2020. The practical guide, an integrated education and audit support platform and a regional pool of mentors will be available in the first quarter of 2021 to provide flexible support to participating SAls.

Region	SAls expressed their interest to join the TAI audit	
	As a participating SAI	As a contributing SAI
AFROSAI-E	Liberia, Somalia, Mauritius, Kenya, Zambia, Tanzania	Mauritius, Kenya, Zambia
ARABOSAI	Libya, Iraq, Syrian Arab Republic, Republic of Yemen, Algeria, Sudan, Jordan, Tunisia	Libya, Palestine, Egypt, Tunisia, Sudan
ASOSAI	Cambodia, Maldives, Thailand, Kyrgyz Republic, Myanmar, Bangladesh, Philippines, Indonesia	Maldives, Thailand, Philippines
CAROSAI	Saint Lucia, Jamaica, St. Kitts and Nevis, Dominica, Suriname	Jamaica

<sup>1</sup> Contributing SAI can contribute to the TAI audit by sharing their COVID-19 audit experiences and case studies, participating in SAI leadership conversation webinar to share their audit experience, providing mentors or experts (who were engaged in the COVID-19 audits in the SAI) and more substantial support for the audits.

CREFIAF	Cape Verde, Djibouti, Guinea, Benin, Comoros, Burkina Faso, Mali, Niger, Cameroon, Togo, Madagascar, Central African Republic, Chad, Gabon, Sao Tomé et Príncipe, Guinea-Bissau	Guinea, Niger, Togo, Madagascar, Gabon, Guinea-Bissau
OLACEFS	Honduras, Nicaragua, El Salvador, Paraguay, Guatemala, México, Uruguay, Peru, Bolivia	Brazil, Costa Rica (TBC)
PASAI	Solomon Islands, American Samoa, Tuvalu, Samoa, Cook Islands	Samoa

EUROSAI leadership conversation being planned.



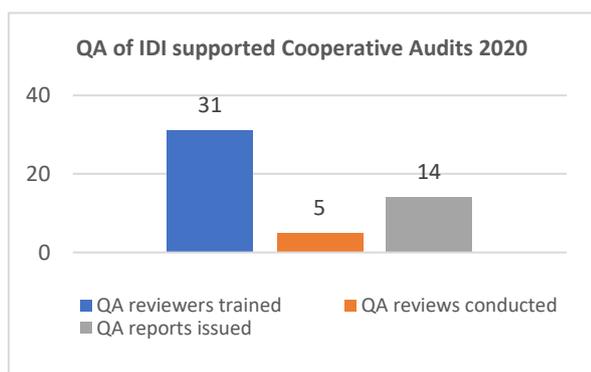
IDI and PASAI entered new cooperation for supporting eight SAIs in PASAI region to conduct ISSAI based audits of Financial Statements of Governments (FSGs). During the year, IDI-PASAI trained 18 SAI management and financial auditors from

Tuvalu and Solomon Islands on conducting the audit of FSGs following financial audit ISSAIs. Due to COVID-19, the support to the other six SAIs had to be deferred to 2021. The cooperative audit model used for this initiative combines a regional approach with a deep dive at SAI level. It also addresses the FA audit practice in a SAI and not just one audit. This hybrid model could be a good way forward for future cooperative audits.



The design and development of 170 hours of digitized education contents for PESA-P continued at a reduced pace in 2020. We missed our target of completing design for all papers and development for seven papers. Working entirely online, competing demands on the IDI team, resource persons and vendor staff and personal challenges due to the pandemic considerably slowed down

the design and development process. While working online was challenging, PESA Educators provided substantial time (157 person days) for doing this work and we experimented with different formats for working together online. The quantum of work completed, and the rhythm now established will allow us to launch PESA-P in March 2021. On a positive note, the [awareness raising film](#) for PESA-P was published, we devised a staggered delivery approach and designed an integrated platform to provide for digitised education contents, social learning, other resources and initial professional development portfolio.



Under the last component on enhanced audit quality arrangements, the main focus was on quality assurance (QA) reviews of IDI supported cooperative audits. We decided to wait for ISQM 1&2 to take forward our work on supporting SAIs in setting up audit quality management systems. As a part of QA for cooperative audits we set up and trained QA panels, put in place quality arrangements for the QA, set up TOR and reporting templates and experimented with different formats of conducting QA reviews. A draft guidance on quality assurance of IDI supported cooperative audits was developed

## PROFESSIONAL SAIs' SUCCESS STORY # 1

### SYLS' Change Strategies implemented

At the end of 2020 we were able to complete the SYL cohort for 2019-2020 with 21 graduates from the programme. Young Leaders who have worked hard to grow as leaders and implement change in their SAIs at a very difficult time. SYLS have implemented change strategies making a difference in their SAI covering the following areas:



#### BOTSWANA

Development of Guidelines for Quantitative Data Collection and Processing: Enhancing the use of quantitative data collection and analysis in performance audit

#### INDIA

Strategy for Audit of Targets Under SDG 14: Life Under Water

#### HUNGARY

Broaden our Horizon - New Method of Risk-Based Audits as a Capacity Development Tool

#### JAMAICA

Rise with Me SAI Jamaica - Committed to Information Security

#### ESTONIA

Developing an audit follow-up system for the National Audit Office of Estonia

#### FIJI

Fostering Information Security Through the Establishment of a Robust Organisational Information Security Policy

#### JAMAICA

Measuring SAI Performance: A Compass for Change

#### KOSOVO

Three Elements Strategy - Communication, Impact and Integration

#### LIBERIA

Strategy to Enhance GAC Audits' Recommendations Implementation

### CHANGED SAI YOUNG LEADERS CONTRIBUTING TO POSITIVE CHANGE IN SAIS

#### MALAYSIA

Selecting Performance Audit Topic through Big Data Analysis

#### MALDIVES

Reaching out to Citizens

#### MALDIVES

Audit Quality Upheld by Keeping up with Evolving Environment

#### OMAN

Staff Development System

#### PNG

Performance Management

#### THE GAMBIA

Developing a Management and Task Time Allocation System

#### TUNISIA

Enhancing the quality of reports, to more relevant and professional audit results

#### FINLAND

Relevant SAIs - SDGs in NAO's Action Change Programme

#### P.R. CHINA

Promoting Thematic-oriented audit methodology in Real-time Audit of the Implementation of Major National Financial Policy Measures

#### COSTA RICA

Use of the GROW model and other coaching principles in the audit process to generate changes and promote efficiency through the empowerment of public officials



Follow up reports to maximize the added value for stakeholders

#### TUNISIA

#### TURKEY

Developing an Efficient Communication Strategy

The SYLS worked together to produce an article on 'Leading in a crises' for the INTOSAI journal. <http://intosaijournal.org/idi-syl-leading-in-crisis/>



### Reflections on the SYL integrated change strategy presentations

"...before joining the SYL program I didn't have experience interacting with people from different cultures and that was quite bizarre for me. I didn't know that WE from the four corners of the globe are the same... we share the same challenges, the same feelings, the same jokes, the same struggles ... we are just humans".

"I wouldn't say it was easy for us, but the determination in all of us has brought us this far. I saw people improving their confidence and presentation skills, from the last interaction. I also experienced the beauty of achieving some of our milestones".

"Among many others, my biggest learning from presentations is that stories of our change strategy implementation are similar".

"The ambience which the listeners provide to the presenters is very important, especially when we are on a digital platform, with nil eye contact. I think, more or less, we could ensure that the presenter was not lonely or disconnected".

"We are not competing with each other but we are climbing our own ladder of success and if there is something that I have learned during the presentation of my fellows is that we are at the same step of this ladder and we are stepping it up step by step".

IDI-ASEANSAI ISSAI BASED COOPERATIVE FINANCIAL AUDIT

## THE QUALITY ASSURANCE REVIEW- CLOSING THE COOPERATIVE AUDIT LOOP

With a shared purpose of supporting ISSAI implementation, IDI and ASEANSAI had partnered to support member SAIs in ASEANSAI in conducting a cooperative financial audit based on ISSAIs

The issuance of QA review reports on IDI-ASEANSAI ISSAI based Cooperative Financial Audit closes the loop for such cooperative audit. Eight SAIs from a ten member SAIs of ASEANSAI participated in this cooperative audit, and all of them completed the audit and issued the reports. The QA reviews were conducted by a panel of independent and professional QA reviewers (members from ECA, SAIs of Cameroon, Fiji, and Trinidad & Tobago), and the QA reports were reviewed by independent reviewers.



### What is the objective of cooperative audit?



SAIs in ASEANSAI conduct ISSAI compliant financial audits.

### What is the objective of QA review?

To ascertain the extent of ISSAI compliance and provide recommendations.

### What will you find in the QA reports?



The reports identify both, areas where the audits complied with relevant ISSAIs and areas where more work needs to be done to fully comply with ISSAIs (these are proposed in the form of recommendations)

### What are the expected benefits of this QA?



- Helps improve the quality of financial audits in SAIs
- Some useful inputs to SAIs' Financial Audit Manuals
- Helps SAIs to improve their quality assurance mechanism
- Helps IDI to further improve its FA ISSAI Implementation Handbook

### Who will act on QA recommendations?



SAI leadership is expected to act on the recommendations.

### How would IDI know the status on implementation of QA recommendations?



- Commitment from Heads of SAIs to keep us informed
- Follow up by ASEANSAI Secretariat with SAIs
- Some SAIs have already acted on recommendations

### What approach did we follow to do the QA review?



Hybrid approach with maximum time spent on desk review using IDI-ASEANSAI ISSAI based Cooperative Financial Audit virtual workspace. The QA reviewers spent only two days each on-site to complete and conclude the QA reviews.

### How did we ensure the QA review quality?

Independent reviewer's review of QA team's work – technical integrity

IDI Manager's check – ToR & process compliance

IDI DDG's review of QA reports

IDI DG's review of QA reports & approval



When we asked QA Team Leader to share her experience, she said; "Independent quality assurance review is, above all, about adding value to an organisation through either confirming its audit policies and practices or coming up with suggestions for improvement. Judging from the feedback received from our cooperative audit engagement teams throughout the work, I dare say our project was a success in this respect".

- Bogna Kuczynska FCCA, Principal Manager, European Court of Auditors

## C. Delivery

### Partnerships

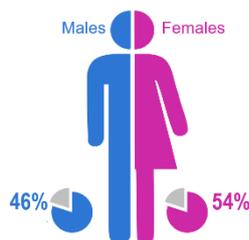
The initiatives under the Professional SAIs workstream are designed, developed and delivered in cooperation with many partners. These include INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI CBC’s Task Force for INTOSAI Auditor Professionalisation (TFIAP), INTOSAI General Secretariat, all INTOSAI regions and several SAIs in the INTOSAI community. We have strategic partnership agreements with the SAIs of Finland and Indonesia.

The European Union provided funding across the work stream. In addition, we utilised IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), Global Affairs Canada and the Austrian Development Agency (ADA).

During the year, we engaged a total of 39 resource persons on various initiatives under the workstream from different INTOSAI regions. We considered the gender balance while selecting resource persons to provide equal opportunities and to receive different perspectives while designing the initiatives.

In kind contribution Professional SAIs Work Stream
<b>Resource People</b>
SAIs of Argentina, Bhutan, Brazil, Cambodia, Cameroon, Cayman Islands, Chile, China, Costa Rica, El Salvador, Estonia, Guatemala, Indonesia, India, Jamaica, Japan, Kenya, Lithuania, Montserrat, Norway, Palestine, Paraguay, Philippines, Portugal, South Africa, St. Lucia, Trinidad and Tobago, Turks & Caicos, USA, UK, Zambia.
<i>Other organisations:</i> AFROSAI-E, CAG, CAS, IBP, IDB, IMF, INTOSAI Journal OCP, OLACEFS and PASAI Secretariats, World Bank, UNDRR, Ministry of Finance in Jamaica.
<b>Logistical Support</b>
AFROSAI-E, ARABOSAI, ASEANSAI, CAROSAI, CREFIAF, OLACEFS and PASAI Secretariats

39 resource persons engaged 2020



In-kind support	Total person days	Total value (NOK)
Resource persons	452	1,972,076
Logistics	18	55,674
<b>Total</b>	<b>470</b>	<b>2,027,750</b>

The 39 resource persons spent 452 persons days in designing and delivering various initiatives, which translates into NOK 1,972,076 in monetary value. On the logistic support, the SAI staff, regional partners, and others who assisted us in delivering our initiatives spent 18 person days valuing NOK 55,674.

### Delivery Mechanisms

Due to COVID-19 we had explored a variety of mechanisms for supporting SAIs. Some of the key mechanisms are detailed below.

- Development and maintenance of global public goods** – We develop and maintain ISSAI Compliance Assessment Tools (iCATs) for financial, performance and compliance audits and ISSAI implementation handbooks for financial, performance and compliance audits. They provide “how to” guidance with detailed templates. The highest level (level 1) of quality is followed for these GPGs. Most of IDI support for ISSAI implementation is based on these GPGs.

2. **Support via virtual workspace and integrated education and audit support platform** – The virtual workspace has been effectively used for cooperative financial audits, quality assurance reviews and ISSAI implementation needs assessment for FA in ASEANSAI. With TAI Audits we have moved to an integrated education and audit support platform, which includes education contents, social learning, other resources and audit support.
3. **SYL integrated change strategy** – The integrated format includes a ME plan, a coaching plan, an exposure plan and a SAI change strategy. SAI Young Leaders of 2019-2020 cohort showed significant progress in the implementation of their plans despite the many challenges faced in 2020.
4. **Practical guides** – Within TAI audits we have developed a draft practical guide on how to conduct a TAI audit.
5. **SAI leadership and stakeholder conversations** – **Such conversations are generally arranged in a two day in-person format. Due to COVID-19 these conversations were arranged in an online format. In TAI Audits,** SAI leadership and stakeholders in AFROSAI-E, ASOSAI, PASAI, OLACEFS, and CAROSAI regions participated in 2-hour conversations. Through panel discussions SAIs shared experiences on audits of COVID-19 and stakeholders shared their perspectives. IDI also facilitated discussions between SYLs about leadership in COVID times and provided a platform for SYLs to meet and discuss challenges with their peers. The outcome of these webinars was an article in the INTOSAI Journal where young leaders shared their experiences with the wider community.
6. **Fostering Networks & Continuous Professional Education (CPD)** – Whilst IDI is developing tools for networks and CPD opportunities we were able to invite SYLs from the 2018-2019 cohort to participate in digital events organised by IDI such as the SAI Innovations events. SYLs have also been involved in a number of IDI initiatives such as PESA-P and TAI Audit creating CPD opportunities for SYLs. PESA-P provides for an initial professional development portfolio and encourages SAIs to provide CPD opportunities to the participants.
7. **Reflections** - SYL initiative and PESA-P provide for structured reflection for learning and growth.
8. **Connecting the dots** – We have set up activities and events that connect initiatives and bring out the synergies between different strands of work. e.g. SYLs design and implement change strategies related to ISSAI implementation, facilitating audit impact, innovation, leveraging on technological advancement, auditing SDGs, communication and stakeholder management etc.

#### D. Delivery Against our (Revised) Operational Plan

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
<b>COMPONENT 1: SUPPORT SAIs IN DETERMINING ISSAI IMPLEMENTATION NEEDS</b>			
Development and maintenance of iCATs	<ul style="list-style-type: none"> <li>• FA iCAT and guidance V1 published (four languages) and automated using macros</li> <li>• CA iCAT and guidance V0 exposed (four languages)</li> </ul>	<ul style="list-style-type: none"> <li>• Publish PA iCAT V1 four languages</li> <li>• Light touch maintenance of FA iCAT (four languages)</li> <li>• CA iCAT and guidance V1 published (four languages)</li> </ul>	<ul style="list-style-type: none"> <li>• PA iCAT V0 published in English</li> <li>• Light touch maintenance of FA iCAT done (English and French)</li> <li>• CA iCAT and guidance V1 developed</li> </ul>

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
FA-ISSAI Implementation needs assessment	<ul style="list-style-type: none"> <li>SAI commitment obtained for conducting FA ISSAI implementation needs assessment (FA IINA) in ASEANSAI</li> <li>SAI teams trained in FA IINA in ASEANSAI</li> </ul>	<ul style="list-style-type: none"> <li>Obtain SAI commitments for FA IINA in PASAI for 2 out of 8 planned participating SAIs</li> <li>Support 2 out of 8 SAIs in conducting FA ISSAI Implementation need assessments based on FA iCAT</li> <li>Online support to 5 SAI teams in ASEANSAI in conducting FA IINA based on FA iCAT</li> </ul>	<ul style="list-style-type: none"> <li>SAIs of Tuvalu and Solomon Islands signed MoU with IDI and PASAI. Both SAIs supported in FAI IINA</li> <li>5 SAI teams in ASEANSAI supported online in conducting IINA for FA</li> </ul>
<b>COMPONENT 2: FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs</b>			
Development and Maintenance of ISSAIs Implementation Handbooks	<ul style="list-style-type: none"> <li>FA ISSAI Implementation Handbook V1 published (four languages)</li> <li>CA ISSAI Implementation Handbook V0 exposed (four languages)</li> <li>Draft PA V0</li> </ul>	<ul style="list-style-type: none"> <li>Light touch maintenance of FA Handbook (all languages)</li> <li>Publish CA Handbook V1 (four languages)</li> <li>Publish PA Handbook V1 (four languages)</li> </ul>	<ul style="list-style-type: none"> <li>Light touch maintenance of FA Handbook (English and French)</li> <li>PA Handbook V0 published in four languages</li> <li>CA handbook V1 developed</li> </ul>
SAI Young Leaders (SYL)	<ul style="list-style-type: none"> <li>20 SYLS successfully completed SYL edition 2017-18</li> <li>SYL Award for best change initiative at INCOSAI 2019</li> <li>SYL Network initiated</li> <li>Second edition of SYL 2019-2020 launched and partially completed</li> </ul>	<ul style="list-style-type: none"> <li>Create awareness and promote SYL</li> <li>Consolidate SYL network</li> <li>Provide online platform for discussions and experience sharing during COVID-19</li> <li>Provide outsourced online resources for professional and personal development</li> </ul>	<ul style="list-style-type: none"> <li>21 SYLs graduated</li> <li>SYL webpage launched.</li> <li>SYL film created.</li> <li>SYL articles written</li> <li>SYLs of two cohorts brought together for online events.</li> <li>Second interaction moved online. Sessions include experience sharing on COVID-19</li> <li>Outsourced online resources for professional and personal development e.g. HBR</li> </ul>
Professional Education for SAI Auditors (PESA) Pilot	<ul style="list-style-type: none"> <li>PESA Pilot framework and syllabus developed</li> <li>Tender for provider of digital education awarded</li> <li>PESA Digital Education content creation underway for FA, CA and cross cutting competencies</li> </ul>	<ul style="list-style-type: none"> <li>Complete PESA-P design of digital education for three streams (FA, CA and CC).</li> <li>Design digital education for 2 papers for PA stream.</li> <li>Complete development of digital education for 7 papers.</li> <li>Create PESA-P branding and awareness</li> </ul>	<ul style="list-style-type: none"> <li>Completed design of digital education for 11 of 17 papers (4 FA, 3 CA, 1 PA, and 2 CC)</li> <li>Completed development of digital education for 5 papers (2 CA, 2 FA, 1 CC)</li> <li>Created PESA-P branding and awareness</li> </ul>

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit	<ul style="list-style-type: none"> <li>Six rounds of cooperative audits supported in PASAI</li> </ul>	<ul style="list-style-type: none"> <li>IDI-PASAI Financial Audit Workshops in 2 out of 8 participating SAIs</li> <li>IDI-PASAI FSG Audit support through online workspace to 2 out of 8 SAIs</li> </ul>	<ul style="list-style-type: none"> <li>Workshops delivered to SAIs of Tuvalu and Solomon Islands.</li> <li>Online workspace created on IDI LMS, but SAIs could not make progress in audit due to COVID-19.</li> </ul>
‘Transparency, Accountability & Inclusiveness of use of Emergency Funding for Covid-19’ – Global Cooperative compliance audits (TAI Audits).	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Assess SAI needs, mandate and interest</li> <li>Agree on SAI commitments</li> <li>Mobilise resources and setup partnerships</li> <li>Develop guidance for TAI audits</li> <li>Create awareness and engage with key stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>Needs assessment carried out in 5 INTOSAI regions.</li> <li>60 SAIs to participate and (number 20 SAIs to contribute</li> <li>SAI commitments postponed to 2021</li> <li>Established partnerships with IBP, WB, IMF, CAS, SAIs of Argentina and Tunisia.</li> <li>Draft guidance for TAI audit developed</li> <li>(Number) participate in SAI leadership &amp; stakeholder conversations.</li> </ul>
Covid-19 response Actions for Audit	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>COVID-19 Response Actions for FA, PA, CA webpage</li> <li>One pagers on FA, CA, PA</li> <li>Links to relevant websites</li> <li>Online Workspace to respond to SAI questions on FA, CA and PA as per standards in Covid-19 times</li> </ul>	<ul style="list-style-type: none"> <li>COVID-19 Response Actions for FA, PA, CA webpage created</li> <li>One pagers on FA, CA, PA available in four languages.</li> <li>Links to relevant websites under 3i COVID-19 Response Actions provided on</li> <li>Online Workspace created but not launched as focus shifted to TAI audit.</li> </ul>
<b>COMPONENT 3: ENHANCED AUDIT QUALITY ARRANGEMENTS</b>			
Quality Assurance: SDG preparedness audits	<ul style="list-style-type: none"> <li>Panel of QA reviewers established and trained in English and Spanish</li> <li>QA reviews of SDG preparedness audits conducted in SAIs in ASOSAI, CAROSAI, OLACEFS, EUROSAI, and AFROSAI/E.</li> </ul>	<ul style="list-style-type: none"> <li>Panel of QA reviewers for PASAI and CREFIAF established and trained through online training workshop</li> <li>QA Reviews of SDG preparedness audit conducted in different INTOSAI regions through online and onsite work</li> </ul>	<ul style="list-style-type: none"> <li>Panel of QA reviewers for PASAI (15 reviewers) and CREFIAF (8 reviewers) established and trained through online training workshop</li> <li>3 QA Reviews of SDG preparedness audit in</li> </ul>

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
		<ul style="list-style-type: none"> <li>QA review reports for SDG preparedness audits issued to SAIs</li> </ul>	<p>OLACEFS (Chile, Colombia and Bogota), 1 in EUROSAI (Spain) and 1 in CAROSAI (Jamaica) through onsite work</p> <ul style="list-style-type: none"> <li>6 QA review reports for SDG preparedness audits in OLACEFS issued to SAIs</li> </ul>
Quality Assurance: IDI - ASEANSI cooperative FA	<ul style="list-style-type: none"> <li>Panel of QA reviewers established and trained</li> <li>QA reviews in eight SAIs completed</li> </ul>	<ul style="list-style-type: none"> <li>QA reports for financial audit issued to SAIs</li> </ul>	<ul style="list-style-type: none"> <li>8 QA review reports for financial audit issued to SAIs</li> </ul>
Quality Assurance: Audit of institutional framework of fighting corruption	<ul style="list-style-type: none"> <li>QA Review completed for 20 SAIs (11 in ARABOSAI and 9 in English speaking regions)</li> </ul>	<ul style="list-style-type: none"> <li>Online QA Reviewers Training - Auditing IFFC (SFC) CREFIAF</li> <li>Online QA Review-Auditing IFFC (SFC) CREFIAF for 14 SAIs</li> <li>Online QA Review-Auditing IFFC (SFC) OLACEFS region</li> </ul>	<ul style="list-style-type: none"> <li>Panel of QA reviewers for CREFIAF established and trained through online training workshop (8 reviewers)</li> <li>Online QA Review-Auditing IFFC (SFC) CREFIAF rescheduled to 2021</li> <li>Online QA Review-Auditing IFFC (SFC) OLACEFS region rescheduled to 2021</li> </ul>
Ensuring Audit Quality	<ul style="list-style-type: none"> <li>QA policy for SAI Bhutan adopted and issued under SAI level support initiative</li> <li>Pool of QA reviewers for FA/CA/PA</li> </ul>	<ul style="list-style-type: none"> <li>IDI protocol for QA in IDI supported cooperative audits developed</li> </ul>	<ul style="list-style-type: none"> <li>Draft guidance on QA in IDI supported cooperative audits developed</li> </ul>

## E. Contribution to IDI Cross-Cutting Priorities



### SAI Culture and Leadership

Enhancing SAI professionalism by moving towards ISSAI compliant audit practices is a change initiative that needs to be driven by SAI leaders. As such, at every stage of the ISSAI implementation process IDI have provided for involvement, commitment, capacity development and action by SAI leaders. SAI leaders were consulted in designing IINAs for participating SAIs in PASAI, their commitments were sought by signing MoU for IINA and acting on the results of IINA. The Auditor General of Tuvalu participated in the workshop on conducting IINA for financial audit. Component 2 specifically provides for professional education of SYLs and basic leadership components in PESA-P. All cooperative audits envisaged consultation and commitment from SAI leaders. In case of QA reviews of cooperative audits, the QA reports issued during the year have been addressed to Heads of SAIs urging them to implement the recommendations proposed on the QA reports. In the cooperative audit of IFFC, the Assistant Auditor General of SAI Bhutan was engaged as one of the QA reviewers. For TAI audits, five virtual SAI leadership and stakeholder conversations were held with all interested SAIs along with the respective regional secretariats. These conversations aimed to get the buy-in from the SAI leaders on the initiative. SAIs and audited entities shared their experiences on the benefits, challenges and lessons learned in conducting COVID-19 audits.

### SAI Communications and Stakeholder Engagement

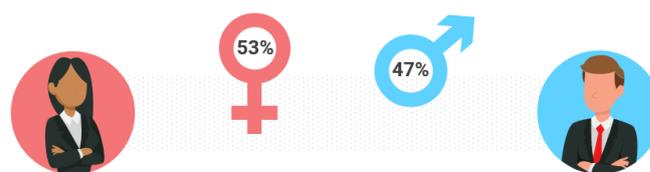
SAI communication and stakeholder engagement is a critical part of a high-quality audit process. We have built in multi stakeholder engagement in each component of this work stream. Conducting IINA required SAIs to engage with stakeholders. All ISSAI Implementation Handbooks include guidance on SAI communication at each stage of the audit process. The ISSAI Implementation Handbook for PA provides tools for stakeholder engagement. PESA-P education also included stakeholder engagement in both, the cross-cutting education stream and education streams related to functional competencies. SYL covered communication and stakeholder engagement. IDI provided for SAIs to interact with stakeholders as a part of the cooperative audit support model. In supporting ISSAI implementation, IDI had endeavoured to facilitate SAI engagement with key INTOSAI stakeholders responsible for professional standards and professionalisation. Key stakeholders participated actively in the SAI leadership and stakeholder conversations held for TAI audits. Guidance on TAI audit also includes stakeholder engagement.

### Inclusiveness and Gender

In 2020, we have had 321 female and 280 male participants from SAIs, and 5 female and 6 male participants from other organisations. We had 21 females and 18 males among our resource persons.

IDI has mainstreamed gender and inclusiveness considerations throughout the work stream. At the input level IDI ensured that gender and inclusiveness perspectives were considered while designing the initiative. This was done by both including men and women in the planning process and by checking if we had asked and answered specific questions related to gender and inclusiveness. We considered gender balanced teams of experts and resource persons in PESA-P Digital Education development, IINA for financial audit in ASEANSAI, QA reviewers of performance audit on preparedness for implementation of SDGs and Institutional Framework of Fighting Corruption, to provide for equal opportunities and balance perspectives. The activities were designed to reflect considerations for gender and inclusiveness e.g. SYL encouraged women leaders to apply, included sessions on 'She leads' and inclusiveness, required SYLs to include these considerations in their SYL integrated plan. As these considerations were included in SYL change strategies, their implementation at the SAI level positively contributed to the 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, respect and promote diversity, refrain from gender stereotypes and took into consideration needs of participants across geographies. In determining the PESA-P education format we took into consideration SAI capacities and resources to provide for education that can be accessed by all SAIs. Gender and inclusiveness considerations are mainstreamed throughout the TAI initiative. The visualised impact, stakeholder engagement, audit dimensions, recommended audit process mainstream gender and inclusiveness.

#### PARTICIPANTS AND RESOURCE PERSONS IN 2020



Participation	Female	Male	Total
SAI Participation	321	280	601
Resource People	21	18	39
Others	5	6	11
<b>Total</b>	<b>347</b>	<b>304</b>	<b>651</b>

#### F. 2020 Results Achieved

##### IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
<b>PROFESSIONAL SAIs</b>								
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS and ISSAI Implementation Handbooks)	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44 %	67 %	67 %
					Actual	22 %	33%	
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	9	13
					Actual	7	9	
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	N/A	Design complete for 14 out of 17 PESA-P digital education papers Development complete for 7 out of 17	Design and Development of PESA-P digital education completed and PESA – P launched for 600 auditors

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
							PESAI-P digital education papers	PESA -P assessment materials developed.
					Actual	2 papers designed 1 paper developed	Design complete for 11 out of 17 PESAI-P digital education papers  Development complete for 5 out of 17 PESAI-P digital education papers	
SAs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINA: 0 QA Rev: 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	N/A	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA: 615 IINA: 56 QA Rev: 120 SYL: 136 CFA: 62 TAI: 120 Total: 1109 (44% female)
					Actual	PESA: 7 IINA: 20 QA Rev: 103 SYL: 91 CFA: 24 Total: 245 (58% female)	PESA: 16 IINA: 38 QA Rev: 147 SYL: 91 CFA: 42 Total: 334 (60% female)	
SAs supported in enhancing audit quality	17	Cumulative number of SAs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	1	6
					Actual	1	1	

### IDI Supported SAI Capacity and Output Indicators

Expected Results <sup>2</sup>	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
<b>PROFESSIONAL SAIs</b>								
SAs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	4	8
					Actual	2	2	
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) (NB. Included as IDI-SAI)	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)
					Actual	SYL: 20 PESA: 0 (90% female)	SYL: 41 PESA: 0	

<sup>2</sup> Indicator 14 was removed in the original OP 2020.

Expected Results <sup>2</sup>	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		<i>Output as successful certification/graduation depends on the SAI staff &amp; is a measure of enhanced SAI capacity)</i>					(83% female)	
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Financial Audit	15	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports (ASEANSAI, PASAI)	2 (2018)	Target	8	10	13
					Actual	10	10	
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	4
					Actual	2	2	
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	N/A	3i: 42 SFC: 50 SDG:41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 40 SDG: 43 CFA: 8 CCA: 0 Total:133
					Actual	3i: 42 SFC: 20 SDG: 17 CFA: 8 CCA: 0 Total: 87	3i: 42 SFC: 26 SDG:22 CFA: 8 CCA: 0 Total: 98	

## 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.

No additional risks were identified during the year.

## H. Lessons Learned

The following new lessons were learned from the work stream during 2020:

### Commitment of SAI Leadership

- It is difficult to engage meaningfully with each SAI leader in an online webinar format. Such engagement needs to be followed up by SAI level engagement to secure commitment.
- We need to devise a plan for securing SAI leaderships commitment to act on the recommendations of quality assurance reviews.

### IDI Delivery Model

- Our previous investment in learning management systems and eLearning enabled us to move swiftly to entirely online formats. This worked well for creating awareness and knowledge sharing on regional basis e.g. TAI SAI Leadership and stakeholder conversations. However, in doing deep dives for capacity development support, this did not work as SAIs could not carry out activities at

their end e.g. FSG audit, FA IINA. In case of global development teams e.g. PESA-P, we faced several challenges such as time zone differences, internet connectivity, onboarding new members, agreeing on suitable timetables for all, other work, and personal commitments etc

- We need to reflect on whether our current process for developing and maintaining GPGs is flexible and agile. In developing GPGs for ISSAI implementation, we realized that focusing on ISSAI implementation or audit quality alone was not enough. We needed to include other considerations like audit impact and gender and inclusiveness. In future the scope of GPGs needs to be expanded beyond ISSAIs or we need to create a family of products around audit streams.
- In order to keep pace with a fast-changing world, we need separate space for experimentation and innovation within the audit streams e.g. explore the effect of technology on financial audit.

#### **Mobilising and Developing Appropriate Expertise**

- Identifying and securing dedicated resource persons works well. E.g. associates for TAI audits or resource person for financial audit stream in PESA-P.
- In light of the pandemic, we need to think in terms of putting together local resource teams.
- It is very challenging to develop appropriate expertise and onboard resource persons in a geographically dispersed online environment. In such cases we need to provide more time for the development process.

#### **Partnerships**

- Exploring and expanding partnerships continues to work well. The PSC subcommittees – FAAS, PAS and CAS continue to be strong partners for support to ISSAI implementation. TFIAP is a strong partner for PESA-P. With TAI audits we have explored new partnership with IMF, deepened our partnership with IBP and continued to bank on our partnership with INTOSAI regions.
- Strategic partnership with SAIs like Indonesia and Finland have benefitted us immensely, especially in terms of technical support and access to dedicated resource persons. We need to explore and setup more of such partnerships.

#### **Internal Planning**

- It is challenging to be agile and manage quality of products. We currently don't work with minimum viable products. It is difficult to tell how such products will work with compliance to standards.

#### **Cooperative Audits**

- A cooperative audit format that combines a regional approach with deep dives at SAI level and covers the ISSAI implementation process could be more effective for supporting ISSAI implementation. e.g. Cooperative audits of FSG in PASAI.
- While we have supported SAIs with financial and compliance audits, the only performance audits that we are supporting relate to SDGs implementation. We need to find resources to support less complex performance audits in SAIs.
- The QA reviews carried out for cooperative audits have added value to the cooperative audits and were well received by participating SAIs. The QA reviewers provided value added recommendations that may facilitate strengthening the audit methodology and audit practices at SAIs. It was difficult to setup a panel of adequate number of competent QA reviewers. We need to think of how to expand the QA reviewers pool in future.