



APPENDIX

IDI OPERATIONAL PLAN

2022

Corporate and Cross-Cutting Issues



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1. Maintaining Good Governance

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

IDI will organise at least two meetings of the IDI Board, in March and November 2022 respectively, of which at least one will be a face-to-face meeting if circumstances allow. Following precedents from 2021, IDI may also arrange focused, virtual board meetings to discuss emerging strategic issues where necessary.

IDI will ensure the Board is furnished with the following core documents annually:

- IDI Operational Plan and Budget (November)
- IDI Performance and Accountability Report (March)
- IDI Audited Financial Statements (March)
- IDI Risk Register (March and November)
- IDI Portfolio Review (March)

The Board has one committee, the Nomination and Remuneration Committee (NRC). This meets virtually as needed and is tasked with overseeing the selection and recommendations for appointments to the IDI Board. It also sets remuneration for the IDI management team, and framework for remuneration for the rest of IDI.

2. IDI Staff Recruitment, Development and Welfare

Recruitment

The IDI Strategic Plan 2019-23 foresaw the need to scale-up IDI staffing levels. However, medium term financial uncertainty at the start of the COVID-19 pandemic in 2020 led IDI to put recruitment plans on hold. IDI staffing increased by just one in 2020.

As IDI adjusted to the new normal, it became apparent that IDI requires significant additional staff and associate resources to deliver more initiatives through virtual means and compensate for reduced levels of in-kind support. Financially this will be offset by reduced direct expenditure on physical events. However, medium term finances remain uncertain, given possible global reductions in development finance. IDI therefore decided that most of the new positions filled during 2021 would be on fixed term contracts of around two years. Further, staff would be complemented by increasing use of associates (see below). To date during 2021, IDI staffing has increased by six, spread between independent SAIs, bilateral support (for Madagascar, South Sudan and Somalia) and GFU. In late 2021 and 2022 IDI plans to complete nine new recruitments, including three for bilateral support in Somalia, Madagascar and PAP-APP.

IDI's staffing levels (full time equivalents) at discrete points in time are summarised below¹. Given the increasing use of associates (see below) from 2021 onwards, these are shown in brackets after the staff positions.

Work Stream / Unit	Dec 2018	Dec 2019	Dec 2020	Nov 2021	Est. June 2022
Professional SAIs	6	7	8	6,55 (+4,8)	7,55 (+4,25)
Relevant SAIs	4	4	5	6,1 (+1,3)	7,1 (+1,4)
Well-Governed SAIs	8	9	9	7,75 (+0,3)	10,35 (+0,3)
Independent SAIs	1,5	1,5	1,5	3,9	5,0
Bilateral Support	4,5	4,5	4,5	7,85 (+1)	11,05 (+1)
Global Foundations Unit ²	2,5	3,5	3,5	4,73	5,33 (+0,5)
Director General & Strategic Support Unit	3	3	3	3,22	3,42
Administration	2,5	3,5	2,5	2,9	3,2
Total	33	36	37	44 (+7,4)	53 (+7,45)
Gender-disaggregated	14 f/19 m	17 f/19 m	18 f/19 m	20 f/24 m	50/50 gender balance aspired

Between 2018 and 2021, the gender balance in IDI's management team remained 3 men to 1 woman. Recruitments already in post (and returning staff) during 2021 have included six men and three women. A further one man has been recruited but has not yet started. In addition, one male and one female were no longer active staff members as of November 2021. During 2021 and into 2022, IDI will continue to make

¹ Staff on parental leave are excluded from current staffing figures as costs are reimbursed from the Norwegian Government.

² Previously INTOSAI-Donor Secretariat

efforts to encourage more female applicants and eliminate any perceived gender biases in how job adverts are written and in recruitment processes.

In addition, IDI has always been an organisation with male and female staff from diverse geographical backgrounds across the world. In 2021, almost half of IDI's staff came from countries outside of Europe. However, IDI is aware that intersectionality and diversity could be more systematically addressed. Thus, IDI has started to work with an expert on HR, gender and diversity in 2022 and seeks to implement recommendations from the expected report early 2022.

To enable IDI to obtain specific expertise for focused assignments, and partly as a response to reduced incentives for in-kind support during COVID-19, IDI has brought in ten associates and plans to recruit six more during 2022. These are non-staff positions filled by individuals working full or part time with IDI on a variety of medium-term arrangements, including secondments, consulting contracts and through agencies. In late 2021 IDI set up an external consultancy support on human resources, gender and diversity. This will be implemented mainly in 2022, examining several issues relating to staff conditions and contracts, regional employees, associates, gender balance and diversity.

Professional Development and Learning

Throughout 2021, IDI staff worked on an IDI organisational competency framework designed to improve its needs identification for recruitment and assessment of the development needs of staff. The competency framework is organised in three tiers. First, core competencies for all IDI staff based on the IDI principles of effectiveness, accountability and inclusiveness. Second, staff/grade level competencies based on IDI's six grade levels, from coordinator to Director General. Third, functional competencies that are needed for each work stream or unit in IDI to deliver on IDI's strategic and operational plans. IDI expects the competency framework to be finalised and approved in 2022. A competency framework for the IDI Board will also be developed in 2022.

The ambitions in the Strategic Plan mean that IDI needs to increase the diversity of staff skills. In 2021 IDI issued a new guide for staff to ensure clarity and equality in staff professional development. This will serve as the framework for professional staff development in 2022, with the needs of individual staff identified through performance appraisals with managers. IDI will continue to set aside a dedicated budget and up to 10 days staff time for each staff member to develop their professional skills. IDI will also organise IDI-wide trainings, delivered internally or externally. This includes rotating annual refreshers on IDI's corporate policies, especially its Code of Ethics, Safeguarding, Procurement and Anti-Corruption policies. In 2021, IDI developed an IDI internal online gender training, available for all IDI staff. In 2022 IDI will make training on strategic foresight available to staff that do not attend such training in 2021.

Staff Welfare and Mental Health

Staff welfare has always been a priority in IDI but as COVID-19 has entered the scene, staff welfare and mental health have become more crucial than ever. Research confirms that a culture of fear and silence around mental health is costly to employers and as such we work systematically through the IDI management team and our HR function in offering services that aim to promote and ensure staff welfare. Both the IDI management and HR have been trained by a counsellor in dealing with mental health issues. In addition, during COVID-19 IDI has offered counselling services through International SOS (ISOS) to employees who would like some follow up. We are evaluating the need to continue such services going forward.

During COVID-19, we have had weekly staff meetings to discuss the situation and ensured staff have the necessary equipment for setting up an office at home. We believe well-being initiatives from the employer are crucial during unforeseen and potentially very difficult times for our staff. Office chairs have been sent out to those staff who would like to have one delivered, and extra equipment such for example screens have been bought. The feedback from staff has been very positive with regards to these initiatives. The feeling of being taken care of is a feeling we recognize as valuable during COVID-19. We believe this is a positive factor in increasing resilience.

The Director General and Deputy Director Generals take an active role in following up on employees with regards to the well-being of their staff. During challenging time such as COVID-19 we choose to be one step ahead in trying to offer flexible solutions to deal with challenging circumstances. We are solution minded in order to ensure staff welfare and mental health is always put high on the agenda. In 2022 we will organize initiatives that will promote physical as well as mental health.

3. IDI's Internal Support: Director General and Strategic Support Unit

A. Objective

The IDI Director General (DG) and the Strategic Support Unit (SSU) respond and add value to IDI's strategic priorities throughout the strategic cycle, which supports all work streams and units to create value for SAIs.

B. Strategy

Responsibility for the implementation of all IDI Strategic and Operational Plans and execution of IDI's budget and financial management is delegated from the IDI Board to the DG. The DG leads by example across IDI and drives the culture and tone for how IDI works. The DG represents IDI to the IDI Board, and is the senior external face of IDI, often representing IDI and the Chair of the IDI Board in INTOSAI committees and other external fora. The DG leads IDI's management team and establishes the framework for delegating responsibility and ensuring accountability within IDI.

SSU takes on tasks that cut across different IDI departments, maximises synergies and promotes consistently high quality within and between departments, and supports the IDI management team to enable them to focus on delivering their core tasks. SSU has the following broad objectives:

- Adds value to and supports IDI delivery departments and IDI administration
- Creates value through synergies, shared services and improving strategic planning and performance
- Adds value to corporate governance and support functions
- Leads or supports stakeholder management to optimise support to SAIs
- Serves as the focal point for IDI's gender strategy

C. Delivery

Partnerships

IDI departments will continue to manage the majority of IDI's strategic partnerships in 2022. SSU handed over the strategic partnership with the International Budget Partnership to the Global Foundations Unit (GFU) in 2021. In 2022, SSU will continue to co-lead on developing IDI's partnership with the International Monetary Fund, coordinating this with all IDI units. The support and associated costs are planned and

reported under GFU. The IDI Gender Focal Point in SSU will continue to explore partnerships with organisations such as UN Women and other relevant stakeholders in 2022.

The DG leads on representing IDI to many external stakeholders and fora, including SAIs, INTOSAI bodies and regions, and donors. SSU has a lead role in stakeholder management with IDI's core donor group and with donors funding IDI across multiple areas of IDI's work³. This also includes individual reporting to donors where this is necessary and as per individual agreements.

A proportion of DG and SSU costs are reallocated to each work stream and funded through those work streams, while the remainder is funded through IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO)⁴, and the Austrian Development Agency (ADA).

Delivery Mechanisms

The DG and SSU mainly support and add value to IDI's strategic priorities and delivery mechanisms. This includes supporting IDI departments with their delivery mechanisms where SSU can add value. This also means that SSU will use eLearning, online meetings, online workshops, webinars and face to face meetings to support IDI staff in their delivery. In 2021, SSU developed a basic internal online eLearning course on gender for IDI staff. In 2022, all IDI staff, in particular new IDI staff and staff who want to refresh their gender knowledge, are invited to do the course.

D. Outline Plan 2022

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2022 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place • IDI corporate risk register owned by Board & updated twice per year • System of annual portfolio and foresight reviews established • System for disclosing related parties and guarding against conflicts of interest implemented 	<ul style="list-style-type: none"> • Facilitate IDI Board meetings in March (virtual) and November (face-to-face) • Facilitate additional virtual Board meetings • Update IDI risk register for Board meetings • Conduct annual IDI portfolio and foresight review • Support the development of Competency Framework for IDI Board 	<ul style="list-style-type: none"> • Facilitate IDI Board meetings in March and November • Facilitate additional virtual Board meetings • Update IDI risk register for Board meetings • Conduct annual IDI portfolio review
IDI Strategic Planning	<ul style="list-style-type: none"> • IDI Strategic Plan 2019-23 developed & approved following extensive global consultation 	<ul style="list-style-type: none"> • 2nd staff training course on strategic foresight • Possible future scenarios for SAIs and IDI identified 	<ul style="list-style-type: none"> • Further stakeholder consultations for strategic plan 2024-29

³ In 2021, this included ADA (Austria), GA Canada, EU, FCDO-UK, Irish Aid, OAG Norway, SAI Qatar, SAI Saudi Arabia, SECO (Switzerland) and Sida (Sweden). For 2022, IDI expects this group to stay similar. However, slight changes could be possible, depending on changes in funding.

⁴ To 31 March 2022

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> Strategic review of IDI to increase resilience and thrive under the new normal Board workshop to identify emerging strategic trends 'Plan the plan' document for IDI Strategic Plan 2024-29 drafted Awareness raising and 1st staff training course on strategic foresight delivered 	<ul style="list-style-type: none"> Strategic foresight embedded into IDI annual portfolio and foresight review Mid-term evaluation of 2019-23 strategic plan discussed by Board to inform future Start stakeholder consultations for strategic plan 2024-29 	<ul style="list-style-type: none"> Identify strategic questions and options for Board decision Draft, finalise and approve IDI Strategic Plan 2024-29
Operational Planning, Monitoring & Reporting	<ul style="list-style-type: none"> IDI approach to Operational Plans and Performance & Accountability Reports firmly established Reader friendly templates for Operational Plans and Performance and Accountability Reports adopted IDI results framework 2019-23 developed in line with Strategic Plan 	<ul style="list-style-type: none"> Issue IDI Performance & Accountability Report 2021 Prepare IDI Operational Plan 2023 and support preparation of budget 2023 with in-built flexibilities Support in-year plan and budget revisions Update admin. with changes to grant agreements Update and report against IDI results framework 	<ul style="list-style-type: none"> Issue IDI Performance & Accountability Report 2022 Prepare IDI Operational Plan 2024 and support preparation of budget 2024 with in-built flexibilities Support in-year budget revisions Update admin. with changes to grant agreements Update and report against IDI results framework
Stakeholder Management & Dialogue	<ul style="list-style-type: none"> Annual dialogue mechanisms established between IDI Board and development partners (DPs), IDI management and funding donors (online), and between INTOSAI and its regional bodies. However, due to COVID-19 the annual dialogue IDI Board – DPs did not take place. Other mechanisms were online or postponed Dialogue & reporting mechanisms established at level of specific grants 	<ul style="list-style-type: none"> Facilitate annual dialogue between IDI Board and development partners (around face-to-face November Board meeting) Hold six-monthly strategic dialogue with IDI core funding donors (of which, one face to face if circumstances allow) Report to funding partners on use of grant funds Coordinate & support development of funding proposals 	<ul style="list-style-type: none"> Facilitate virtual or face-to-face annual dialogue between IDI Board and development partners Hold six-monthly strategic dialogue with IDI core funding donors (of which, one face to face if circumstances allow) Report to funding partners on use of grant funds Coordinate & support development of funding proposals
Gender & Inclusiveness	<ul style="list-style-type: none"> Gender integration established as strategic shift in IDI 2019-23 Strategic Plan Initial IDI staff capacity on gender developed Gender analysis framework & guidance developed, gender analyses conducted for new IDI initiatives 	<ul style="list-style-type: none"> Further develop IDI staff competence by rolling out internal online gender course & facilitate support for other trainings Continuous support for gender analyses and focus on inclusiveness in new IDI initiatives 	<ul style="list-style-type: none"> Continue to facilitate the development of IDI staff competence Support gender analyses and focus on inclusiveness in new IDI initiatives Support the implementation of

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> Gender event included at 2019 INTOSAI Congress Gender and inclusiveness integration in INTOSAI Strategic Plan advocated for External pool of gender advisors established Gender TEAM with IDI Gender Champions established IDI gender strategy and policy approved & published Cooperation on gender with UN Women & IBP & CAAF Exploration on deeper cooperation with UN Women initiated IDI HR function, IDI work streams, GFU (2020 Global SAI Survey & Stocktaking) and bilateral supported on gender & inclusiveness issues 	<ul style="list-style-type: none"> Advocate for integration of gender & inclusiveness at INCOSAI 2022 and in INTOSAI community where possible Review and possibly renew external pool of gender experts Support implementation of the IDI gender strategy & policy Further develop gender & intersectionality and if necessary, a draft guidance on inclusiveness Explore partnerships with relevant organisations Continue support of HR function, work streams, GFU⁵ and bilateral on gender & inclusiveness Facilitate new IDI Gender Internal Assessment 	<ul style="list-style-type: none"> the IDI gender strategy & policy (incl. HR) Advocate for integration of gender & inclusiveness in INTOSAI community Apply a gender lens in developing the new IDI SP Explore and implement partnerships with relevant organisations Continue support of HR function, work streams, GFU and bilateral on gender & inclusiveness Support implementation of IDI Gender Internal Assessment
Evaluations & Ensuring Quality	<ul style="list-style-type: none"> IDI rolling evaluation plan 2019-23 established IDI evaluation policy & guidance finalised and published Evaluation of IDI bilateral support (4 components) Evaluation of IDI Support to SAI Somalia Evaluation of implementation of the SAI PMF Strategy Design and commission mid-term evaluation of implementation of the IDI Strategic Plan 2019-23 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Maintain IDI Audit and Evaluations Database Finalise mid-term evaluation of implementation of the IDI Strategic Plan Undertake QA reviews of IDI Global Public Goods Update and issue IDI protocol for quality assurance of global public goods Commission mid-term review of NAC Strategic Change Project - South Sudan 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Maintain IDI Audit and Evaluations Database Undertake QA reviews of IDI Global Public Goods Commission mid-term review of PAP-APP programme phase 2 Commission final evaluation of SPMR initiative (if required by SECO)
Forum for INTOSAI Professional Pronouncements (FIPP)	<ul style="list-style-type: none"> IDI DG member of FIPP, contributing to scrutiny of INTOSAI standard setting process 	<ul style="list-style-type: none"> Continued membership of FIPP 	<ul style="list-style-type: none"> Continued membership of FIPP
Support to Global Foundations Unit	<ul style="list-style-type: none"> Support implementation of INTOSAI Global Survey 2020 Support drafting and publication of SAI Global Stocktaking Report 2020 	<ul style="list-style-type: none"> Lead on partnership with IMF (reported under GFU) Support design of INTOSAI Global Survey 2023 	<ul style="list-style-type: none"> Lead on partnership with IMF (reported under GFU) Support implementation of INTOSAI Global Survey

⁵ SSU will support GFU in case of the establishment of an IDSC group on gender & inclusiveness.

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> Lead on partnership with IMF (reported under GFU) 		<ul style="list-style-type: none"> Support drafting of Global SAI Stocktaking Report 2023
Support to Management Team (together with Admin.)	<ul style="list-style-type: none"> IDI Procurement Policy updated IDI Internal Control Framework updated Support provided for development of other manuals Produce draft IDI competency framework 	<ul style="list-style-type: none"> Provide support for maintenance of policies and manuals Finalise IDI Competency Framework Draft competency framework for IDI Board Update IDI Environmental Policy 	<ul style="list-style-type: none"> Provide support for maintenance of policies and manuals

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The IDI DG will continue to back IDI's work streams, bilateral support and Global Foundations to support and develop SAI leaders in their specific environments and SAI cultures.

SSU will continue its support across IDI to apply a gender and inclusiveness lens on SAI culture and leadership issues, including on IDI's new leadership initiative "Mastery" under the well-governed SAIs work stream.

SAI Communications and Stakeholder Engagement

Both the IDI DG and SSU engage with IDI work streams, bilateral support and Global Foundations in their support to SAIs in communications and stakeholder engagement. The IDI DG and SSU will continue to share their experience in engaging with Development Partners, INTOSAI bodies, strategic partners and other stakeholders with SAIs wherever it adds value.

In addition, SSU has a leading support role in the implementation of the IDI Communications and Advocacy Strategy. This includes raising awareness on the role, benefits and challenges of SAIs, advocating for better SAI environment and support and applying a gender and inclusiveness lens in communications.

Inclusiveness and Gender

SSU is the IDI gender focal point, led the development of both the Gender Strategy and Policy in 2020/2021 and will now support IDI in the implementation of both in 2022. Following IDI's Accountability Framework in the Gender Policy, all IDI staff have a role and responsibility to implement the Gender Policy, its commitments and the Gender Strategy.

In 2022, the IDI Gender Focal Point in SSU will continue to ensure a strategic, coordinated and consistent approach to IDI's gender work and to the implementation of aforementioned documents and bring in an intersectionality and inclusiveness lens. The IDI Gender Focal Point provides necessary guidance and support for IDI staff to implement the Gender Policy and Strategy.

F. Expected Results

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
CROSS-CUTTING PRIORITIES										
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%
					Actual	(a) 40% (b) 33%	(a) 45% (b) 54%	(a) N/A (b) N/A	(a) N/A (b) N/A	(a) N/A (b) N/A
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10%	50%	80%	80%	80%
					Actual	14%	78%	N/A	N/A	N/A
Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership: a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 60%	a) 90% b) 60%	a) 90% b) 60%	a) 90% b) 60%
					Actual	a) 93% b) 50%	a) 96% b) 29%	(a) N/A (b) N/A	(a) N/A (b) N/A	(a) N/A (b) N/A

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
CROSS-CUTTING PRIORITIES										
SAIs considering inclusion and gender in their organisational practices	25	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	5	10	15	20
					Actual	2	8	N/A	N/A	N/A
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits (excluding financial audits) completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10%	15%	20%	25%	25%
					Actual	4%	N/A ⁶	N/A	N/A	N/A
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30	30	50
					Actual	15	15	N/A	N/A	N/A

⁶ N/A as no IDI supported cooperative audits were completed in 2020 due to Covid. Several initiatives which included cooperative audits were delayed or redesigned, and new initiatives such as TAI audits and 3d audits of resilient national health systems were launched.

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 IDI strategic plan.

IDI has identified the following additional risks which may prevent the DG and Strategic Support Unit from delivering its expected results and will implement the associated risk mitigation measures.

- **Risk: Culture not adequately integrated as a cross-cutting priority:** IDI cannot fulfil expectations to fully address the different cultural aspects in SAIs and in the INTOSAI community as a cross-cutting priority under all work streams, bilateral support and Global Foundations → Mitigation: SSU and DG to monitor how culture is integrated into some GPGs and initiatives under the work streams, but residual risk largely accepted.
- **Risk: Strategic foresight not adequately addressed:** IDI's approach to strategic foresight does not fit IDI's organisation and work and fails to improve IDI's next Strategic Plan → Mitigation: build IDI staff capacity on strategic foresight, integrate into IDI's strategic management cycle and provide for external support and expertise where necessary.

4. IDI's Internal Support: Administration Unit

A. Objective

The objective of the Admin Unit is to support all IDI work streams and units to strengthen IDI operations to create value for SAIs.

B. Strategy

The Admin Unit seeks to provide high quality support and services in the admin area and facilitate excellent working conditions for staff. The Admin Unit works to:

- Ensure sound financial management of the IDI (budgeting, accounting, invoicing, payroll, banking, and financial reporting).
- Ensure sound human resource management of the IDI, (facilitate recruitment processes, remuneration, onboarding, performance management through annual performance appraisal, professional development, organisational culture as well as ensuring a healthy, safe, resilient, diverse and thriving working environment)
- Ensure that local employment laws and regulations are fulfilled in those countries where IDI have employees
- Ensure that required systems, procedures, policies and Norwegian legal obligations are in place and are adhered to
- Develop, implement and maintain internal rules, regulations and policies.
- Advise and support DG on admin issues
- Develop and maintain an effective IT environment that optimises IDI's work.
- Procure administrative services and equipment, aiming to ensure efficient and effective IDI operations.

C. Delivery

Partnerships

The Admin Unit has the following partners that help to support the unit's delivery:

- Amesto Account House is the outsourcing partner on accounting through the Xledger accounting system.
- Visolit is the outsourcing partner on IT services and provides IT infrastructure, support and services.
- HRG/Amex is the preferred travel agent for all IDI travel.
- Securex, Just Payroll and SDWorx as provider of payroll services outside of Norway.
- International SOS is provider of travel safety services.
- HR Norge and Simployer to ensure that we are updated on HR trends and local legal issues

A proportion of IDI administration costs are reallocated to each work stream and funded through those work streams, while the remainder is funded through 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).

Delivery Mechanisms

The Admin unit mainly supports the other work stream and units. This includes facilitating delivery mechanisms for the other units. The Admin unit will use online meetings, training courses and face to face meetings to support IDI staff in their delivery.

D. Outline Plan 2022

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 2021)	Plan 2022	Tentative Plans 2023 onwards
IDI Governance	<ul style="list-style-type: none"> • Organise IDI Board Meetings; March (virtual) and November (in-person) • Facilitate work of IDI Board's NRC • Register Board members in Brønnøysund register • Seek solutions to build up IDI unrestricted reserves 	<ul style="list-style-type: none"> • Organise IDI Board Meetings; March (virtual) and November (in-person) • Facilitate work of IDI Board's NRC • Seek solutions to build up IDI unrestricted reserves • Registering Board members in Brønnøysund register 	<ul style="list-style-type: none"> • Organise IDI Board Meetings in March and November (in-person) • Facilitate work of IDI Board's NRC • Seek solutions to build up IDI unrestricted reserves • Registering Board members in Brønnøysund register
Budgeting & Financial Reporting	<ul style="list-style-type: none"> • Lead IDI 2022 budget process • Lead IDI in-year budget revision for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process 	<ul style="list-style-type: none"> • Lead IDI 2023 budget process • Lead IDI in-year budget revisions in June (internal) and October for approval by IDI Board • Align approach to IDI long-term financial 	<ul style="list-style-type: none"> • Lead IDI 2024 budget process • Lead IDI in-year budget revisions in June (internal) and October for approval by IDI Board

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> Produce IDI Financial Statements 2020 & manage audit process 	<ul style="list-style-type: none"> forecast with budgeting process Produce IDI Financial Statements 2021 & manage audit process 	<ul style="list-style-type: none"> Produce IDI Financial Statements 2022 & manage audit process
Human Resource Management	<ul style="list-style-type: none"> Develop IDI staff competency framework (with SSU) Lead IDI's professional development project group Lead IDI HR to COVID-19 Update and QA new IDI Employee Handbook in Simployer Revisit our digital onboarding module and make necessary changes QA GDPR routines on HR Review of remuneration system Review regional staff contracts to be in line with national legislation Review response by IDI HR to COVID-19 	<ul style="list-style-type: none"> Finalise IDI Competency Framework (with SSU) Draft competency framework for IDI Board (with SSU) Revisit our digital onboarding module and make necessary changes QA GDPR routines on HR Review regional staff contracts to ensure compliance with national legislation Review of HR systems through staff survey Crisis management training Review of crisis management process and systems HR, gender and diversity analysis in IDI Lead on bi-annual pay adjustment process 	<ul style="list-style-type: none"> QA GDPR routines on HR Crisis management training Review of crisis management process and systems
Policies & Guidelines	<ul style="list-style-type: none"> Embed systems for GDPR compliance Update IDI consultancy contract template Update IDI travel policy Update IDI internal control system Update IDI procurement policy 	<ul style="list-style-type: none"> Embed systems for GDPR compliance Update IDI consultancy contract template Update IDI environmental policy 	<ul style="list-style-type: none"> Review remuneration policy
Finance & Accounting	<ul style="list-style-type: none"> Finalise implementation of integrated IDI accounting system with expense module and time registration. Update IDI financial manual 	<ul style="list-style-type: none"> Finalise implementation of integrated IDI accounting system with expense module and time registration 	<ul style="list-style-type: none"> Update IDI financial manual

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Procurements	<ul style="list-style-type: none"> • Procurement of pool of consultants on design • Procurement of consultant on office redesign • Procurement of consultant on HR, gender and diversity 	<ul style="list-style-type: none"> • Tender travel services HRG/Amex • Tender IT solutions provider Visolit • Finalise office redesign and tender office rebuilding plans 	

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

Admin will continue to facilitate the services and equipment needed for IDI’s work streams and units to support and develop SAI leaders in their specific environments and SAI cultures.

SAI Communications and Stakeholder Engagement

Admin supports IDI work streams, bilateral support and Global Foundations in preparing funding requests and engages with Development Partners in connection with administration of grants.

In addition, Admin supports initiatives in the HR area for initiatives such as the “Together” initiative”.

Inclusiveness and Gender

Admin will continue to review and implement gender-responsive and inclusive measures throughout the organization in 2022. This will be done in the areas of human resource management including gender-responsive and inclusive recruitment and employment. This includes selection processes as well as reviewing the performance appraisal process and the area of promotions in order to develop and ensure gender responsive and inclusive practices. This contributes to the second strategic priority in the Gender Strategy to enable IDI to lead by example and to become a gender-responsive organisation itself. Admin will also contribute to developing and implementing an updated gender policy in 2022.

F. Expected Results

IDI’s administration unit does not have lead responsibility for delivery of results in the IDI results framework.

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 IDI strategic plan.

Most risks which may prevent the Admin unit from delivering on this plan are integrated into the IDI Corporate risk register. With a growing organisation there is a need to continuously review both IT systems and have technological and legal expertise available that can meet organisational needs.

5. Becoming a More Gender Responsive and inclusive IDI

IDI has started to implement its new Gender Policy (2021) and the Gender Strategy (2020), including a multi-annual gender action plan. One of the two strategic priorities under IDI's Gender Strategy is to lead by example as a gender-responsive organisation. In 2022, IDI will thus:

- Continue its engagement with an external expert to address IDI's commitment for gender balanced and diverse human resources - focusing on recruitment, career progression, salaries - and implement relevant recommendations from the report
- Ensure gender dimensions are integrated across the IDI competency framework
- Promote IDI's online basic gender course to increase IDI gender capacity and competences, support IDI staff in finding adequate in-depth courses, develop IDI staff capacities based on the new IDI competency framework where needed
- Continue facilitating internal or external support for IDI staff to support gender analyses
- Facilitate cross-departmental learning, which includes regular meetings and discussions of the IDI Gender Focal Point and Gender Champions
- Support gender champions in advancing gender and inclusiveness work in their departments
- Build gender with an intersectionality lens into new policies and guidance documents
- Integrate gender and inclusiveness in IDI's annual communications & advocacy work plans and budget, and build on global gender awareness campaigns
- Explore the possibility of establishing an online IDI knowledge / resource centre for gender equality
- Benefit as an organisation from partnerships with relevant organisations

Becoming more gender responsive and leading by example as an organisation is a strategic priority but also crucial for remaining credible in our support on gender and inclusiveness issues with SAIs.

6. Climate Change and the Environment

IDI remains committed to environmental sustainability. IDI will continue to uphold its environmental policy and key strategies to reduce negative effects on the environment and climate. During 2022, the IDI environmental policy will also be updated.

Even before COVID-19, IDI had already increased the use of eLearning and internet-based communication. IDI had then built on this experience and intensified its digital education and online work in 2020 and 2021. Moving into 2022 and beyond, IDI will leverage its experience of successfully managing online events to judiciously plan its initiatives with a mix of physical and online events.

In addition, IDI will continue to:

- Compensate for CO2 emissions to reduce air travel emissions
- Recycle in office and limit printing
- Encourage the use of public transport
- Look into more possibilities to reduce energy in the office and in its operations.

Prior to the current strategic plan, IDI partnered with the INTOSAI Working Group on Environmental Audit to support SAIs in environmental audit initiatives⁷. IDI had planned further environmental audit initiatives to

⁷ E.g. IDI/INTOSAI Working Group on Environmental Audit (WGEA) Programme on Forestry Management, and IDI/ASOSAI Environmental Audit Programme on Disaster Management.

respond to the current environmental crisis, including a performance audit of coastal erosion in the Caribbean, due to start in 2020. However, in response to the COVID-19 pandemic, IDI reprioritised towards the audit of emergency funding, resilient national health systems and the shadow pandemic of violence against women. Recognising that the climate crisis continues to escalate, IDI's relevant SAIs work stream will explore innovative approaches for auditing climate action in 2022 (as part of its Portfolio of Experiments initiative) and support SAIs in using some of these approaches from 2023 onwards. Similarly, at the 2021 INTOSAI-Donor Steering Committee, participants suggested establishing a group on climate change and the environment. In 2022 IDI will explore how to take forward these issues, together with relevant stakeholders. Meanwhile, during 2022, the initiative on audit of sustainable public procurement will continue to have strong environmental linkages.

7. Managing Risk

The IDI Strategic Plan 2019-2023 sets out IDI's approach to identifying assumptions, and assessing which assumptions are considered as critical risks which need to be actively managed. Based on the IDI results chain, IDI has identified its assumptions, and classified them as operational, reputational and developmental⁸. Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks. IDI's key risks, as of November 2021, are summarised in the table below. COVID-19 will continue to have a significant effect on IDI's risk assessment and management in 2022. In addition, the [2020 Global SAI Survey and Stocktaking Report](#) will influence IDI's risk assessment and management, in particular in the area of developmental risks.

Developmental Risks	
1.	Legislature support for SAIs: a lack of legislature interest in, and support for SAIs as well as increasingly weakened roles for legislatures in some countries, undermines the impact SAIs can have for the benefits of citizens.
2.	SAI Independence: the performance and impact of SAIs is hampered by constraints to operational, financial independence and mandates.
3.	SAIs leading by example: SAIs not leading by example in promoting accountability and transparency (especially public reporting); SAI Good Governance and Ethics. This undermines SAI performance, government performance, benefits for citizens and trust in SAIs.
4.	SAI strategic planning: poor quality SAI strategic plans undermine their long-term development and their selection of capacity development initiatives.
5.	ISSAI implementation and professionalisation SAIs do not have the capacity and resources to fully implement the ISSAIs, thus reducing audit quality and the impact of audit work for everyone. Further, in the absence of a regulatory mechanism and a common understanding of compliance, the credibility of the ISSAI framework/IFPP is gradually eroded by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant, undermining the basis for many IDI interventions. A SAI's journey towards ISSAI implementation is affected by the lack of professionally qualified public sector audit professionals due to limited professional education opportunities and availability of SAI specific professional development for financial, performance and compliance audit. ISSAIs may also not be agile or provide an enabling framework to factor in a fast-changing SAI environment.
6.	Competency based Certification: Lack of adequate resources, maturity of context and concern for consequences in some national contexts affect IDI ability to deal with integrity risks in assessments for competency-based certification.
7.	Sustainability: the way in which capacity development support is provided does not lead to sustainable SAI performance improvement (<i>e.g. poor alignment with strategic plans, poor coordination of support, no consideration of SAI absorption capacity, and new knowledge from participation in IDIs interventions not being</i>

⁸ IDI's risk management approach also includes natural risks, but at present, IDI has no significant natural risks that need to be managed.

<i>translated into changed practices within SAIs). SAIs do not have the resources to take forward capacity development efforts.</i>
8. SAI relevance: SAIs do not have adequate capacity and resources to keep track of and respond to emerging issues, leverage on technological advancement and achieve audit impact to stay relevant. SAIs do not have impact because of untimely reports, a lack of executive response and follow-up to recommendations from the audit or the legislature (based on the audit).
9. Leave no SAI behind: SAIs are not able to participate in capacity development initiatives or take advantage of them (in some contexts due to limited ICT infrastructure and connectivity). SAIs in the most challenged environments are unable to get the scaled-up and strategic support they need or to effectively benefit from IDI work streams and initiatives and make little progress in strengthening their performance.
Operational Risks
10. Quality: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.
11. Partnerships: As IDI increasingly partners to deliver on its work streams and other initiatives, IDI's partners may not have adequate resources and share IDI's approaches and routines to ensure contribution towards sustainable change.
12. Delivery Methods: IDI is not using the most appropriate and effective delivery methods in given circumstances. SAIs cannot take fully advantage of the delivery methods applied (see also risk 9 on 'Leave no SAI behind').
13. Funding: Insufficient, unpredictable and/or short-term funding and insufficient levels of reserves undermines IDI's ability to plan for and implement long term capacity development initiatives under its work streams, reducing sustainability and impact.
14. In-kind contributions and expertise: IDI cannot secure the quantity and quality of in-kind support and expertise (both from within and outside the INTOSAI community) that it currently relies on to deliver under its work streams, Global Foundations and bilateral support.
15. Staff safety: a major incident would affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities, work stream components, and/or locations. Would also have significant impact on IDI's reputation.
16. Staffing: IDI does not have the capacity to adequately absorb new staff or cannot secure the quantity and quality of staff necessary to deliver its portfolio.
17. Gender: IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio.
18. Internal governance: poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the strategic plan.
19. Financial transaction: Fraud attempts and transactions where IDI is unable to verify ownership with other party.
Reputational Risks
20. Stakeholder expectations: growing demand for IDI interventions means that expectations from IDI's many different stakeholders have to be managed adequately and some stakeholders' expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact.
21. Perceptions of conflict of interest: between different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others.
22. Staff conduct and safeguarding: a major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, its credibility as a delivery partner and its ability to secure necessary funding.
23. Support to/cooperation with SAIs, INTOSAI bodies and stakeholders from countries with Governments having - poor anti-corruption and/or - human rights and/or - gender & inclusiveness records or from countries with Governments not recognised by the UN or with SAIs/ Governments using IDI for own controversial political agendas: Entering into funding agreements, capacity development support or partnerships with them may cause reputational damage to IDI.

Most risks at the level of IDI's six strategic priorities are covered in the above. However, any risks specific to a particular strategic priority not covered by the above are included separately within the detailed plans, included in the different OP Appendices.

IDI Approach to Risk Management

The above key risks are included in the IDI corporate risk register, which is maintained by the Director General and approved at least every six months by the IDI Board. As is common practice, the full risk register, including assessment and IDI response, is classified as a confidential document. The risk register is used to monitor risks, consider IDI's response to risks, and assess the residual risks accepted by IDI after the effect of control measures. Broadly, operational and reputational risks are managed by the way IDI is governed, and decisions made by the IDI Board. Developmental risks are managed at the strategic level, through careful selection and prioritisation of IDI's service offer, and through effective communication and advocacy with global stakeholders.

8. IDI Budget and Financial Sustainability

The IDI budget for 2022 with comparable figures is set out in the table below. While there are significant differences compared to 2021 and 2020, the figures reflect continued strong support from donors and increased activity including gradual resumption of travel.

Total income for 2022 (as per contracted and expected grants) is estimated at NOK 115,3 million. This amount includes balances of NOK 27,4 million assumed to be carried forward in full from 2021. Donors have been supportive of the challenges with the new normal that require finding solutions to funds not spent in 2021. A prolonged period without travel and carrying forward the same level of funds as in 2021 beyond 2022 will be more challenging. Funding in 2022 is expected from the Norwegian Parliament, Sida, the Austrian Development Agency, SAI Latvia, SAI Qatar, SAI Saudi Arabia, MFA France, Irish Aid, Norad, SECO Switzerland, the German Ministry of Development (BMZ, awarded through the German Development Implementing Agency, GIZ), the European Union, the UK Foreign, Commonwealth and Development Office and USAID. A significant part of the funding is project funding of short-term nature.

Negotiations are ongoing for potential donor support for multiple year periods. IDI will continue efforts to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensuring the continued ability to support the SAIs in developing countries.

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

The budgeted expenditure for 2022 is estimated at NOK 89,2 million. The main assumption for 2022 is that travel activity will resume gradually, and primarily for individual travel and smaller workshops up to 15 participants. The budget continues to reflect the shift from physical to virtual delivery of support. The budget does however also include new projects within work streams and scaled up bilateral support. This means increased spending at country level. The number of staff and associates is expected to increase by 8 compared to today in order to deliver more initiatives through virtual means and compensate for possible reduced levels on in-kind support. The budget includes a 6% increase in staff costs excluding recruitments for the bi-annual adjustment in staff salaries. The increase in overhead costs includes continued investments in ICT, including the IDI website as well as an upgrade of the IDI office to meet demands of the new normal. The main portion of the funding is allocated to IDI work streams in the departments for SAI Governance and Professional and Relevant SAIs. IDI will monitor the expenses carefully, balance it against available funding and take necessary action to reduce the scope of activities if needed. The scope of

support to developing country SAIs in 2022 will be extended within IDI's strategic priorities in line with increased predictability of funding.

In-kind contributions of SAIs are a key source of resources for IDI. IDI receives support in the form of provision of in-kind staff support, translation and interpretation services, hosting events as well as recurring paid staff secondments. IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. SAI Indonesia currently supports IDI with additional part and full-time staff. IDI will seek to expand such support from the SAI community during 2022 as well. IDI Budget 2022 details are shown below⁹.



IDI Budget 2022

Expenditure & Funding						
	Budget 2022	Full Year Forecast 2021	Revised Budget June 2021	Actual 2020	Budget 2022 vs 2021 Forecast	Budget 2022 vs Actual 2020
Sub-Total Professional SAIs	14 049 121	11 545 945	14 750 597	8 421 967	2 503 176	5 627 154
Sub-Total Relevant SAIs	11 288 899	11 463 090	10 285 938	11 772 433	- 174 191	- 483 534
Sub-Total SAI Independence	8 291 906	4 999 748	6 640 566	3 184 030	3 292 158	5 107 876
Sub-Total Well-Governed SAIs	22 655 621	16 739 388	16 956 567	16 272 459	5 916 233	6 383 162
Sub-Total Bilateral	21 765 866	11 738 079	14 333 357	9 250 222	10 027 787	12 515 644
Total Global Foundations	8 556 650	8 051 401	10 315 203	4 370 393	505 248	4 186 257
Total DG & SSU	1 508 468	1 192 308	1 439 410	685 860	316 159	822 608
Total Administration	1 127 644	1 308 287	1 432 030	1 439 457	- 180 643	- 311 813
IDI Total Expenditure	89 244 175	67 038 246	76 153 667	55 396 821	22 205 929	33 847 354
Core Funding	44 095 591	41 310 846	43 757 755	28 178 895	2 784 744	15 916 696
Earmarked Funding	43 789 576	27 808 364	32 792 886	27 217 926	15 981 213	16 571 650
Carry Forward / Deferred Income	27 406 667	25 325 703	25 325 703	-	2 080 964	27 406 667
IDI Total Funding	115 291 834	94 444 913	101 876 344	55 396 821	20 846 921	59 895 013
Funding Gap (-)/Surplus(+)	26 047 659	27 406 667	25 722 676	-	0 - 1 359 008	26 047 659
IDI Reserves & Deferred Income						
Unrestricted Reserves						
Foundations Equity	250 000	250 000	250 000	250 000	0	0
Interest earned on foundation's capital	224 566	222 566	222 566	222 566	2 000	2 000
Interest earned on OAGNs Funds	174 627	164 627	164 627	0	10 000	174 627
Contributions from INTOSAI, Kuwait, Saudi	1 762 422	1 529 277	1 529 277	1 351 211	233 145	411 211
Annual INTOSAI Grant	172 411	232 641	188 714	179 694	-60 230	-7 283
	2 584 026	2 399 111	2 355 184	2 003 471	184 915	580 555
Deferred Income						
Donor Grants Received in advance	26 047 659	27 406 667	25 722 676	32 271 770	-1 359 008	-6 224 111
Total Closing Balance	28 631 685	29 805 778	28 077 861	34 275 241	-1 174 093	-5 643 556

⁹ Income/funding figures for 2022 and 2021 include all income/funding whilst figures for 2020 actuals only include recognised income or grants used as stated in the annual accounts. Surplus funding from 2020 is found under Deferred Income.