



APPENDIX  
IDI OPERATIONAL PLAN  
2022



## 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. Strategy

Relevant SAIs matter. Unless SAIs demonstrate relevance, they cannot be effective in delivering value and benefits for all. The COVID-19 pandemic heightened the need for SAIs to adapt to changing times and changing contexts to stay relevant.

IDI strategy for supporting relevant SAIs focuses on innovation, digital education, the 2030 agenda, equal futures for all, leveraging on technology and audit impact. This work stream includes three components:

1. ***Foster innovation in audit and education practice***
2. ***Leverage on technological advancement***
3. ***Facilitate Audit Impact***

IDI fosters innovation in audit and education practice, by delivering SAI Innovations events on an annual basis, supporting audits of SDGs (preparedness & implementation), and working with digital education and online work. As a part of fostering innovation in audit practice and keeping with IDI's commitment towards gender and inclusiveness, IDI will launch an 'Equal Futures Audit'(EFA) initiative in 2022. Under this initiative, we will promote the role of SAIs in contributing to equal futures, explore innovative solutions for equal futures audits and facilitate cooperative audits on high priority areas related to gender and inclusiveness. As a part of the portfolio of experiments, IDI will explore innovative approaches for auditing climate action.

We will continue to support SAIs through the Leveraging On Technological Advancement (LOTA) initiative. Under LOTA, we will help SAIs in assessing their needs through LOTA scans and developing LOTA strategies. LOTA will also develop a curriculum on technology for SAI auditors, create a community of experts and launch a cooperative technology audit.

The third component envisions impact driven SAIs. We plan to progress towards this vision by continuing our work from 2021 in mainstreaming audit impact considerations in all our initiatives. In facilitating audit impact, we plan to use delivery mechanisms like advocacy and awareness raising, support for enhancing audit impact and exploring innovation approaches for facilitating impact driven audits, robust follow up systems and strong stakeholder coalitions.

Besides the three components, we have reflected on some key principles in our planning for 2022. We have looked at our plans to check if they are ***flexible, agile, innovative, resilient, scalable, compliant, coherent, inclusive and doable***. For example, the LOTA initiative will provide flexible support to SAI teams by making available tools, guidance and education for building a LOTA strategy and SAI auditors capacity. LOTA is agile

as it provides support on a need that is assuming centre stage in the current context. It is innovative in introducing new tools like LOTA scans, a new curriculum on technology for SAI auditors and new approaches to audit technology. The support under LOTA is resilient and scalable as the support can be delivered in both online and in-person formats, based on SAI needs and the travel situation. Such support will also enable SAIs to be more resilient by using technology for audits. All audit support provided under LOTA will be based on ISSAI compliant methodologies. LOTA will also comply with IDI requirements like GDPR and gender and inclusiveness requirements. We have carried out a gender analysis and are mainstreaming gender and inclusiveness considerations through the different activities and deliverables of the initiative. LOTA support for use of technology and audit of technology will be based on LOTA scan and needs of SAIs. As such the audits will be doable for most SAIs. LOTA is linked to several initiatives across work streams – it is linked to the audit methodology work and professional education in the Professional SAIs work stream, it is linked to SAI Innovations, digital education and audit of SDGs implementation in the Relevant SAIs work stream and it is linked to the PICTURE initiative in the well governed SAIs work stream.

### C. Delivery

#### Partnerships

The initiatives are designed, developed and delivered in cooperation with many partners. These include all INTOSAI regions, INTOSAI bodies like the Knowledge Sharing Committee (KSC) and its working groups e.g. Working group on Sustainable Development Goals & Key Sustainable Development Indicators (WGSDG KSDI), Working Group on IT Audit (WGITA), Working Group on Impacts of Science and Technology on Auditing (WGISTA), Working Group on Big Data (WGBD), INTOSAI General Secretariat (INTOSAI GS) and several SAIs in the INTOSAI community. We have a strategic partnership agreement with SAI of Indonesia.

In terms of stakeholders outside the INTOSAI community, we receive support from United Nations bodies (United Nations Department of Economic and Social Affairs (UNDESA), UN Women, World Health Organisation (WHO), United Nations Economic and Social Commission for Asia and the Pacific (UN ESCAP), Association of Chartered Accountants (ACCA), International Budget Partnership (IBP), World Bank, Open Contracting Partnership (OCP) and Partners for Review (P4R).

Federal Ministry for Economic Cooperation (BMZ) provides funding for the audit of SDGs implementation initiative through Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ); the Inter American Development Bank (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 (EU) supports across the work stream. The work stream also utilises 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

Due to COVID-19 we have explored a variety of mechanisms for supporting SAIs in the Relevant SAIs work stream. Some of the key mechanisms are detailed below.

1. **Integrated Education and Audit Support** – These are mainly online platforms that 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 are currently using such platforms for SDG implementation audits. In 2022 we will also use them for LOTA, Facilitating Audit Impact (FAI) and Equal Futures Audits(EFA).

2. **Expert Groups** – We set up expert group consultations for securing required subject matter expertise in audit areas and for the development of tools and guidance. Such consultations have generally assumed round table formats.
3. **Frameworks, Models & Tools** – As a part of our support to SAIs we develop several frameworks, models and tools. These include IDI’s SDGs Audit Model (ISAM), SDGs ecosystems mapping tool and stakeholder engagement tools. In 2022 we plan to update ISAM, provide LOTA scan tool, curriculum for data literacy of SAI auditors and develop frameworks for robust follow up systems and strong stakeholder coalitions.
4. **SAI Innovations Marketplace** – As a part of the SAI Innovations initiative, IDI will host a SAI Innovations Marketplace. SAIs, INTOSAI bodies and stakeholders will be invited to showcase their innovations in this marketplace through webinars, blogs, case studies, round tables etc.
5. **Learning Festival** – Starting from 2021, we will host annual learning festivals. These festivals will provide a platform for bringing the latest thinking in relevant emerging areas to our resource pools and certified SAI staff. We will also use the opportunity to foster communities and vibrant networks.
6. **Lessons Learned** - We endeavour to set up internal opportunities to learn continuously and act fact on lessons learned. We also provide platforms for SAIs to reflect on lessons learned and plan way forward actions based on the learning.
7. **Connecting the Dots** – We set up activities and events that connect initiatives and bring out the synergies between different strands of work. e.g. the SAI Innovation events in 2022 will focus on ‘Getting more from Audit in the Digital Age’ thus connecting them to the LOTA Initiative. In the Auditing SDGs initiative, activities linked to facilitating audit impact will be undertaken for all the SDG implementation audits and for some SAIs that participated in the SDG preparedness audits, linking the FAI and the SDG initiatives. FAI is also interwoven with high quality financial, performance and compliance audits supported under the Professional SAIs workstream.
8. **Portfolio of Experiments** – Since 2021 we have introduced a portfolio of experiments to create space for experimentation, exploration and innovation in new areas. While we plan to conduct some of this exploration as a part of initiatives e.g. Financial Audit Analytics experiment will be a part of LOTA, we also plan to take up independent experiments. In 2022, we plan to explore innovative audit approaches for auditing climate action. We will also continue to explore greater accessibility features for our learning management system.

#### 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
<b>COMPONENT 1: Foster Innovation in Audit and Education Practice</b>			
SAI Innovations	<ul style="list-style-type: none"> <li>2021 series on “Innovating for Impact” consisting of two framing webinars delivered in four languages globally</li> </ul>	<ul style="list-style-type: none"> <li>Design &amp; deliver 2022 series on “Getting more from Audit in the Digital Age”(one framing webinar delivered</li> </ul>	<ul style="list-style-type: none"> <li>Design &amp; deliver 2023 series on a topic to be decided (including framing</li> </ul>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> <li>Four SAI Market Place events organized. SAI Innovations Resources web page available on IDI website</li> </ul>	<p>twice, in four languages globally)</p> <ul style="list-style-type: none"> <li>Host two SAI Marketplace webinars</li> <li>Maintain the SAI Innovations resources webpage</li> </ul>	<p>webinars, in four languages globally)</p> <ul style="list-style-type: none"> <li>Host two SAI marketplace webinars</li> <li>Maintain the SAI Innovations resources webpage</li> </ul>
Audit of SDGs Implementation ISAM	<ul style="list-style-type: none"> <li>Global Webinar: "Reflections on ISAM"</li> <li>ISAM webinar for SAIs of CIS countries (in Russian) in cooperation with WGSDG</li> </ul>	<ul style="list-style-type: none"> <li>Update ISAM based on feedback and lessons learned from piloting</li> <li>Carry out activities for disseminating updated ISAM</li> </ul>	<ul style="list-style-type: none"> <li>Use updated ISAM to support audits of SDG implementation</li> </ul>
IDI-KSC-ASOSAI - ARABOSAI - CAROSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)	<ul style="list-style-type: none"> <li>39 SAI teams from ASOSAI, PASAI, ARABOSAI and CAROSAI supported through an integrated education and audit support (IEAS) platform</li> <li>Three SAI Leadership and Key Stakeholder Meetings held for participating SAIs and key stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>39 SAIs teams supported in conducting and reporting on the 3.d audits</li> <li>15 SAIs complete 3.d audits and issue audit reports as per mandate</li> <li>Lessons learned and sustainability plans discussed and documented</li> <li>Support for development of SDGs Audit Portfolio by SAIs</li> <li>Quality Assurance (QA) panel for ARABOSAI identified and trained</li> <li>SAIs supported in developing FAI action plans</li> </ul>	<ul style="list-style-type: none"> <li>SAIs issue reports as per legal mandate</li> <li>QA reviews of 3.d audits as per agreed TORs.</li> <li>SAIs supported in FAI activities</li> </ul>
IDI-OLACEFS Cooperative Audit on Sustainable Public Procurement using data analytics (CASP)	<ul style="list-style-type: none"> <li>Blended audit support to 14 SAIs in OLACEFS for conducting and reporting</li> </ul>	<ul style="list-style-type: none"> <li>Lesson Learned and sustainability plans discussed and documented</li> <li>10 SAIs complete CASP audits and issue audit reports as per mandate</li> <li>QA panel for CASP identified and trained</li> <li>QA reviews conducted as per agreed TORs</li> <li>SAIs supported in developing FAI action plans</li> </ul>	<ul style="list-style-type: none"> <li>SAIs issue reports as per legal mandate</li> <li>QA reviews of CASP audits as per agreed TORs</li> <li>SAIs supported in FAI activities</li> </ul>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Pilot audit of elimination of intimate partner violence against women (linked to SDG 5.2)	<ul style="list-style-type: none"> <li>SAI Uganda pilot audit supported through IEAS</li> <li>Stakeholder and subject matter experts engagement facilitated</li> </ul>	<ul style="list-style-type: none"> <li>SAI Uganda completes the audit and issues its audit report as per mandate</li> <li>Lessons learned discussed and documented</li> <li>SAI Uganda supported in developing an SDG audit portfolio</li> <li>SAI Uganda supported in developing an FAI action plan</li> </ul>	<ul style="list-style-type: none"> <li>QA review as per agreed TOR.</li> <li>Support FAI activities as agreed</li> </ul>
SDG Preparedness – Facilitating Audit Impact	<ul style="list-style-type: none"> <li>SDG Preparedness Audit Stocktaking, and FAI meetings conducted for participating SAIs</li> </ul>	<ul style="list-style-type: none"> <li>15 SAIs supported in developing FAI action plans</li> </ul>	<ul style="list-style-type: none"> <li>Support for implementation of FAI action plan based on requests</li> </ul>
Equal Futures Audit (EFA)	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Develop a strategy for EFA in consultation with key stakeholders</li> <li>Develop a framework for auditing “Leave no one behind”</li> <li>Create an Equal Futures Audit (EFA) Platform for advocacy and awareness raising</li> <li>Launch an equal futures audit in a high priority area</li> </ul>	<ul style="list-style-type: none"> <li>Support SAIs in conducting an equal futures audit</li> <li>Advocacy and awareness raising through the EFA Platform</li> </ul>
<b>COMPONENT 2: Leverage on Technological Advancement</b>			
Digital Education (DE)	<ul style="list-style-type: none"> <li>IDI LMS updated and maintained</li> <li>LMS and Alumni Apps explored</li> <li>DE and online work (IDI and INTOSAI regions, SAIs and stakeholders) supported</li> <li>Two workshops conducted as a part of the “Healthy Interactions” Series</li> <li>Learning Festival held for DE resource pools</li> <li>DE Support provided for PESA-P setup, delivery and monitoring</li> </ul>	<ul style="list-style-type: none"> <li>IDI LMS updated and maintained.</li> <li>Improve IDI LMS accessibility</li> <li>Launch of customized LMS app</li> <li>Provide DE support to PESA-P delivery, monitoring and assessments</li> <li>Support DE across IDI, including updates about new features (accessibility, reporting and gamification).</li> <li>Annual Learning Festival for CPD and networking for eLearning specialists and LMS administrators</li> </ul>	<ul style="list-style-type: none"> <li>IDI LMS updated and maintained</li> <li>Support DE and online work across IDI</li> <li>Annual Learning Festival for CPD and networking for eLearning specialists and LMS administrators</li> </ul>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Leverage on Technological Advancement (LOTA) initiative	<ul style="list-style-type: none"> <li>• LOTA strategy and framework developed after consultation with stakeholders</li> <li>• Branding and communication package created</li> <li>• Development of LOTA Scan Tool and Guidance initiated</li> <li>• LOTA Talks on Healthcare Analytics delivered in four languages</li> </ul>	<ul style="list-style-type: none"> <li>• LOTA Scan tool and guidance available in four languages</li> <li>• LOTA scan piloted by five SAIs</li> <li>• LOTA Talks for SAI leaders and stakeholder</li> <li>• LOTA Connect launched for experts across INTOSAI and external stakeholders</li> <li>• Curriculum on 'Technology for SAI Auditors' developed</li> <li>• Launch of LOTA Tech Cooperative Audit</li> </ul>	<ul style="list-style-type: none"> <li>• SAIs supported in developing LOTA strategies</li> <li>• LOTA Talks held</li> <li>• Integrated education and audit support for LOTA tech cooperative audit</li> <li>• Foster robust interaction through LOTA connect</li> </ul>
<b>COMPONENT 3: Facilitate Audit Impact</b>			
Facilitate Audit Impact (FAI)	<ul style="list-style-type: none"> <li>• FAI strategy and 3x3 framework developed in consultation with stakeholders</li> <li>• 'What is the Audit Impact of SAIs?': A Reflection Paper published</li> <li>• Global Summit on SAI Audit Impact held</li> <li>• Audit impact considerations mainstreamed in relevant IDI initiatives</li> <li>• FAI action plan templates developed for all audit types</li> <li>• FAI support for SDG preparedness audits launched</li> </ul>	<ul style="list-style-type: none"> <li>• FAI Ignite series for awareness-raising and advocacy</li> <li>• Support for FAI action plans as a part of cooperative audits</li> <li>• Launch of 'Planning for Impact' project</li> <li>• Development of a framework for robust follow up systems</li> <li>• Development of a framework for strong stakeholder coalitions</li> </ul>	<ul style="list-style-type: none"> <li>• FAI Ignite series</li> <li>• Support SAIs in establishing robust follow up systems</li> <li>• Support SAIs in engaging for strong stakeholder coalitions</li> <li>• Support relevant implementation activities of FAI action plans</li> </ul>
<b>Cross cutting</b>			
Portfolio of Experiments	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Explore innovative approaches for auditing climate action</li> </ul>	<ul style="list-style-type: none"> <li>• TBD</li> </ul>
Engagement with key stakeholders	Engaged with GIZ, Partner for Review, WHO, World Bank, UN ESCAP, UN Women, UN ESCWA, IBP, ACCA, KSC, WG SDGKSDI, WGITA, WGISTA, INTOSAI WGBD, INTOSAI GS, INTOSAI SCEI, INTOSAI regions, EUROSAI Task Force on Municipal Audit, IADB	<ul style="list-style-type: none"> <li>• Engage with relevant INTOSAI bodies, regions and key stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>• Engage with relevant INTOSAI bodies, regions and key stakeholders</li> </ul>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Liaise with INTOSAI regions	<ul style="list-style-type: none"> <li>Responsible for liaising with ASOSAI, PASAI, EUROSAI &amp; OLACEFS</li> </ul>	<ul style="list-style-type: none"> <li>Responsible for liaising with ASOSAI, PASAI, EUROSAI &amp; OLACEFS</li> </ul>	<ul style="list-style-type: none"> <li>Responsible for liaising with ASOSAI, PASAI, EUROSAI &amp; OLACEFS</li> </ul>

## 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. To realise the change embedded, we will work together with SAIs and stakeholders to facilitate a move towards creating enabling SAI cultures. For instance, in FAI, IDI will continue to reflect on how to support an impact driven culture in SAIs. The key driver of change in any SAI is the leadership. As can be seen from this plan, engagement with SAI leadership is planned at each stage of all initiatives in this work stream. SAI leadership will be consulted in designing initiatives, they will be included in strategic discussions on how the initiative will be taken forward in their SAIs, they will be asked to make commitments, they will be introduced to a variety of stakeholders and they will be accountable for monitoring and ensuring results in areas where support is provided.

### SAI Communications and Stakeholder Engagement

SAI communication and stakeholder engagement is a critical part of both a high-quality audit process and high impact audits. We have built in multi-stakeholder engagement in each component of this work stream. The SAI Innovations webinars and marketplace events will bring together SAIs and stakeholders to exchange ideas on “Getting more from audit in the digital age”. ISAM mainstreams multi-stakeholder engagement throughout the audit process. The cooperative and pilot audits for SDGs implementation provide for bringing together SAI leadership and key stakeholders. SAI teams and mentors are trained on the use of stakeholder analysis tools for the audits. Forming stakeholder coalitions is an integral part of the framework for facilitating audit impact, with a strategic goal of strong stakeholder coalitions.

### Inclusiveness and Gender

We have mainstreamed gender and inclusiveness considerations throughout all the initiatives in the work stream. We have conducted gender analysis for LOTA and FAI. We will mainstream gender and inclusiveness considerations in both the initiatives. In the SAI Innovations initiative, we reflect on gender and inclusiveness in determining the framing webinar panel, provide for different time zones and provide interpretation in four languages. Importantly we have tried to ensure that the concept of innovation is wide enough to recognise diverse local contexts. The SDG implementation audits will examine the principle of leave no one behind. Most importantly we will launch the EFA for promoting and supporting SAI contribution to equal futures through its audit work.

At an input level we try to include both men and women in the planning process for initiatives. We strive to have gender balanced teams of experts and resource persons, to provide for equal opportunities and to balance perspectives. 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. At IDI, we strive to create inclusive digital experiences in our eLearning courses and live events. We adhere to the Web Content Accessibility Guidelines (WCAG) 2.1 AA recommendations and other accessibility standards while designing and developing eLearning solutions. We endeavour to partner with



key stakeholders like IBP, UN Women, INTOSAI regions, INTOSAI bodies in promoting and supporting gender & inclusiveness.

#### **F. Risk Management**

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

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

No additional risks identified.

## G. Expected Results

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
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	ISAM) Piloted	ISAM (updated version) published in English	ISAM (updated version) published in four languages
					Actual	Guidance on auditing SDGs version 1 developed. SDG compendium published	ISAM published and available in 4 languages	N/A	N/A	N/A
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, LOTA Talks, FAI Ignite Series and Equal Futures Audit Platform (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 Healthy Interactions Series: 50 LOTA Talks: 30	SAI Innovations : 1759 UN/IDI: 478  FAI Ignite : 80 LOTA Talks : 100 EFA Platform : 50 Total: 2467 (44% female)	SAI Innovations: 2200 UN/IDI: 478  FAI Ignite: 120 LOTA Talks : 200 EFA Platform: 100 Total: 3098 (44% female)
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)	SAI Innovations: 619 UN/IDI: 478 SDG Audit Initiatives: 755	N/A	N/A	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
							Total:1852 <sup>1</sup>			
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, leveraging on technological advancement, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact, learning festival (and female participation rate each year)	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	SDG Audit: 376 <sup>2</sup> ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 30 Total: 749 (44% female)	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 60 LF <sup>3</sup> 350 <sup>4</sup> Total: 1129 (44% female)	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 70 LF:550 Total: 1339(44% female)
					Actual	SDG Audit: 206 ELS: 145 <sup>5</sup> BLS: 32 LMS: 136 FAI: 0 Total: 519 (34% female)	SDG Audit:445 ELS: 145 <sup>6</sup> BLS: 32 LMS: 136 FAI: 0 Total: 758 (51% female)	N/A	N/A	N/A
SAIs supported in leveraging on	21		IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	a) 39 <sup>7</sup> b) N/A N/A	a) 39 <sup>8</sup> b) LOTA Scan: 5 LOTA Coop Audits:5	a) 39 <sup>9</sup> b) LOTA Scan: 10 c) LOTA Coop Audits: 10

<sup>1</sup> Gender breakdown not known for open events (no registration required)

<sup>2</sup> 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.

<sup>3</sup> Learning Festival moved from indicator 19 to indicator 20 as planned activities are professional development activities rather than knowledge sharing activities.

<sup>4</sup> This figure shows the cumulative number of SAI staff trained at the Learning Festival, which includes resources pools, SYL graduates and PESA-P participants from both Professional and Relevant SAIs. It also includes the cumulative number for Healthy Interactions Series, since in 2022 it will be merged with the Learning Festival

<sup>5</sup> This figure shows staff trained at the SAIs, not the actual number of IDI certified eLearning Specialists.

<sup>6</sup> This figure shows staff trained at the SAIs, not the actual number of IDI certified eLearning Specialists.

<sup>7</sup> This change comes from SDG audits initiative: CASP about 14 SAIs and 3.d audit about 25 SAIs supported in using data analytics in audit.

<sup>8</sup> This change comes from SDG audits initiative: CASP about 14 SAIs and 3.d audit about 25 SAIs supported in using data analytics in audit.

<sup>9</sup> This change comes from SDG audits initiative: CASP about 14 SAIs and 3.d audit about 25 SAIs supported in using data analytics in audit.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
technology		Cumulative number of SAIs supported in a) Exploring use of data analytics in audit b) LOTA Scan LOTA Cooperative Audit			Actual	0	14	N/A	N/A	N/A
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	N/A	N/A	N/A
					Actual	IDI-IBP Partnership Established	Joint report published & launched	N/A	N/A	N/A
		0 (2018)		Target	N/A	N/A	15 SAIs	25 SAIs	30 SAIs	
				Actual	N/A	N/A	N/A	N/A	N/A	
		Cumulative number of SAIs participating in Facilitating Audit Impact (FAI) activities <sup>10</sup>								

Explanation for amendment, addition or removal of indicators: Indicators 19,20,21 and 22 changed to include LOTA, FAI, Learning Festival, Healthy interactions and LMS targets.

#### 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	2022	2023
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens:	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on	IDI Annual Performance & Accountability Reports	3 (2018)	Target	8	61	60	82 <sup>11</sup>	92
					Actual	51	56	N/A	N/A	N/A

<sup>10</sup> 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.

<sup>11</sup> Include SDG preparedness audits, 3.D Audit, CASP and EIPVW

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
auditing preparedness for and implementation of the SDGs		the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	(SDG preparedness, 3.d audits, CASP)							
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 been used in the audit process)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	4	10	12
					Actual	0	0	N/A	N/A	N/A
SAIs act for greater audit impact	20	Cumulative number of SAIs which develop FAI action plans, take actions to strengthen follow up systems and engage with stakeholders)	IDI Annual Performance & Accountability Reports	0 (2021)	Target	N/A	N/A	N/A	10	12
					Actual	51	56	N/A	N/A	N/A
SAIs innovate by leveraging on technological advancements	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	N/A	N/A
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43	Eng: 18 Ara: 11 Spa: 7 Fre: 14 Total: 50	N/A	N/A	N/A

Explanation for amendment, addition or removal of indicators (if any): Indicator 20 added for FAI actions taken by SAIs.