



APPENDIX

IDI PERFORMANCE AND
ACCOUNTABILITY REPORT

2020



A. Objective

To support SAIs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement and facilitating audit impact.

B. 2020 Performance Summary

It is vital that SAIs are relevant SAIs. Unless SAIs demonstrate relevance, they cannot be effective in delivering value and benefits for all. The current COVID-19 pandemic heightens the need for SAIs to adapt to changing times and changing context to stay relevant. IDI strategy for supporting relevant SAIs focuses on innovation, digital education, the auditing SDGs implementation, leveraging on technology and mainstreaming audit impact.

In 2020 IDI mainly focused on helping SAIs in staying relevant to the current context of COVID-19 pandemic through their audits and adoption of flexible, agile and resilient approaches. We reached out to people across time zones and IDI languages through IDI's online platform¹.

We have highlighted some of our key achievements in the relevant 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

<i>Professional development of 322 participants from 65 SAIs</i>	<i>1949 participants and 51 new virtual classrooms created in 2020² IDI Learning Management System (LMS) upgraded</i>	<i>55 SAIs are focus on COVID-19 in audits of SDGs implementation</i>	<i>IDI's SDGs Audit Model (ISAM) available in Arabic, English, French and Spanish</i>
<i>'Healthy Interactions' provides recipes for online facilitation</i>	<i>Audit impact considerations included throughout our audit methodology guidance</i>	<i>Capacity development of IDI staff, 3 INTOSAI bodies and 4 INTOSAI regions in online collaboration activities and setting up learning management systems</i>	<i>Transition from discrete eLearning courses and audit support to a seamless integrated education and audit support platform</i>
<i>New partnerships explored e.g. WHO, UN Women, OCP</i>	<i>Focus on stakeholder engagement in audit, as well as our own support activities</i>	<i>3.4 million NOK worth of in-kind contribution from SAIs through resource persons</i>	<i>Gender and inclusiveness considerations mainstreamed in every initiative e.g. 55 SAIs audits of SDGs implementation</i>

¹ Based on participants whose gender details were available. Please see section on gender in this report for further details.

² One participant could be enrolled in more than one classroom

We responded to COVID-19 in two ways:

1. **By redirecting the focus of our work** e.g. SAI Innovations explored innovative ways for SAIs to go F.A.R (Flexible, Agile, Resilient), Audits of SDGs implementation focused on public health resilience, we supported IDI, regions and SAIs in moving online and e continued to focus on audit impact in the audits linked to the pandemic.
2. **By introducing major changes to our delivery mechanisms.** From a blend of online and in person delivery, we moved to entirely online delivery and experimented with a variety of collaborative tools and online facilitation formats. E.g. roundtable discussions, webinars, self- running eLearning packages etc. As planned in the OP Addendum 2020, we tried to ensure that our interventions were flexible, agile, innovative, resilient, scalable, compliant, coherent, inclusive and doable. More flexible and integrated online solutions trialled and introduced e.g. integrated education and audit support platforms We experimented with a variety of collaborative tools and online facilitation formats. Altogether, we have explored a variety of mechanisms for supporting SAIs in the relevant SAIs work stream in 2020, as explained in detail later in this appendix.

Component 1, the Innovative SAIs going F.A.R. series, explored how Supreme Audit Institutions can adopt innovative audit practices to stay relevant, embrace the principle of “leave no one behind” and deliver value and benefits to all. Our discussions looked at SAI innovations from an institutional and a people perspective; from technological and social perspective, and from the perspective of what is fit for purpose for SAIs with diverse capacities and local contexts. Besides two framing webinars available in four languages across time zones, we introduced SAI marketplace events to provide SAIs and stakeholders an opportunity to showcase their innovative work. Altogether 549 participants attended 4 events held in 2020.



Continuing our journey of supporting SAIs in auditing 2030 Agenda, we moved from supporting SAIs in audits of preparedness for implementation of SDGs to **audits of SDGs implementation**, publishing the IDI’s SDG Audit Model (ISAM) in four IDI languages as a first step in this new journey. Besides providing a definition of audit of SDGs implementation, ISAM provides practical guidance and tools for conducting

 <ul style="list-style-type: none"> • 14 SAIs in OLACFEFS - audit of Sustainable Public Procurement (linked to SDG 12.7) using data analytics • 73 people trained (56 per cent women) • Three physical meetings before travel restrictions • Quick adaptation to a fully online support model • All SAIs continued their participation, despite uncertainty and adaptation needs • More than 500 participants in webinar to discuss CASP and impact of Covid-19 • Online audit support to 14 SAIs for planning on audit of SPP • 4 female, 6 male are providing in-kind support for delivery of training and audit support 	 <ul style="list-style-type: none"> • 40 SAIs in ARABOSAI, ASOSAI, PASAI and CAROSAI - audit of health systems resilience (linked to SDG target 3.d) • IDI is assisting these SAIs in demonstrating agility and relevance with this audit on health systems • IDI developed an Integrated Education and Audit Support (3.d IEAS) framework to facilitate its support, combining e-learning and continuous support to SAIs as they do the audit • 179 participants, of which 92 female, currently undergoing training through the 3.d IEAS • 19 mentors (10 male, 9 female) from 18 SAIs trained and have designed and developed the education material. • About 200 SAI leaders and staff from ASEANSAI participated in webinar on SDG implementation audits 	 <ul style="list-style-type: none"> • Cooperative pilot audit of Elimination of Intimate Partner Violence against Women (EIPVW) (linked to SDG 5.2) with SAI Uganda • IDI developed an Integrated Education and Audit Support (EIPVW IEAS) framework to facilitate its support, combining e-learning and continuous support to the SAI as they do the audit • 7 participants (4 male, 3 female) in audit team • Communication plan to facilitate audit impact and stakeholder engagement developed together with SAI Uganda
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such audits. In addition to creating awareness of ISAM, we are piloting the model for 55 SAIs in ASOSAI, PASAI, ARABOSAI, CAROSAI, OLACEFS regions and SAI of Uganda

Under component 2 on leverage on technological advancement, our long-term investment in and IDI learning management system (LMS) and digital education paid off.

Moving with agility from blended solutions to totally online mode of education and collaboration, we conducted in house webinars, online workshops and provided online support for eLearning methodology & technology, online collaboration tools and authoring tools. An upgraded IDI LMS provided capacity to host large number of courses and users. The addition of new collaboration and authoring tools to our digital education infrastructure helped IDI in moving from in-person activities to eLearning courses, online workspaces, webinars, etc. 1949 participants and 51 new virtual classrooms were created in 2020. Besides moving online at IDI, we also supported ARABOSAI, PASAI, EUROSAI, and ASOSAI through the IDI LMS or in setting up their own LMS, while helping INTOSAI SCEI, CBC, WGITA, and SAI Russia conducting online meetings and webinars using the IDI Platform.



In addition, we:

- published the “Healthy Interactions – Recipes for Online Facilitation flipbook” with seven recipes for online facilitation
- held application based online exams for eLearning specialists in ARABOSAI and CREFIAF,
- certified eLearning specialists in ARABOSAI and CREFIAF following the assessments and
- launched a self-running course on the common resources and activities used in IDI LMS. Besides being useful for IDI staff and resource persons, this course is also open for everyone.

During 2020, we agreed that the main aim of the Facilitating Audit Impact (FAI) initiative would be to move towards ‘Impact Driven SAIs’. To kick off this discussion, a concept note was drafted. The note endeavours to articulate IDI’s understanding of what audit impact is and the key drivers for achieving such impact. In addition, several of IDI’s other initiatives e.g. ISAM, audits of SDGs implementation, PESA-P papers, IDI Global Survey have mainstreamed audit impact considerations in 2020.

What we did we succeed in?

Our success stories are those of innovation and inclusion and outreach. They include both products as well as delivery mechanisms.

Innovation	Inclusion
<ul style="list-style-type: none"> • Integrated Education & Audit Support Platform • ISAM and tools • Healthy Interactions - Recipes for online facilitation • SAI Innovations Marketplace • Communication Plan for EIPVW pilot in SAI Uganda 	<ul style="list-style-type: none"> • Audit of elimination of intimate partner violence against women • Leave no one behind considerations mainstreamed through all audit of SDGs implementation pilots

Elimination of Intimate Partner Violence Against Women (EIPVW) linked to SDG 5.2
A pilot audit of SDGs Implementation by SAI Uganda

In order to facilitate stakeholder engagement and audit impact throughout the audit, a Communications plan* was made for the audit:

- The plan is to be updated before entering each phase of the audit – detailing out communication and stakeholder activities per phase
- The plan combines regular communication activities and stakeholder outreach and engagement
- Two twitter messages, one accompanied by a video by the Assistant Auditor General of Uganda, Keto Kayemba was launched to communicate on the plan to start the audit

*The communication plan is based on a template developed by SAI Uganda in collaboration with the Swedish National Audit office.

C. Delivery

Partnerships

Our extensive work with partners has continued in 2020, such as all INTOSAI regions, INTOSAI bodies like KSC and its working groups e.g. Working group on SDGs & KNI, INTOSAI General Secretariat and several SAIs in the INTOSAI community. We have strategic partnership agreements with SAIs of Finland and Indonesia.

Support from external stakeholders include UN bodies (UNDESA, UN Women, WHO, UN ESCAP), OECD, International Budget Partnership, World Bank, Open Contracting Partnership and Partners for Review.

BMZ provides funding for the audit of SDGs implementation initiative through GIZ; IADB contributes to cooperative audit of sustainable public procurement in OLACEFS; SAI Saudi Arabia provides funding for the audit of SDGs implementation initiative; and the European Union supports across the work stream. The work stream also utilises IDI core support from

In-kind support	Total person days	Total value in NOK
Resource person	755	3 294 065
Logistical support	34	105 162
Total	789	3 399 227

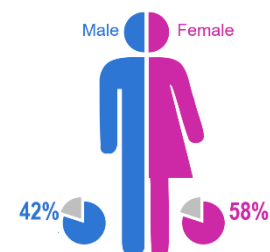
SAI Norway, the Swedish International Development Cooperation Agency (SIDA), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA). Several SAIs contribute with in-kind support to us, altogether amounting to approximately 3,4 m NOK.³

³ Out of which about 90 000 NOK is in-kind support in the form of logistical support, while the rest is human resources. Out of 755 days, 354 days is for CASP and 318 days is for 3.d audit design, development and delivery.

Delivery Mechanisms

45 resource persons engaged 2020

Our work stream mainly delivered its support in 2020 through the following mechanisms – with a full shift to online work after mid-March 2020:



- 1. Integrated Education and Audit Support platforms** – These are mainly online platforms which provide education and audit support throughout a cooperative or pilot audit. The platform has four elements – education contents (asynchronous units and synchronous classes), social learning (discussions forums, parking lots, cafes, webinars, audit question bank), other resources (library, audio and video links and links to other courses) and audit support (feedback and support for each stage of the audit). We used these for 3.d audits and the pilot audit of Elimination of Intimate Partner Violence (linked to SDG 5.2) (EIPVW).
- 2. Innovation in the online delivery** - Digital education technologies have become essential in the response to COVID-19. Thanks to our ability to adapt quickly and innovate, IDI is able to continue to deliver high quality solutions and identify platforms and formats for conducting interactive, meaningful, and effective digital education and online work activities. The IDI LMS proved to be a critical tool and delivery platform for online education, support and collaboration within and outside the IDI. IDI has strengthened its digital infrastructure to support a larger number of users and obtained additional communication tools for the effective delivery of online meetings, webinars, and workshops.
- 3. Guidance, Frameworks & Models – Our work in** digital education included developing the guidance “Healthy Interactions Flipbook” which brings together experiences and lessons learned from all initiatives. The IDI also developed IDI’s SDGs Audit Model (ISAM) to support SAIs in audits of SDGs implementation.
- 4. SAI Innovations Framing Webinars** – IDI organised two round table discussions framing the different perspectives for innovation. SAI leaders, staff and stakeholders participate in these webinars. These were organised with simultaneous translation into the four IDI official languages (English, Spanish, French and Arabic).
- 5. SAI Innovations Marketplace** – As a part of the SAI Innovations initiative, IDI introduced a SAI Innovations Marketplace, where SAIs, INTOSAI bodies and stakeholders showcased their innovations in this marketplace through webinars, blogs, case studies, round table etc.
- 6. SAI leadership and stakeholder meeting /webinars** – A SAI leadership and stakeholder conversation forms part of every cooperative audit. 14 SAIs in the OLACEFS region working on the cooperative audit on sustainable public procurement participated in an in-person meeting in 2020.
- 7. Creating resource Pools & Networks** – We created regional resource pools for SDG Audit mentors, LMS administrators and certified eLearning specialists under the workstream.
- 8. Connecting the dots – To connect initiatives and bring out synergies between different strands of work, our work has involved** several activities and events where this has come to play. For instance, the SAI Innovations was linked to the SAI Young Leaders, the Facilitating Audit Impact (FAI) initiative was linked to the SAI Young Leaders with one webinar on FAI for young leaders. Applying the same guidance with the ISAM Model and learning from each other in delivery mode, our work resulted in linking the SDG audits together. As the audit on sustainable public procurement (linked to SDG 12.7) (CASP) started before the other audits, the following ones (3.d audit and EIPVW audit) benefitted from the lessons learned in the CASP audit. In turn, learning from the other audits, we introduced more social learning elements in the CASP audit.

D. Delivery Against our (Revised) Operational Plan

IDI reformulated its 2020 plan in May, in response to COVID-19. The following table reports our delivery against this revised plan⁴.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
COMPONENT 1: FOSTER INNOVATION IN AUDIT AND EDUCATION PRACTICE			
Green Hat: IDI innovation exchange series	<ul style="list-style-type: none"> Green Hat seminar 2019: SAIs and data analytics Green Hat webinars 2019: Design thinking, authoring tools for digital education 	<ul style="list-style-type: none"> Series of Online Green Hat workshops on 'New Normal' Create a globally available innovation library 	<p>The initiative was renamed as SAI Innovations</p> <ul style="list-style-type: none"> 2 framing webinars delivered under the theme Innovative SAIs going F.A.R. 2 Marketplace events delivered (one on SAI – CSO cooperation and another one on Agile Audits) Innovation library under development
IDI's SDGs Audit Model (ISAM)	<ul style="list-style-type: none"> ISAM finalised for piloting 	<ul style="list-style-type: none"> ISAM available in Arabic, English, French and Spanish 	<ul style="list-style-type: none"> ISAM available in 4 languages with 2245 downloads. Advocacy and awareness activities include IDI-ASEANSAI Joint Webinar (about 200 participants), SAI Finland webinar, IDI-GIZ webinar, WGSDGKNI meeting, articles in IDC newsletter, SAI Russia newsletter
<p>IDI-ASOSAI cooperative audit of SDG implementation renamed:</p> <p>IDI-KSC-ASOSAI 'Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)'</p>	<ul style="list-style-type: none"> 15 SAIs in ASOSAI supported in conducting audit of preparedness for implementation of SDGs All SAIs completed the audit and eight SAIs have published audit reports 	<ul style="list-style-type: none"> Invitation to 29 SAIs from ASOSAI and PASAI to participate in Audit of strong and resilient national public health systems linked to SDG 3.d. Obtain SAI commitments electronically Online education of SAI teams for 3.d audit 	<ul style="list-style-type: none"> 14 SAIs from ASOSAI and 2 SAIs from PASAI signed SOCs 7 mentors trained in cooperation with WB, IBP, WHO 3.d Integrated Education and Audit Support launched (3.d IEAS). 64 SAI auditors currently accessing 3.d IEAS in ASOSAI and PASAI
<p>IDI-ARABOSAI cooperative audit of SDG implementation renamed</p> <p>IDI-KSC-ARABOSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)'</p>	<ul style="list-style-type: none"> Awareness raising and engagement with SAI leadership and key stakeholders 	<ul style="list-style-type: none"> Invitation to 19 SAIs from ARABOSAI to participate in Audit of strong and resilient national public health systems linked to SDG 3.d Obtain SAI commitments electronically Online education of SAI teams for 3.d audit 	<ul style="list-style-type: none"> 10 SAIs from ARABOSAI signed SOCs 8 mentors trained in cooperation with WB, IBP, WHO 3.d Integrated Education and Audit Support launched (3.d IEAS) in Arabic. 40 SAI auditors currently accessing 3.d IEAS in ARABOSAI
IDI-CAROSAI Cooperative Performance Audit	<ul style="list-style-type: none"> Two SAIs in CAROSAI supported in 	<ul style="list-style-type: none"> Invitation to 23 SAIs from CAROSAI to participate in 	<ul style="list-style-type: none"> 13 SAIs from CAROSAI and SAI Peru signed SOCs

⁴ The IDI OP Addendum 2020 included a scenario that no face to face events could be delivered between late March and end of December. Reporting is against the activities and results planned for this scenario.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
Moved from Professional SAIs work stream and now called IDI-KSC-CAROSAI 'Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)'	<ul style="list-style-type: none"> conducting audit of preparedness for implementation of SDGs Both SAIs completed the audit and published audit reports 	<ul style="list-style-type: none"> Audit of strong and resilient national public health systems linked to SDG 3.d Obtain SAI commitments electronically Online education of SAI teams for 3.d audit 	<ul style="list-style-type: none"> 5 mentors trained in cooperation with WB, IBP, WHO 3.d Integrated Education and Audit Support launched (3.d IEAS). 55 SAI auditors currently accessing 3.d IEAS in CAROSAI
IDI-OLACEFS Cooperative Audit on sustainable public procurement using data analytics (CASP)	<ul style="list-style-type: none"> Explored partnerships and secured resources for CASP 	<ul style="list-style-type: none"> CASP model based on ISAM SAI Leadership and Key Stakeholders workshop Webinar to discuss CASP and impact of COVID-19 Online education of 14 SAI teams on audit of Sustainable Public Procurement (SPP) using data analytics Online audit support to 14 SAIs for planning on audit of SPP 	<ul style="list-style-type: none"> CASP model based on ISAM developed SAI Leadership and Key Stakeholders workshop was held, with 51 participants Webinar to discuss CASP and impact of COVID-19 held for 521 participants Online education on audit of SPP using data analytics was provided to the 14 SAI teams, with 73 participants Online audit support to the 14 SAIs for planning on CASP audit provided
Pilot audit of nationally agreed targets linked to SDG 5.2 - elimination of violence against women	<ul style="list-style-type: none"> Illustration on elimination of intimate partner violence against women included in ISAM 	<ul style="list-style-type: none"> Online education for SAIs of Uganda and Serbia in audit of Elimination of Intimate Partner Violence Against Women (EIPVW) 	<ul style="list-style-type: none"> Audit was postponed to 2021 SAI Serbia withdrew Integrated education and audit support platform launched Initial stakeholder engagement started Communication plan to facilitate audit impact and stakeholder engagement approved and three communication/FAI activities completed
COMPONENT 2: LEVERAGE ON TECHNOLOGICAL ADVANCEMENT			
Digital education	<ul style="list-style-type: none"> eLearning specialist textbook in English, Arabic and French LMS administrators' courseware materials in four languages eLearning specialist certification courseware materials in four languages Pools of eLearning specialist and LMS administrators in OLACEFS, ASOSAI 	<ul style="list-style-type: none"> Pool of certified eLearning specialists in ARABOSAI and CREFIAF Regions IDI LMS updated and maintained Capacity development of IDI staff in digital education Support for development and delivery of increased number of eLearning courses Design and development of the LMS to support PESA digital education delivery. LMS Resources and Activities' self-running course available in English 	<ul style="list-style-type: none"> Certification was completed and 17 ELS in ARABOSAI and 7 in CREFIAF certified LMS upgraded to support a larger service demand Enrolment system in accordance with GDPR started IDI staff was trained Support for increased number of eLearning courses, IEAS and Online workspaces LMS tested for PESA-P delivery LMS self-running course available in English Digital Education support provided to ASOSAI, ARABOSAI, EUROSAI and PASAI

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
	<ul style="list-style-type: none"> and other English - speaking regions Support CBC to deliver webinars on auditing in complex and challenging contexts LMS support to ARABOSAI, EUROSAI and ASOSAI 	<ul style="list-style-type: none"> Support to ARABOSAI, EUROSAI, ASOSAI and PASAI in setting up own digital education eLearning specialist textbook available in Spanish Digital Education resources for SAIs on a dedicated webpage. Documented protocol for online workshops Explore solutions for moving from digital education to online work 	<ul style="list-style-type: none"> eLearning Specialist textbook in Spanish available on the webpage Launch of Healthy Interactions: Recipes for Online Facilitation. Available in English in the webpage
Data analytics in SAI audits (DASA) Now called Leverage on Technological Advancement (LOTA) initiative	<ul style="list-style-type: none"> IDI Green Hat seminar on SAIs and data analytics 	<ul style="list-style-type: none"> Partnerships established and resources secured 	<ul style="list-style-type: none"> Postponed to 2021 as LOTA manager joined in Jan 2021
COMPONENT 3: FACILITATE AUDIT IMPACT			
Facilitate Audit Impact (FAI) Initiative	N/A	<ul style="list-style-type: none"> FAI designed in consultation with key stakeholders Audit Impact questions in IDI global survey Audit Impact considerations mainstreamed in ISAM and its pilots FAI included in IDI's Cooperative Audit Support Model FAI Concept Paper on "Impact Driven SAIs" (Online development work) 	<ul style="list-style-type: none"> FAI initial design done in consultation with key stakeholders Audit impact questions included in IDI global survey Mainstreamed audit impact in ISAM and mainstreaming in pilots through e-learning FAI included in IDI's Cooperative Audit Support Model through ISAM Draft Concept paper

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

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. To realise the change embedded in our initiatives, we have worked together with SAI leadership, staff and other stakeholders. In 2020, our work has implied engaging with SAI leaderships on a number of occasions and in various initiatives. For instance, IDI has held leadership meetings to raise awareness and knowledge in the regions involved in the SDG implementation audit initiative, ultimately leading to SAIs' committing to undertake these audits by signing statement of commitments (SOCs). Moreover, SAI Innovations events have brought forward innovative practices from SAIs, involving their leaders.

SAI Communications and Stakeholder Engagement

SAI communications and stakeholder engagement is a critical part of both a high-quality audit process and high impact audits. Each component of this work stream has built in multi stakeholder engagement. The SAI Innovations webinars and marketplace events have brought together SAIs and stakeholders to exchange ideas on innovating to go F.A.R. ISAM mainstreams multi-stakeholder engagement throughout the audit process. The cooperative and pilot audits for SDGs implementation provided for bringing together SAI leadership and key stakeholders. Education material for stakeholder engagement for SAI teams and mentors has been developed by us, based on the ISAM model. The 14 SAIs undertaking audits of Sustainable Public Procurement in the OLACEFS region have been trained on the use of stakeholder analysis tools to be applied as an integral part of these audits. The rest of the teams will be trained in 2021.

Moreover, communications and stakeholder engagement has resulted from other activities, such as in the case of the CASP audit, where a webinar brought together more than 500 people, including external stakeholders. SAI communications and stakeholder engagement in 2020 was also practiced in the EIPVW pilot audit in Uganda, working together with the SAI to make a communication plan that combines activities for stakeholder engagement, with the embedded aim of facilitating audit impact through engaging with stakeholders and communicating with these and more broadly throughout the audit⁵. An example of such communication is the Twitter messages that IDI launched together with SAI Uganda.



Inclusiveness and Gender

Altogether across all initiatives, our activities in 2020, had 263 female and 260 male participants from SAIs, and 1058 participants where gender details are not available. The resource team for different initiatives had 26 female and 19 male during 2020.

Throughout all the initiatives in the work stream, gender and inclusiveness considerations have been mainstreamed. In the SAI Innovations initiative, we have reflected on gender and inclusiveness in determining the framing webinar panel, provided for different time zones and provided interpretation in four languages. Importantly we have tried to ensure that the concept of innovation is wide enough to recognise both developed and developing country context.

⁵ The plan is an extended version of a template that OAG Uganda has developed together with the Swedish National Audit Office.

In case of audits of SDGs implementation, ISAM includes the concept of leave no one behind in the definition of an audit of SDGs implementation. Gender and inclusiveness considerations feature in all the pilots of ISAM – audit of sustainable public procurement (SDG 12.7), audit of strong and resilient national public health systems (SDG 3.d) and audit of elimination of intimate partner violence against women (SDG 5.2.1). We also recommend keeping in mind Leave No One Behind (LNOB) considerations in deciding on the stakeholder engagement for these audits, to ensure that voices from different sections are heard. The Facilitating Audit Impact initiative considers gender and inclusiveness as an integral part of definition of audit impact, the FAI framework and support for impact driven SAIs.

At an input level we have included both men and women in the planning process for initiatives. We have strived to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives in all our work in 2020. 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 reflecting on the initial design of the Facilitating Audit Impact initiative, we have conducted a gender analysis.

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
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products	IDI Annual Performance & Accountability Reports	Auditing SDGs Version 0 exposed for comment (2018)	Target	N/A	ISAM (pilot version) published in English, Arabic, French and Spanish	IDI's SDGs Audit Model (ISAM) Piloted
					Actual	Guidance on auditing SDGs version 1 developed. SDG compendium published	ISAM published and available in 4 languages	
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through SAI Innovations events (formerly Green Hat); UN-IDI SAI Leadership and Stakeholder meeting, SDG Audit Initiatives (and female participation rate each year)	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	SAI Innovations : 200 UN/IDI: 478 Total: 678 (44% female)	SAI Innovations : 270 UN/IDI: 478 Total: 748 (44% female)
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)	SAI Innovation: 619 UN/IDI: 478 SDG Audit Initiatives: 755 Total: 1852 ⁶	
SAIs supported in professional	20	Cumulative number of SAI staff trained through	IDI Annual Performance	SDG Audit: 206 ELS: 71	Target	SDG Audit: 206 ELS: 141	SDG Audit: 300	SDG Audit: 376 ⁷

⁶ Gender breakdown not known for open events (no registration required)

⁷ The change of the target comes from the cumulative actual target 2020 consisting of 206 of the actual target 2019, 70 of CASP and 100 of 3.d audit.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
staff development		cooperative audits for SDGs, leveraging on technological advancement, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact (and female participation rate each year)	and Accountability Reports	BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)		BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 30 Total: 749 (44% female)
					Actual	SDG Audit: 206 ELS: 145 ⁸ BLS: 32 LMS: 136 FAI: 0 Total: 519 (34% female)	SDG Audit: 445 ELS: 145 ⁹ BLS: 32 LMS: 136 FAI: 0 Total: 758 (51% female)	
SAIs supported in leveraging on technology	21	Cumulative number of SAIs supported in exploring use of data analytics in audit	IDI Annual Performance & Accountability Reports	0 (2018)	Target	N/A	0	39 ¹⁰
					Actual	N/A	14	
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and Cumulative number of SAIs participating in Facilitating Audit Impact (FAI) activities ¹¹	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	15 SAIs
					Actual	IDI-IBP Partnership Established	Joint report published & launched	

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
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: auditing preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports (SDG preparedness, 3.d audits, CASP)	3 (2018)	Target	8	61	60
					Actual	51	56	
SAIs innovate by leveraging on technological advancements	19	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	4
					Actual	0	0	

⁸ This figure shows staff trained at the SAIs, not the actual number of IDI certified eLearning Specialists.

⁹ This figure shows staff trained at the SAIs, not the actual number of IDI certified eLearning Specialists.

¹⁰ This change comes from CASP about 14 SAIs and 3.d audit about 25 SAIs supported in using data analytics in audit.

¹¹ Indicator definition changed in light of changes to initiative design during the planning meeting. The design now focuses more on global and regional engagement. SAI specific support will be provided at a later stage, especially as a part of cooperative audit support.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		been used in the audit process)						
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Fighting Corruption	21	Cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority <i>(delivered under the Well-Governed SAIs work stream)</i>	IDI Annual Performance & Accountability Reports (SFC audits)	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43	Eng: 18 Ara: 11 Spa: 7 Fre: 14 Total: 50	

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 of the strategic plan. All risks for the work stream are covered in the risk register. No additional risks were identified.

H. Lessons Learned

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

IDI Delivery Model

- Moving to fully online work during COVID-19, our work leveraged on our long-term investment in digital education. Continuously upgrading and updating our digital education infrastructure and explore the full potential of new collaboration tools and facilitation formats is important in coming years.
- In order to ensure quality, integrity and technical requirements, it would be better to outsource online assessments for certification in the future
- The work stream needs to explore new delivery models and develop the capacity to move between different alternatives in light of the situation.
- Online development work takes time. In the future, there is a need to provide more time or reduce the scope of work.
- Facing increasing uncertainty implies, amongst other, a need to develop our capacity for strategic foresight.
- Carving out time and resources for experimentation is pertinent for innovation in our work stream. Innovation work has to take place outside the delivery chain.

Mobilising and Developing Appropriate Expertise

- Combined teams of SAI resource persons and subject matter experts works well. However, most resource persons need extensive training on the key principles of an SDGs implementation audit to prepare them for developing and delivering education contents and Supporting the audits.

- Online engagement allows us to get in more diverse expertise for a short duration. E.g. SAI Innovations webinars. However, it is challenging to keep the motivation and morale of resource persons who work on longer cooperative audits e.g. SDGs
- Hiring associates or getting them as in-kind contribution may be an alternative.

Partnerships

- Exploring and expanding partnerships continues to work well. As this is time consuming we need to carefully select the stakeholders we want to engage with.
- Our strategic partnerships have added tremendous value to our work. Exploring more strategic partnerships, especially with SAIs could add even more value in the future.

Internal Planning

- Carefully selecting the platform, the provider and format of our online interactions is pertinent. In making decisions we need to think of suitability for interpretation, features of the platform and objective of the interaction.
- Online interactions need to be planned well in advance. We can draw on stakeholders for helping us with platforms or with moderation of panels.
- While working in remote internal teams, the roles and responsibilities of each team member should be clearly defined.

Cooperative Audits

- Engaging with SAI supervisors and giving them a clear role in quality management has proved to be effective in facilitating cooperative audits.
- Reflections on the load we put on each cooperative audit. SAIs may not have the capacity to do too many new things at the same time.
- Mainstreaming audit impact considerations at each stage of the audit and in the education works well – as a constant reminder of the necessity of such work to the auditors.

Communications and Social Media

- COVID 19 heightened the need for regular and consistent communication with all key stakeholders. As the situation is very fluid constant updates and connect is important.
- Further developing our skills for writing effectively on our webpage and social media is important moving forward.
- A communication plan for an audit is a good idea. It also emphasizes the importance of planning the communication. In our support to the EIPVW audit in SAI Uganda, such a plan has been developed