



APPENDIX  
IDI OPERATIONAL PLAN  
2022



## **A. Objective**

To support SAIs in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their management and processes.

## **B. Strategy**

Good governance of an SAI is fundamental to ensuring SAI credibility and delivery of high-quality audits leading to impact for citizens. It requires planning, monitoring, assessing and managing SAI performance at the strategic and operational levels; ensuring well-functioning human resource systems that promote ethical and gender-responsive behaviour and having strong underlying ICT and risk management systems and processes. The quality of the SAI's governance is critically dependent on the exercise of effective and inclusive leadership.

The 2020 IDI Global Stocktaking Report (GSR) confirms the finding from the 2017 report that while almost all SAIs have a strategic plan, there are substantial opportunities for improving their quality and strengthening their implementation through sound strategic management processes. To provide effective support in this area, the IDI has been implementing two interrelated initiatives. First, IDI acts as an operational lead supporting SAIs in applying the SAI Performance Measurement Framework (SAI PMF) assessment methodology. SAI PMF provides a holistic and objective basis for developing relevant strategic plans, and for measuring the resulting changes in SAI performance and capacity over time. Building on SAI PMF, the Strategy, Performance Measurement and Reporting (SPMR) initiative supports SAIs in strengthening all aspects of SAI strategic management – strategic and operational planning, monitoring of implementation and decision-making, as well as reporting against progress made.

In 2020, part of the work stream was re-designed, to respond to several developments, among which the need for the work stream to become more integrated and aligned in terms of focus areas, and at the same time be more agile about its delivery approach. Specific capacity development needs of SAIs that were exacerbated by COVID-19 also had to be addressed. As a result, the work stream underwent a rigorous planning exercise taking into account an updated assessment of current SAI needs and existing capacity in the work stream, the IDI and potential partners. The outcome was a re-design that, beyond focusing on SAI PMF and SPMR in the area of strategic management, includes initiatives on ICT management (pICTURE), Human Resources, Ethics, Gender and Inclusiveness (TOGETHER), Risk and Crisis Management (CRISP), as well as Leadership masterclasses (MASTERY) on topics of key importance.

The re-design of the work stream ensures the provision of more holistic, relevant and integrated support to SAIs in the broad governance areas. One potential area where integration will be pursued is the development

of customised software solutions for SAIs that support strategic and operational management, with modules for budgeting, time tracking, audit planning, ICT and risk management. Considerable efforts went into designing and partially piloting the new initiatives in 2021, while we expect further piloting and rolling out of the initiatives from 2022 onwards including a second round of SPMR.

Important linkages exist with the SAI Young Leaders initiative (MASTERY), the initiative on Leveraging Technological Impact (pICTURE), Enhancing Audit Impact (SPMR) and Independence Work Stream (SPMR), the PESA initiative (TOGETHER ) and with bilateral support for all initiatives.

### **C. Delivery**

#### Partnerships

Existing partnerships under the Strategic Management component will be preserved. These include the INTOSAI Capacity Building Committee (CBC) as the governance lead under SAI PMF, as well as the Swiss State Secretariat for Economic Affairs (SECO) and SAI Saudi Arabia for SPMR. Irish Aid provides funding for SAI PMF globally. In addition, an Independent Advisory Group (IAG) consisting of SAIs and donors is providing strategic advice to the implementation of the SAI PMF strategy. The INTOSAI regional bodies for English-Speaking Africa ( AFROSAI-E), the Pacific (PASAI) and for Latin America (OLACEFS) are providing valuable support for SAI PMF and SPMR implementation. For the new initiatives, we will seek to formalize ongoing discussions on partnerships with peer SAIs and regional bodies. We will also continue to pursue new partnerships, both with interested donors, as well as with peer SAIs and other organizations that can enhance and support delivery.

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

The work stream design is built upon the idea of using a blended approach for most initiatives. This means that wherever suitable, eLearning will be used as a cost-effective approach that allows for stronger breadth and outreach. eLearning has been significantly extended for SAI PMF and SPMR as a measure to ensure continuity during COVID-19, and we expect to continue with this approach in various areas. For example, the SAI PMF facilitated programme, operational planning under SPMR, as well as potentially key parts of the TOGETHER, pICTURE and CRISP and Mastery initiatives, are planned to be rolled out through facilitated eLearning. For other elements, such as SAI PMF advanced and independent review courses, strategic planning under SPMR, as well as likely the leadership masterclasses, ethics, and gender, face-to-face interactions will be preferred and applied where possible – but alternative provisions will be considered. Finally, all initiatives will include a more limited element focused on support to individual SAIs to ensure more in-depth learning and application.

As regards participation and sequencing of the initiatives we will use a flexible approach to identifying participating SAIs, based on their needs and absorption capacity. Participation in all initiatives will in principle be open to all SAIs, based on clear agreements on expectations and commitments, although the more in-depth support elements under the new initiatives would be based on further discussion and selection. In order to enhance synergies and provide more value to SAIs, we will also seek to, for example, identify among the SAIs participating in the Strategic Management component those that have demonstrated needs in the areas covered by the pICTURE, TOGETHER or CRISP initiatives. One key consideration is to pursue roll-out in different language regions to avoid the accumulation of initiatives rolled out at the same time in the same INTOSAI regions.

## 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: Strategic Management</b>			
Initiative: Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none"> <li>SAI PMF framework revised to align it with the new INTOSAI Framework of Professional Pronouncements (IFPP)</li> <li>SAI PMF application – development of the technical solution viable version developed (the framework and the process will be digitalized to enhance quality and speed of assessments)</li> <li>CAROSAI facilitation programme completed</li> <li>SAI PMF basic training conducted as eLearning</li> <li>Developed key guidance materials aimed at enhancing the quality of assessments</li> <li>Provided support to SAIs and other stakeholders in connection to conduct of SAI PMF assessments</li> <li>Supported strategic governance of SAI PMF through active engagement with CBC and the IAG</li> <li>Independent review (IR) of draft SAI PMF reports conducted</li> <li>External evaluation of the implementation of SAI PMF Strategy 2017- 21</li> </ul>	<ul style="list-style-type: none"> <li>Finalize light touch SAI PMF framework revisions, including consultation and testing</li> <li>SAI PMF application, launch, communication and training</li> <li>Explore the possibility of delivering a small facilitation programme to pilot the application</li> <li>Deliver SAI PMF advanced training</li> <li>Launch repeat assessment self-running course in English, Spanish, Arabic and French</li> <li>Enhance the capacity of Resource Persons to enable increased take up of SAI PMF responsibilities by INTOSAI regions</li> <li>Administer IRs</li> <li>Increased advocacy and awareness raising under the strategic lead of CBC</li> <li>Development of the new SAI PMF implementation strategy under the lead of CBC. Findings from the evaluation will inform the strategy</li> </ul>	<ul style="list-style-type: none"> <li>Consider more extensive revision of the SAI PMF framework document to align the methodology with current developments and to address weaknesses observed through its use over the past years</li> <li>Explore the possibility of developing a more interactive SAI PMF Website</li> <li>Consider developing further the capacity of INTOSAI regions in SAI PMF to increase their take up of SAI PMF responsibilities</li> </ul>
Initiative: Strategy, Performance Measurement and Reporting (SPMR)	<ul style="list-style-type: none"> <li>SAI Strategic Management handbook finalised and published in all IDI languages</li> <li>Strategic and operational planning, monitoring and implementation phases completed for AFROSAI-E, ASOSAI and EUROSAI</li> </ul>	<ul style="list-style-type: none"> <li>Finalise strategic and operational plans for participating SAIs</li> <li>Support annual performance reports for participating SAIs</li> <li>Provide in-country support where possible</li> <li>Develop guidance on strategic management for</li> </ul>	<ul style="list-style-type: none"> <li>Finalise SPMR round 1 (annual meeting with participating teams, initiate repeat SAI PMF assessment)</li> <li>Continue delivery of SPMR round 2 (focus on performance reporting and support for</li> </ul>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> <li>• Strategic and operational planning e-Learning completed for CREFIAF, OLACEFS and ARABOSAI</li> <li>• 29 SAI PMF assessments finalized, including 12 having passed the IR</li> <li>• 20 strategic plans have been finalized, including 13 approved</li> <li>• 10 operational plans approved</li> <li>• First version (Alpha) of strategic management software (project StORy)</li> <li>• New group of eight SAIs have begun participation in SPMR, commencing with SAI PMF and stakeholder assessments</li> <li>• SPMR success stories published (Azerbaijan, Georgia, Kenya, Maldives)</li> <li>• Articles on SPMR published in ECA, INTOSAI and ASOSAI journals</li> </ul>	<p>regions and prepare approach for enhancing the capacity of regional bodies to support strategic management</p> <ul style="list-style-type: none"> <li>• Implementation &amp; Reporting eLearning for ARABOSAI and CREFIAF</li> <li>• Knowledge sharing sessions for AFROSAI-E, ARABOSAI, ASOSAI, CREFIAF, EUROSAI, OLACEFS</li> <li>• Conduct SAI PMF IR for Round 2 participating SAIs</li> <li>• Conduct Strategic Planning, Operational Planning and Implementation &amp; Reporting e-learning for SAIs in SPMR Round 2, including development of an enhanced elearning delivery tool</li> <li>• Launch the first (Beta) version of the SAI strategic management software (project StORy), for automated monitoring and reporting against strategic and operational plans and implementation support including training and communication material</li> <li>• Start the development of new functionalities for StORy taking into account feedback on Beta Version</li> </ul>	<p>operational planning and implementation)</p> <ul style="list-style-type: none"> <li>• Develop lessons learnt from five years of SPMR global implementation</li> <li>• Commence new round of SPMR participants based on needs and suitability</li> <li>• Consolidate strategic management software upon piloting and make available to all SAIs, supported by targeted training</li> </ul>
<b>COMPONENT 2: Organisational Management</b>			
Initiative: pICTure (ICT Governance)	<ul style="list-style-type: none"> <li>• Designed the initiative including defining the objective, approach, scope and delivery method</li> <li>• Peer feedback on the design</li> <li>• Researched the possibility of accessing and using the results of existing assessments of SAI ICT needs using tools</li> </ul>	<ul style="list-style-type: none"> <li>• Pilot the initiative on a small scale for a limited number of SAIs</li> <li>• Refine the approach, scope and delivery method and initiate the global roll-out, starting with English and French</li> <li>• Develop flexible delivery methods based on SAI needs, in terms of providing general support</li> </ul>	<ul style="list-style-type: none"> <li>• Continue delivery of the first round of the global roll-out in the INTOSAI languages</li> <li>• Based on need, scale up the initiative.</li> <li>• Deliver the initiative in a flexible manner which will entail delivery of single modules or a full initiative</li> </ul>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<p>such as Information Technology Self-Assessment (ITSA)</p>	<p>and more in-depth support where needed</p> <ul style="list-style-type: none"> <li>• Identify and secure additional resources (peer SAIs, consultants, experts outside the INTOSAI community etc.)</li> <li>• Awareness raising on key topics accessible for all</li> <li>• Explore developing a network/platform to support gender responsiveness and inclusiveness</li> </ul>	
<p>Initiative: TOGETHER (Human resources, ethics, gender &amp; inclusiveness for SAIs)</p>	<ul style="list-style-type: none"> <li>• Preliminary research conducted on SAIs' HR governance and systems</li> <li>• Dialogue initiated with peers and potential partners on possible areas and scope of support</li> <li>• Areas of support selected based on proposal from consultant and dialogue with peers</li> <li>• Implementation strategy and delivery approach designed</li> <li>• Pilot group of participating SAIs identified</li> <li>• Gender analysis of the initiative conducted</li> <li>• Focus group of resource people to support development and implementation of the initiative identified</li> </ul>	<ul style="list-style-type: none"> <li>• Initiative material developed and translated (SAI HR Basics Course and HR Integrated Assessment Tool)</li> <li>• Promotion video and other awareness raising materials developed</li> <li>• Pilot Training on SAI HR Basics delivered to English speaking SAIs</li> <li>• Integrated Assessment on HR, Gender, Inclusiveness and Ethics applied to English speaking SAIs</li> <li>• Training on SAI HR Basics delivered to CREFIAF SAIs, based on lessons learned from the pilot</li> </ul>	<ul style="list-style-type: none"> <li>• Training on SAI HR Basics delivered to SAIs in ARABOSAI and OLACEFS, based on lessons learned from the pilot</li> <li>• Integrated Assessment on HRM, Gender, Inclusiveness and Ethics applied to SAIs, based on lessons learned from the pilot (CREFIAF, ARABOSAI and OLACEFS)</li> <li>• SAI level support provided to a small group of SAIs for implementing recommendations from the pilot Integrated HR, Ethics, Gender &amp; Inclusiveness Assessment (English speaking, ARABOSAI, CREFIAF, and OLACEFS)</li> </ul>
<b>COMPONENT 3: Leadership and resilience</b>			
<p>Initiative: MASTERY - Leadership masterclasses</p>	<ul style="list-style-type: none"> <li>• Designed and planned the overall approach for the masterclass</li> <li>• Developed guidance materials for the first Masterclass topic on SAI Independence</li> <li>• Pilot masterclass on SAI Independence to eight SAIs conducted</li> </ul>	<ul style="list-style-type: none"> <li>• Research and select two-three suitable Leadership Masterclass topics</li> <li>• Establish partnerships and identify renowned, internationally recognised subject matter experts as speakers</li> <li>• Planning and development of topic contents</li> </ul>	<ul style="list-style-type: none"> <li>• Planning and development of contents for additional masterclasses</li> <li>• Roll out to selected SAIs (English, Spanish and Arabic) in specific topics of interest in the masterclass</li> <li>• Create a platform for sharing experiences and challenges</li> </ul>

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
		<ul style="list-style-type: none"> <li>Assess and refine the approach and roll-out further one-two topics</li> <li>Implementation support on Independence and additional topics covered in masterclasses delivered in 2022</li> </ul>	<ul style="list-style-type: none"> <li>Continuous sharing of information to SAI Leaders on new areas and development</li> <li>Follow up support in the implementation of Action plans to Selected SAIs</li> </ul>
Crisis and risk management for SAI performance (CRISP)	<ul style="list-style-type: none"> <li>Sensitization webinars conducted in English and French with participants from 60 SAIs</li> <li>Draft guidance developed and disseminated for public comment in English and French</li> </ul>	<ul style="list-style-type: none"> <li>Finalized guidance available in English, French, Arabic, and Spanish</li> <li>Run eLearning course on crisis and risk management in English, French, and Arabic</li> <li>Support SAIs in developing risk and crisis management routines</li> </ul>	<ul style="list-style-type: none"> <li>Expand eLearning and individual SAI support to additional SAIs based on needs and capacities</li> <li>Accompany and follow up on implementation and use of developed systems</li> </ul>
<b>General Management of the Work Stream</b>			
	<ul style="list-style-type: none"> <li>Guidance notes on incorporating gender and stakeholder and leadership engagement and on working with resource persons developed to ensure coherent practices in all work stream initiatives</li> <li>New visual identity of work stream, including branding of all new initiatives</li> <li>Cross-work stream success stories, focusing on experiences with SAI PMF and SPMR</li> </ul>	<ul style="list-style-type: none"> <li>Develop and pilot a concept for cross-initiative governance academy aimed at SAI senior staff</li> <li>External stakeholder management with donors, INTOSAI bodies and other organizations</li> </ul>	<ul style="list-style-type: none"> <li>Continue supporting initiatives in coordination, synergies, planning and implementation</li> </ul>

## E. Contribution to IDI Cross-Cutting Priorities

### SAI Culture and Leadership

The work stream already includes elements related to SAI leadership and culture. In SAI PMF, one indicator assesses leadership practices and internal communication. Under SPMR, both elements are covered by dedicated sections in the Strategic Management handbook. The monitoring and implementation component of SPMR emphasize the aspect of managing and implementing change, of which leadership and SAI culture are key determinants. Based on lessons learnt in SPMR and SAI PMF, a guidance on a uniform approach for engaging with leadership was prepared at the work stream level. The guidance underscores the importance

of engaging with SAI leadership at the onset of participation in a specific initiative and building in specific and regular leadership interactions with implementation to support ownership and commitments.

In the new work stream initiatives, there is a dedicated intervention (MASTERY) aimed at organizing masterclasses for SAI leaders on selected topics; in addition, the TOGETHER initiative will have specific elements related to SAI organisational culture and ethics.

#### SAI Communications and Stakeholder Engagement

During the work stream re-design work, a decision was taken to streamline and integrate SAI communications and stakeholder engagement in each initiative. In that, stakeholder engagement remains a key focus which will be made more targeted and specific depending on the concrete initiative. For example, assessing and engaging with stakeholders is already done as part of SAI PMF and SPMR (to identify strategic priorities). Under pICTure, SAI communications can be addressed explicitly in terms of ensuring underlying systems and processes, while stakeholder engagement can be addressed through supporting SAIs in entering into a dialogue with donors for related funding or with the Executive in terms of ensuring access to the Integrated Financial Management Information Systems (IFMIS). SAI communications are also critical in the context of risk and crisis management; while applying an inclusive and gender-sensitive lens in internal communications, as well as potentially dealing with the Public Service Commission, are aspects that fall under the TOGETHER initiative. Engagement with a specific stakeholders, for example, Ministry of Justice or donors, could be topics for Leadership masterclasses.

#### Inclusiveness and Gender

Under the existing initiatives, there is already enhanced focus on promoting gender and inclusiveness. Relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare will be approached from a stronger gender perspective. Under SPMR, SAIs are encouraged to consider gender as a priority in their strategic plans. For SAIs that have joined SPMR Round 2, a gender assessment is included as part of the inputs for drafting the SAI strategy. Gender is addressed extensively in the final version of the SAI Strategic Management handbook and has been included in the SAI strategic management framework.

Based on a high-level gender analysis of the work stream, a guidance note on how to streamline gender issues into the new initiatives was prepared in 2021. The guidance note was accompanied by a refresher training on gender for all work stream members. Based on the guidance note, a gender analysis for CRISP and SPMR Round 2 was done. For the TOGETHER initiative, an explicit intervention on gender is foreseen, next to incorporating aspects related to e.g. inclusiveness in hiring, remuneration and promotion practices, supporting ethical and non-biased behaviour and a non-discriminatory work environment etc. Gender is also one of the three selected key topics considered for the Leadership masterclasses under MASTERY.

#### **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 not identified additional risks which may prevent the well-governed SAIs work stream from delivering its expected results beyond those captured at the overall IDI level.

## G. Expected Results

### IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
Independent review (IR) of SAI PMF assessments	6	% of all (cumulative) finalised SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55%	60%	64%	70%	TBD
					Actual	56%	61%	N/A	N/A	N/A
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1310 (44% female)	1400 (44% female)	1320 (40% female)	1350 (41% female)
					Actual	1235 (39% female)	1279 (40% female)	N/A	N/A	N/A
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng Fre, Spa, Ara)	Version 1 published (Eng Fre, Spa, Ara)	500 downloads	5000 downloads	7000 downloads
					Actual	Final draft	Version 1 published (Eng)	N/A	N/A	N/A
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	119 (44% female)	270 (44% female)	310 (55% female)	340 (55% female)
					Actual	79 (47% female)	239 (54% female)	N/A	N/A	N/A
Guidance material on risk and crisis management	38	Status and language availability of the guidance material	IDI Annual Performance & Accountability Reports	No guidance material (2020)	Target	N/A	N/A	Version 0 (public draft) available	Version 1 available in	Version 1 available in

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
for SAIs developed and disseminated								in English and French	English, French, Spanish and Arabic	English, French, Spanish and Arabic
					<b>Actual</b>	N/A	N/A	N/A	N/A	N/A
SAI professional staff capacity in risk and crisis management developed	39	Cumulative number of staff from number of SAIs that was trained in risk and crisis management practices (and female participation rate each year)	IDI Annual Performance & Accountability Reports	0 (2020)	<b>Target</b>	N/A	N/A	N/A	60 staff in 20 SAIs (45%)	120 staff in 40 SAIs (45%)
					<b>Actual</b>	N/A	N/A	N/A	N/A	N/A
SAIs supported in their risk and crisis management system development	40	Cumulative number of SAIs that have received direct support from IDI on developing their risk and crisis management systems	IDI Annual Performance & Accountability Reports	0 (2020)	<b>Target</b>	N/A	N/A	N/A	10 SAIs	20 SAIs
					<b>Actual</b>	N/A	N/A	N/A	N/A	N/A
Guidance material on ICT governance developed and disseminated	41	Status and language availability of the guidance material.	IDI Annual Performance & Accountability Reports	No material (2020)	<b>Target</b>	N/A	N/A	N/A	Draft version available in English	Updated version available in English, French, Spanish and Arabic
					<b>Actual</b>	N/A	N/A	N/A	N/A	N/A
SAI professional staff capacity in ICT governance developed	42	Cumulative number of staff from number of SAIs that was trained in ICT governance practices	IDI Annual Performance & Accountability Reports	0 (2020)	<b>Target</b>	N/A	N/A	N/A	100 25 SAIs	150 40 SAIs
					<b>Actual</b>	N/A	N/A	N/A	N/A	N/A
SAIs supported in their ICT governance system	43	Cumulative number of SAIs that have received direct support from IDI on developing their ICT governance systems	IDI Annual Performance & Accountability Reports	0 (2020)	<b>Target</b>	N/A	N/A	N/A	9	24
					<b>Actual</b>	N/A	N/A	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
development										
Guidance material on SAI HRM developed	44	Status and language availability of training and guidance material	IDI Annual Performance & Accountability Reports	No guidance material (2020)	Target	N/A	N/A	Preliminary research for developing the material completed	Pilot version available in English	Updated version available in English, French, Arabic and Spanish
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs professional staff capacity on HRM Basics developed	45	Cumulative number of SAIs' staff trained on HRM Basics (including female and other relevant categories' participation rate)	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	60 staff 20 SAIs	90 staff 30 SAIs
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs supported in enhancing their HRM, Ethics, Gender & Inclusiveness governance	46	Cumulative number of SAIs supported in improving their systems on HRM, Ethics, Gender & Inclusiveness <sup>1</sup>	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	3	6
					Actual	N/A	N/A	N/A	N/A	N/A
SAI Leaders participate in Leadership masterclasses	47	Number of SAI Leaders that have participated in leadership masterclass	IDI Internal Monitoring System	0 (2020)	Target	N/A	N/A	10	15	25
					Actual	N/A	N/A	N/A	N/A	N/A

<sup>1</sup> Either through implementing recommendations from the Integrated Assessment or based on other specific requests.

**Explanation for amendment, addition or removal of indicators:** The indicators and targets for the four new initiatives have been revised and expanded to reflect design and planning decisions, as well as progress done in 2021. SAI PMF targets for 2023 will developed in conjunction with the development of the new SAI PMF implementation strategy 2023-2027 together with the CBC.

#### 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
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	a) 85 b) 25 c) 30	TBD <sup>2</sup>
					Actual	a) 57 b) 4 c) 12	a) 70 b) 7 c) 14	N/A	N/A	N/A
SAI performance assessments used	5	Percentage of all (cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90%	90%	90%	90%	TBD
					Actual	78%	84%	N/A	N/A	N/A
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20	30	35
					Actual	7	15	N/A	N/A	N/A
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	3	15	20	25
					Actual	0	0	N/A	N/A	N/A
SAI Action Plan on leadership masterclass topic developed	28	Cumulative number of SAIs with a finalised action plan on specific leadership masterclass topic	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	1	5	10
					Actual	N/A	N/A	N/A	N/A	N/A

<sup>2</sup> Will be developed in conjunction with the development of the new SAI PMF implementation strategy 2023-2027. Relevant for IDI Supported SAI Capacity and Output Indicators 4 and 5.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAI leaders report on the Implementation of Action Plans	29	Cumulative number of SAI leaders (supported by IDI's) that report progress in the implementation of action plans	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	0	3	5
					Actual	N/A	N/A	N/A	N/A	N/A
SAI Integrated Assessments on HR, Ethics, Gender & Inclusiveness conducted	30	Cumulative number of SAIs with a finalised Integrated assessment report on HR, Ethics, Gender & Inclusiveness	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	0	10	30
					Actual	N/A	N/A	N/A	N/A	N/A
SAI Integrated Assessments on HR, Ethics, Gender & Inclusiveness used	31	Cumulative number of all finalised SAI Integrated assessment on HR, Ethics, Gender & Inclusiveness that are reported as having been used as basis for improvement	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	0	3	6
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs are implementing integrated risk and crisis management systems, that fulfil minimum quality requirements defined in relevant guidance material	32	Cumulative number of SAIs (supported by IDI) that have implemented an integrated risk management or an integrated crisis management system	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5	10
					Actual	N/A	N/A	N/A	N/A	N/A
SAI assessment of current situation on ICT governance	33	Cumulative number of SAIs with a finalised assessment of current situation on ICT governance	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	9	24
					Actual	N/A	N/A	N/A	N/A	N/A
SAI assessment of current situation on ICT governance used to develop an ICT strategy	34	Cumulative number of SAIs who have used their assessment of current situation on ICT governance as a basis to develop their ICT strategy	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	4	19
					Actual	N/A	N/A	N/A	N/A	N/A
SAI report on implementation of their ICT strategy	35	Cumulative number of SAIs that report progress in the implementation of their ICT strategies	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	N/A	14
					Actual	N/A	N/A	N/A	N/A	N/A

**Explanation for amendment, addition or removal of indicators:** Indicators 8 to 11 pertain to IDI initiatives that have been completed in 2021 and therefore do not feature in this table

