APPENDIX

IDI OPERATIONAL PLAN

2022

A. Objective

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

B. Strategy

The ability of a SAI to act in a professional manner and deliver high quality audit work that meet applicable standards is the foundation of the value and benefits of a SAI. Being a professional SAI implies adopting professional standards, having adequate number of professional SAI auditors and a standards compliant audit methodology, carrying out audit work as per applicable standards and having in place an appropriate quality framework to provide independent assurance on the quality of work done. In the context of INTOSAI, the International Standards of Supreme Audit Institutions (ISSAIs) contained in the INTOSAI Framework of Professional Pronouncements (IFPP) framework provides professional standards for SAIs audits. The IDI has been supporting ISSAI implementation since 2012. Support for ISSAI implementation continues to be a high priority for SAIs. INTOSAI's Strategic Plan 2017-2022 emphasises ISSAI implementation and IDI's role as an essential INTOSAI mechanism for bringing together "on the ground" support for the implementation of professional standards.

We support SAIs in their journey towards greater professionalism by supporting them in implementing ISSAIs. Our support covers the three core aspects needed for ISSAI implementation:

1) **Support SAIs in determining ISSAI implementation needs** – This involves helping SAIs in understanding and assessing their ISSAI implementation needs. It also involves advising SAIs on taking informed decisions related to adoption of standards. IDI offers ISSAI Compliance Assessment Tools (iCATs) () for Financial Audit (FA), Performance Audit (PA) and Compliance Audit CA) for this purpose.

2) **Facilitate SAI Capacity Development for Implementing ISSAIs** - under this component we develop and maintain audit methodology guidance (ISSAI implementation Handbooks). In 2022 we will reflect on mainstreaming audit impact and inclusiveness considerations in our audit methodology guidance. More than 1200 SAI Auditors and Coaches from 80 SAIs are currently participating in the recently launched Professional Education for SAI Auditors – Pilot (PESA-P)[1]. After graduating two cohorts of SAI Young Leaders (SYL), we will continue to grow SAI Young Leaders in 2022. We have expanded our support for the cooperative audit models, and we will continue to experiment with different approaches in supporting SAIs through cooperative audits. We are currently facilitating a global cooperative compliance audit of Transparency, Accountability & Inclusiveness of the use of emergency funding for COVID-19 (TAI Audits). In 2022, we will continue to provide education, social learning opportunities and audit support to 46 participating SAIs, as they conduct TAI audits and issue their audit reports. We also plan to support SAIs in enhancing the impact of their TAI audits. This work will be carried out in collaboration with the Facilitating Audit Impact (FAI) initiative.

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[1] Read more about PESA-P here https://www.idi.no/work-streams/professional-sais/pesa-p

3) **Enhanced Audit quality arrangements –** This component has two threads. We will continue to facilitate Quality Assurance (QA) reviews for IDI supported cooperative audits, and we will help SAIs in ensuring audit quality. In 2022 we plan to finalise a framework for ensuring audit quality, based on the latest standards and pilot this framework.

Besides the three components, we have reflected on key principles in our planning for 2022. We have looked at our plans to check if they were *flexible, agile, innovative, resilient, scalable, compliant, coherent, inclusive and doable.* For example, the PESA pilot provides flexibility to the participants in accessing digital education on the IDI platform; introduces a number of innovative mechanisms like an integrated education and reflection platform, 170 hours of digitised education, initial professional development portfolio and use of SAI coaches. PESA-I is resilient as the entire initiative is delivered online and it is scalable in terms of the number of people who can access the support. PESA-P is compliant with ISSAIs and applicable IDI requirements like GDPR and gender & inclusiveness requirements. As it draws from a number of other initiatives across workstreams like ISSAI implementation handbooks, material developed for SYL, IDI work on ensuring audit quality, leveraging on technological advancement, digital education, facilitating audit impact and the strategic management, PESA-P is coherent. PESA-P is inclusive in terms of accessibility of the platform, education contents that reflect different SAI contexts, images and design of education content, and is doable as SAI auditors are provided extensive education and coaching in their local context before they take the assessments.

C. Delivery

Partnerships

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

In terms of other stakeholders, we cooperate with Institute of Internal Auditors (IIA), International Budgetary Partnership (IBP), International Monetary Fund (IMF) and World Bank.

The European Union provides funding across the work stream. In addition, we utilise 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

We use a variety of mechanisms for supporting SAIs. Some of the key mechanisms are detailed below.

1. **Development and Maintenance of Global Public Goods –** We have developed and maintained iCATs for FA , PA & CA ; ISSAI Implementation Handbooks for FA , PA and CA.
2. **EAR Framework –** PESA-P uses an EAR (Education, Assessment and Reflection) framework for delivering professional education for SAI auditors. The education is delivered through digitized units and models on an integrated education and professional development platform. We also provide social learning through context setting webinars for each paper. Each SAI auditor and SAI coach complete an initial professional development portfolio which helps in reflecting on the learning in the local context. PESA-P assessments will check participants' competence through application questions delivered online.

3. **SYL Integrated Change Strategy –** We facilitate the growth of SAI Young leaders (SYLs) through design and implementation of an integrated change strategy plan for each SYL which consists of four elements: (me plan, coaching plan, exposure plan and change strategy). In 2022, we plan to bring this together on an integrated education and reflection platform for SYLs. We also plan to introduce an initial professional development portfolio for SYLs.

4. **Hybrid Events** – We have planned for hybrid events, which are a mix of online activities with in-person meetings. However, if the COVID-19 travel restrictions continue, the in-person components of the events can also be delivered online.

5. **Learning Festival** – We plan to organize IDI Learning Festivals on an annual basis. The festival will help us bring the latest developments and thinking from across the world to our resource pools and alumni like TAI mentors, Financial Audit (FA)mentors, ISSAI facilitators, SAI auditors from PESA-P and SYLs. It will also help us build and maintain the network. We plan to explore the use of an alumni app for consolidating the network.

6. **Learning Lessons:** We endeavour to set up internal opportunities to learn continuously and act with agility 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 initiative and bring out the synergies between different strands of work. e.g. SYLs design and implement change strategies related to ISSAI implementation, facilitating audit impact, innovation, leveraging on technological advancement, auditing Sustainable Development Goals (SDGs), communication and stakeholder management etc.

8. **Global Summits –** We organise global summits to bring together SAI leadership and key stakeholders across the globe to discuss issues of great significance in the community. These include issues like ensuring audit quality, facilitating audit impact, auditing for equal futures.

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
COMPONENT 1: Support SAIs in Determining ISSAI Implementation Needs			
Development and maintenance of iCATs	• CA iCAT V1 published in four languages • PA iCAT V1 published in four languages • FA iCAT light touch review and no changes were necessary	• FA iCAT light touch review	• Review and maintenance of iCATs

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Support SAIs for ISSAI Implementation Needs Assessment (IINA)	• Five SAIs in ASEAN Supreme Audit Institutions (ASEANSAI) supported (IINA) for FA • Five SAIs' teams in (ASEANSAI) complete FA IINA • Lessons learned and way forward documented • Seven SAIs in Pacific Association of Supreme Audit Institutions (PASAI) trained in IINA for FA of which one SAI has completed IINA FA	• One SAI team in PASAI supported to conduct FA IINA based on FA iCAT • Five SAIs in PASAI complete IINA FA • Lessons learned and way forward documented in PASAI	• Continue to provide support for IINA in FA, CA and PA
COMPONENT 2: Facilitate SAI Capacity Development for Implementing ISSAIs			
Development and Maintenance of ISSAIs Implementation Handbooks	• CA V1 English published • PA V1 published in four languages • FA light touch review	• FA light touch review • CA V1 available in Arabic, French and Spanish	• Review and maintenance of ISSAI Implementation Handbooks (FA, PA, CA)
SAI Young Leaders (SYL)	• SYL 1st Cohort and 2nd Cohort completed • Innovative SYL, Transformative SYL and Collaborative SYL Awards for 2nd cohort announced. • SYL Learning Festival (1st and 2nd cohort)	• 3rd cohort selected for SYL 2022-23 • Launch of integrated education and reflection platform for SYLs • Annual Learning Festival for SYLs	• 3rd cohort of SYLs graduate • Annual learning festival for SYLs
Professional Education for SAI Auditors (PESA) Pilot	• Design of 13 out of 17 PESA-P digital education papers • Development completed for 13 out of 17 PESA-P digital education papers • PESA-P integrated education and reflection platform (education, social learning, other resources and initial professional development portfolio) made available for more than 1200 SAI auditors and SAI coaches • PESA -P Assessment Framework developed	• PESA-P (education, social learning and initial professional development portfolio) available for more than 1200 SAI auditors and SAI coaches • PESA-P edition for SAI coaches launched • PESA-P digital education completed. • PESA-P Assessments designed, developed and conducted. (including mock assessments and repeat assessments)	• Document lessons learned • Conduct a peer review of PESA-P • Decide on scaling up and regular delivery based on the pilot

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	• PESA-P Assessment Platform procured		
Cooperative Audit Support: IDI.ASEANSAI Cooperative Financial Audit (CFA)	• Eight participating SAIs issued audit reports • Eight QA reviews conducted, and reports issued • Documented lessons learned	• 8 SAIs develop sustainability plans for ISSAI based financial audit • Support SAIs in developing FAI action plans for CFA *(with FAI initiative under Relevant SAIs work stream)*	• N/A
Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit	• In-country and online support provided to seven SAIs • FSG audit completed, and reports issued by three SAIs	• Continue to support five SAIs that were not able to complete the FSG audit in 2021 • Three SAIs complete FSG audits and issue reports • Document lessons learned • Provide FAI support as requested	• N/A
'Transparency, Accountability & Inclusiveness of the use of Emergency Funding for COVID-19' – Global Cooperative compliance audits (TAI Audits)	• TAI needs assessed and commitments obtained • Rapid guide for agile TAI Audit (including three question banks) published in four languages • SAI leadership and stakeholder conversations in all INTOSAI regions • Ongoing support for 46 SAI teams on the TAI Integrated education & audit support platform in four languages	• Continue support for SAIs through integrated education and audit support platform in four languages • 22 SAIs issue TAI audit reports as per legal mandate • Documented lessons learned from TAI audits • Support SAIs in developing FAI action plans for completed audits. *(with FAI initiative under Relevant SAIs work stream)*	• SAIs issue TAI audit reports as per legal mandate • Facilitate audit impact activities as requested
COVID-19 response Actions for Audit	• One pagers for deciding on FA, PA, CA in COVID times published • Webpage for COVID-19 response action related to implementation of standards developed • TAI audit launched • COVID-19 considerations included in performance audits of sustainable public procurement (SDG	No separate response action planned	TBD

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	12.7), audit of strong and resilient national public health systems (SDG 3.d) and audit of elimination of intimate partner violence against women (SDG 5.2)		
COMPONENT 3: Enhanced Audit Quality Arrangements			
Quality Assurance of IDI supported cooperative audits:	Audit of SDGs preparedness QA review: • 10 QA reviews completed and reports issued • 14 QA reviewers trained online Audit of SAI Fighting Corruption (SFC) QA review: • CREFIAF region-6 QA reviewers trained • English speaking regions-6 QA reviews completed and reports issued • OLACEFS region -5 QA reviews completed ASEANSAI FA QA review-8 QA reviews completed and reports issued IDI guidance for QA of IDI supported cooperative audits developed and published	Audit of SDGs preparedness QA review: • QARs will be conducted based on Terms of Reference (ToR) with the SAI Audit of SFC QA review: • CREFIAF region – 5 QA reviews completed • OLACEFS region - 3 QA reviews completed	• QA reviews for audits of SDGs implementation where SAIs have signed QA TORs
Supporting SAIs in Ensuring Audit Quality	• Draft Framework for Ensuring Audit Quality (EAQ) developed • Global summit on ensuring Audit Quality conducted • EAQ pilot launched for SAIs in ASEANSAI	• Finalise draft framework for EAQ (four languages) • Pilot EAQ framework in SAIs in ASEANSAI	• Document lessons learned from the pilot • Update the EAQ framework • Offer support to SAIs
Cross-cutting			
Portfolio of Experiments	• Developed concept note for FA analytics experiment	• Explore and map solutions for using data analytics in financial audit methodology	• TBD
Engagement with key stakeholders	• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's	• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI	• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Engagement with INTOSAI regions	TFIAP, INTOSAI GS and INTOSAI Journal • IIA, IBP, IMF, World Bank • Engagemet with ASOSAI, EUROSAI, OLACEFS & PASAI	CBC's TFIAP, INTOSAI GS and INTOSAI Journal • IIA, IBP, IMF, World Bank • Engagement with ASOSAI, EUROSAI, OLACEFS & PASAI	TFIAP, GS and INTOSAI Journal • IIA, IBP, IMF, World Bank • Engagement with ASOSAI, EUROSAI, OLACEFS & PASAI

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

Enhancing SAI professionalism by moving towards ISSAI compliant audit practices is a change initiative that needs to be led by SAI leaders. As such, at every stage of the ISSAI implementation process IDI provides for involvement, commitment, capacity development and action by SAI leaders. SAI leaders will be consulted in designing IINAs, their commitment will be sought for IINA in SAIs and acting on the results of IINA. Component 2 specifically provides for professional education of SAI Young Leaders. IDI supported cooperative audits envisage consultation with and commitment from SAI leaders. PESA-P sought involvement of SAI leaders through the open house, nomination of SAI auditors and coaches and the involvement of SAI coaches in the IPDP. PESA-P also includes education contents on leadership skills for professional SAI auditors. In case of QA reviews of cooperative audits, SAI leadership signs off on the TORs, receives the QA report and is expected to take action for implementing the recommendations of the QA report. For TAI audits, we organised regional dialogue between SAI leaders and key stakeholders to share experiences and facilitate stakeholder engagement.

Throughout the professional education initiatives IDI works to build a culture of professionalism. This includes a focus on quality, adding value and continuing professional development.

SAI Communications and Stakeholder Engagement

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

Inclusiveness and Gender

IDI has endeavoured to mainstream gender and inclusiveness considerations throughout the work stream. At the input level IDI has ensured / will ensure that gender and inclusiveness perspectives are considered while designing the initiatives. This is done by including both men and women in the planning process and by checking if we have asked and answered specific questions related to gender and inclusiveness. We also make efforts to have gender balanced teams of experts and resource persons, to provide for equal

opportunities and balance perspectives. The activities in the work stream are designed to reflect considerations for gender and inclusiveness e.g. SYL encourages women leaders to apply, includes sessions on 'She leads' and inclusiveness, requires SYLs to include these considerations in their SYL integrated plan. As these considerations are included in SYL change strategies, their implementation at the SAI level positively contributes to the gender and inclusiveness agenda. The ISSAI implementation handbooks for performance and compliance audits include a section on mainstreaming gender and inclusiveness in these audits. We also plan to explore how gender and inclusiveness considerations can be reflected in SAIs financial audit work. In case of PESA-P, the digital education is designed to be inclusive and gender sensitive. The visual and verbal guides for PESA-P digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the PESA-P education format we have taken into consideration SAI capacities and resources to provide for education that can be accessed by all SAIs. The learning platform for PESA-P also provides extensive accessibility features for learners, including those with disabilities. We have extensively reflected gender and inclusiveness considerations in the envisaged audit outcomes and audit objectives of TAI audit initiative. The three question banks for TAI audits provide detailed audit questions on inclusiveness. We have defined agile audits to include SAIs with different capacities and local context and plan to build a flexible solution that can benefit all SAIs. We have completed the gender analysis for TAI audits.

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.

We have not identified any additional risks.

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
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS and ISSAI Implementation Handbooks)	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44 %	67 %	100 %	100%	100%
					Actual	22 %	33%	N/A	N/A	N/A
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	9	13	15	15
					Actual	7	9	N/A	N/A	N/A
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	N/A	Design complete for 14 out of 17 PESA-P digital education papers

Development complete for 7 out of 17 PESAI-P digital education papers | Design and Development of PESA-P digital education completed and PESA – P launched for 600 auditors

PESA -P assessment materials development | PESA – P platform available for 872 SAI Auditors and 409 SAI Coaches [2]

PESA -P assessments conducted | PESA-P completed

PESA-P lessons learned and peer review conducted |

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[2] In addition, we plan to run a PESA-P pilot for interested SAI Coaches (20)

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
					Actual	2 papers designed 1 paper developed	Design complete for 11 out of 17 PESA-P digital education papers Development complete for 5 out of 17 PESA-P digital education papers	N/A	N/A	N/A
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA-P, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA), TAI audits (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA-P: 0 IINA: 0 QA : 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	N/A	PESA-P: 15 IINA: 38 QA : 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA-P: 615 IINA: 56 QA : 147 SYL: 91 CFA: 62 TAI: 130 Total: 1074 (44% female)	PESA-P: 800 IINA: 56 QA : 147 SYL: 121 CFA: 78 TAI: 130 Total: 1332 (44% female)	PESA-P: 850 IINA: 56 QA : 147 SYL: 162 CFA: 78 TAI: 130 Total: 1423 (44% female)
					Actual	PESA-P: 7 IINA: 20 QA 103 SYL: 91 CFA: 24 Total: 245 (58% female)	PESA-P: 16 IINA: 38 QA : 147 SYL: 91 CFA: 42 Total: 334 (60% female)	N/A	N/A	N/A
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality	IDI Annual Performance and	1 (2018)	Target	2	1	6	6	6
					Actual	1	1	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
		(e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	Accountability Reports							

Explanation for amendment, addition or removal of indicators: Targets have been updated for 2022 and 2023 for indicators 14,15, 16 and 17. Indicator 14 (2023) has been revised to 15 as we do not plan to support any additional SAIs. Indicators 15 (2022) and 16 (2022, 2023) have been revised as per the previous progress made in the initiative. Targets added for 2022 and 2023 for indicator 17 after confirmation of plans.

IDI Supported SAI Capacity and Output Indicators

Expected Results[3]	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	4	8	14	14
					Actual	2	2	N/A	N/A	N/A
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) *(NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)*	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA-P: N/A (44% female)	SYL: 40 PESA-P: N/A (44% female)	SYL: 40 PESA-P: N/A (44% female)	SYL: 41 PESA-P: 300 (44% female)	SYL: 61 PESA-P: 320 (44% female)
					Actual	SYL: 20 PESA-P: N/A (95% female)	SYL: 41 PESA-P: N/A (83% female)	N/A	N/A	N/A
SAIs Engage in ISSAI-Based	15	Cumulative number of SAIs supported by IDI to	IDI Annual Performance &	2 (2018)	Target	FA: 8	FA: 10	FA: 13	FA: 16 CA: 22	FA: 18 CA: 22

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[3] Indicator 14 was removed in the original OP 2020.

Expected Results[3]	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
Audits of Relevance to Citizens: Financial Audit Compliance Audit*		submit ISSAI-based Cooperative / pilot audits to the relevant authority	Accountability Reports (ASEANSAI, PASAI) IDI Annual Performance & Accountability Reports (TAI audit)	0 (2020)	Actual	FA: 10	FA: 10	N/A	N/A	N/A
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	4	2	2
					Actual	2	2	N/A	N/A	N/A
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 50 SDG:41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 40 SDG: 43 CFA: 8 CCA: 0 Total:133	3i: 42 SFC: 40 SDG: 34** CFA: 8 Total:124	3i: 42 SFC:40 SDG: 36 CFA:8 Total:126
					Actual	3i: 42 SFC: 20 SDG: 17 CFA: 8 CCA: 0 Total: 87	3i: 42 SFC: 26 SDG:22 CFA: 8 CCA: 0 Total: 98	N/A	N/A	N/A

Explanation for amendment, addition or removal of indicators: For Indicator 12, targets have been updated for 2022 and 2023 to 14 SAIs since we do not plan to support any additional SAIs. For indicator 13, the SYL target for 2022 has been revised to 41 since we wouldn't have a group finish SYL in 2022.Indicator No 15*: *Added new indicator for Compliance Audit in relation to TAI audit commissioned in 2020. Total number of SAIs supported is 46 in all INTOSAI regions out of which we expect 22 SAIs to issue audit reports in 2022.* For indicator 16 the targets have been finalised now after planning. For indicator 17 related to SDG, in 2020, at least 19 QA reviews were postponed to 2021 due to COVID and others were delayed from 2020. In 2021, we have faced more delays, and some have not been wanting to sign up, despite several attempts. It is not realistic to expect that so many will do the QARs, so we have lowered the target in 2022 given the updated information we have.