APPENDIX

IDI OPERATIONAL PLAN

2023

Corporate and Cross-Cutting Issues

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1. Maintaining Good Governance

IDI's Board has oversight over IDI and sets the strategic and operational direction of IDI's work. The current IDI strategic plan runs to the end of 2023. A key focus for IDI during 2023 will be finalisation of the IDI Strategic Plan 2024-29 and securing the necessary resources to support its implementation. The IDI Board approves IDI's strategic plan, annual Operational Plans and Performance and Accountability Reports. The Board also evaluates its own work annually to ensure that it is meeting its governance and oversight duties.

IDI will organise at least two meetings of the IDI Board, in March and November 2023 respectively, of which at least one will be a face-to-face meeting if circumstances allow. Following precedents, IDI may also arrange additional focused, virtual board meetings to discuss emerging strategic issues whenever necessary.

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

- IDI Operational Plan and Budget (November)
- IDI Performance and Accountability Report (March)
- IDI Audited Financial Statements (March)
- IDI Risk Register (March and November)
- IDI Portfolio Review (March)
- IDI Internal Control Framework (March)
- Audit and Evaluations database (March)

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

2. IDI Staff Recruitment, Development and Welfare

Recruitment

The IDI Strategic Plan 2019-23 foresaw the need to scale-up IDI staffing levels. While financial uncertainty at the start of the COVID-19 pandemic in 2020 led IDI to put recruitment plans temporarily on hold, IDI staffing increased, in particular once IDI started adjusting to the new normal.

This adjustment required significant additional staff and associate resources to deliver more initiatives through virtual means and compensate for reduced levels of in-kind support. Financially this was offset by reduced direct expenditure on physical events. A stable, financial medium-term outlook made it possible for IDI to fill necessary new positions in 2022 and to complement IDI's work by use of a small number of associate[1] positions. In 2022, IDI staffing has increased by eight, spread between, bilateral support (for Madagascar, South Sudan and Somalia), well-governed SAIs (for strategic management and ICT governance) and GFU (for data and information systems management). In 2023 IDI plans to complete recruitments for professional and well-governed SAIs, as well as independent SAIs.

IDI's staffing levels (full time equivalents) at discrete points in time are summarised below[2]. Associates (see below) are shown in brackets after the staff positions.

Work Stream / Unit	Dec 2018	Dec 2019	Dec 2020	Dec 2021	Oct 2022	Est. June 2023
Independent SAIs	1,5	1,5	1,5	3,9	3,9	4
Well-Governed SAIs	8	9	9	7,8 (+0,3)	10,5 (0,3)	10,25
Professional SAIs	6	7	8	6,6 (+4,8)	7,5 (0,2)	8,55
Relevant SAIs	4	4	5	6,1 (+1,3)	6,1 (0,2)	7
Bilateral Support	4,5	4,5	4,5	8,9 (+1)	10,9	11,85
Global Foundations Unit[3]	2,5	3,5	3,5	3,7	5,1	5,13
Director General & Strategic Support Unit	3	3	3	3,2	3,2	3,12
Administration	2,5	3,5	2,5	2,9	2,9	4.1
Total	**33**	**36**	**37**	**43 (+7,4)**	**50 (0,8)**	**54**
Gender-disaggregated	**14 f/19 m**	**17 f/19 m**	**18 f/19 m**	**19 f/24 m**	**24 f/26 m**	**50/50 gender balance aspired**

Between 2018 and 2022, the gender balance in IDI's management team remained 3 men to 1 woman. By October 2022, 48% of IDI staff were female. 45% of all IDI's senior managers were female. While male senior managers have diverse country backgrounds, six out of seven female senior managers were from Europe. Recruitments already in post (and returning staff) during 2022 have included three men and five

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[1] Associates are individuals not on staff contracts, who are seconded to IDI on a part time basis from SAIs, where IDI's contract or agreement is with the SAI. The definition of associates has been clarified during 2022. Individuals hired on consultancy contracts for specific assignments are no longer included within associates.
[2] Staff on parental leave are excluded from current staffing figures as costs are reimbursed from the Norwegian Government.
[3] Previously INTOSAI-Donor Secretariat

women. In 2023, IDI will continue to make efforts to encourage more diverse applicants and eliminate any perceived gender or other relevant biases in how job adverts are written and in recruitment processes.

To enable IDI to obtain specific expertise, and partly as a response to reduced incentives for in-kind support during COVID-19, IDI made considerable use of associates during 2021. This has reduced during 2022, with three part time associates, from SAI Tunisia and SAI Indonesia, at present. Some further associates are planned to be appointed during 2023.

IDI is an organisation with male and female staff from diverse geographical backgrounds across the world. In 2022, more than half of IDI's staff came from countries outside Europe. Being aware of intersectionality and diversity, IDI will make sure to address this more systematically. Thus, IDI will continue to implement recommendations from the assessment of gender, diversity, and inclusion in HR functions in 2023. IDI will during 2023 recruit additional resources in HR, this to be able to continue our work in the field of human resource management and to develop new policies and procedures due to growth of the organisation. The organisation will also have an external organisational and HR review during 2023.

Based on efforts taken in the current Strategic Plan, IDI wants to be an even more diverse organisation by the end of 2023. This work will be done in a systematic manner with effective HR planning and mapping of concrete ways of ensuring a more diverse and inclusive organisation.

Professional Development and Learning

In 2022, IDI continued to work on an IDI organisational competency framework designed to improve its needs identification for recruitment and assessment of the development needs of staff. The competency framework will now be one element of a bigger organisational review. IDI expects the competency framework to be finalised and approved in late 2022. A competency framework for the IDI Board will also be developed based on the IDI organisational competency framework.

Ambitions in the Strategic Plan required to increase the diversity of staff skills. IDI has a guide for staff to ensure clarity and equality in staff professional development which will continue to serve for professional staff development in 2023. Needs of individual staff are identified through performance appraisals. IDI will continue to set aside a dedicated budget and staff time for each staff member to develop their professional skills. IDI has introduced an onboarding module for new staff, crossboarding measures, i.e. staff moving between different departments will also be looked into and we will also organise IDI-wide trainings, delivered internally or externally. This includes rotating annual refreshers on IDI's corporate polices, such as the Code of Ethics, Safeguarding, Procurement and Anti-Corruption policies. IDI has an IDI internal online gender training and provided an inclusion workshop for all IDI staff in 2022. Building on this and on other recommendations from the gender, diversity, and inclusion assessment of IDI's HR functions, IDI will continue to build an inclusive workforce in 2023.

Employee Well-being

Staff well-being has always been a priority in IDI and during COVID-19 staff welfare and mental health became more crucial than ever. Research confirms that a culture of fear and silence around mental health is costly to employers and as such we work systematically through the IDI management team and our HR function in offering services that aim to promote and ensure staff welfare. Both the IDI management and HR were trained by a counsellor in dealing with mental health issues during COVID-19 and are continuing to focus on the issue during HR meetings in 2022. In addition, IDI continues to offer counselling services

through International SOS (ISOS) for employees when on official travel. We will also offer accessibility to such services locally in Oslo going forward, IDI will during 2022 sign up with a new employment health service in Oslo. Service providers in the field of mental health and employee well-being for regional employees will also be identified.

During 2022 clear principles for the continuation of the possibility of working from home will also be formalized, this to accommodate for employee well-being through an inclusive approach that incorporates the needs of diverse types of employees.

IDI continues to work with preventive measures for work related absenteeism through offering physical back and shoulder treatments monthly for those employees who need such treatment.

Physical health is important for the well-being of our staff and weekly walks from the IDI office are organised. The participation in the Holmenkollen relay in 2022 was a success with both the physical reward in training for the relay, running the relay and the team spirit, all measures that aids in the contribution of good mental health – feeling part of something and doing it together.

We will continue to encourage staff to look after their health through partly sponsoring activities and encouraging employee-led initiatives. Further work is being done in 2023 with focus on health, environment and safety and the employment health service will be available to IDI staff. We have elected and trained a new health, environment, and safety representative in the office in Oslo, through him staff will also play a part in contributing to efforts for employees' well-being. Working environment pulse ratings and surveys will take place in 2023, action plans ensuring employee well-being will also be a focus in 2023.

The Director General and Deputy Director Generals take an active role in following up on employees with regards to the well-being of their staff. They are solution-minded, ensuring staff welfare and mental health is always put high on the agenda. The absence rate due to illness continues to be low in IDI.

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

A. Objective

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

B. Strategy

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

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

- Adds value to and supports IDI delivery departments and IDI administration
- Creates value through synergies, shared services and improving strategic planning and performance
- Adds value to corporate governance and support functions

- Leads or supports stakeholder management to optimise support to SAIs
- Serves as the focal point for IDI's gender strategy

C. Delivery

Partnerships

IDI departments will continue to manage the majority of IDI's strategic partnerships in 2023. In 2023, SSU will continue to co-lead on developing IDI's partnership with the International Monetary Fund, coordinating this with all IDI units. The support and associated costs are planned and reported under GFU. The IDI Gender Focal Point in SSU will continue to support all IDI units with partnerships such as the new partnership with UN Women and explore other relevant partnerships in 2023.

The DG leads on representing IDI to many external stakeholders and fora, including SAIs, INTOSAI bodies and regions, and donors. SSU has a lead role in stakeholder management with IDI's core donor group and with donors funding IDI across multiple areas of IDI's work[4]. This also includes individual reporting to donors where this is necessary and as per individual agreements. The DG is also a member of the Forum for INTOSAI Professional Pronouncements (FIPP), working on developing and maintaining the INTOSAI Framework of Professional Pronouncements (IFPP).

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

Delivery Mechanisms

The DG and SSU mainly support and add value to IDI's strategic priorities and delivery mechanisms. This includes supporting IDI departments with their delivery mechanisms where SSU can add value. It means that SSU will use eLearning, online meetings, online workshops, webinars and face to face meetings to support IDI staff in their delivery. In 2021, SSU developed a basic internal online eLearning course on gender for staff and in 2022 organised an inclusion workshop for all IDI staff. In 2022, SSU conducted online and face to face sessions for helping staff refresh their knowledge about the IDI policies. SSU also facilitated the INTOSAI-Regions Coordination Platform (IRCP) in 2022 as a hybrid event. In 2023, all IDI staff, in particular new staff and staff who want to refresh their gender knowledge, are invited to do the eLearning course on gender as well as approach SSU for support in respect of other policies.

D. Outline Plan 2023

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2023 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
IDI Governance	• IDI governance review conducted & recommendations implemented	• Facilitate IDI Board meetings in March (face to face) and November (currently planned virtually)	• Facilitate IDI Board meetings in March and November (currently planned virtually)

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[4] In 2022, this included ADA (Austria), EU, FCDO-UK, Irish Aid, OAG Norway, SAI Qatar, SAI Saudi Arabia, SECO (Switzerland) and Sida (Sweden). For 2023, IDI expects this group to stay similar with the likely addition of Global Affairs Canada.

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	• Board structure and rules of procedure in place • IDI corporate risk register owned by Board & updated twice per year • System of annual portfolio and foresight reviews established • System for disclosing related parties and guarding against conflicts of interest implemented	• Facilitate additional virtual Board meetings • Update IDI corporate risk register for Board meetings • Conduct annual IDI portfolio and foresight review • Support the development of Competency Framework for IDI Board	• Facilitate additional virtual Board meetings • Update IDI corporate risk register for Board meetings • Conduct annual IDI portfolio review
IDI Strategic Planning	• IDI Strategic Plan 2019-23 developed & approved following extensive global consultation • Strategic review of IDI to increase resilience and thrive under the new normal • Board workshop to identify emerging strategic trends, also broader stakeholder engagement on trends identification • 'Plan the plan' document for IDI Strategic Plan 2024-29 drafted and approved • Awareness raising and 1st staff training course on strategic foresight delivered • Future scenarios for SAIs and IDI identified • Strategic foresight embedded into IDI annual portfolio and foresight review • Mid-term evaluation of 2019-23 strategic plan completed • Stakeholder consultations conducted for strategic plan 2024-29	• Finalise IDI Strategic Plan 2024-2029 and have it approved by the IDI Board • Develop an indicative financial framework for the strategic plan and mobilise resources • Develop and finalise IDI Results Framework for first half of the strategic plan, 2024-2026 • Develop and publish IDI Trends Analysis of emerging and ongoing trends impacting on SAIs	• Monitor the implementation of IDI Strategic Plan 2024-2029 through the IDI Results Framework
Operational Planning, Monitoring & Reporting	• IDI approach to Operational Plans and Performance & Accountability Reports firmly established • Reader friendly templates for Operational Plans and Performance and Accountability Reports adopted • IDI results framework 2019-23 developed in line with Strategic Plan	• Issue IDI Performance & Accountability Report 2022 • Prepare IDI Operational Plan 2024 and support preparation of budget 2024 with in-built flexibilities • Support in-year plan and budget revisions • Update admin. with changes to grant agreements	• Issue IDI Performance & Accountability Report 2023 • Prepare IDI Operational Plan 2025 and support preparation of budget 2025 with in-built flexibilities • Support in-year budget revisions

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
		• Update and report against IDI results framework 2019-2023	• Update admin. with changes to grant agreements • Update and report against IDI results framework
Stakeholder Management & Dialogue	• Annual dialogue mechanisms established between IDI Board and development partners (DPs), IDI management and funding donors (online), and between INTOSAI and its regional bodies. However, due to COVID-19 the annual dialogue IDI Board – DPs did not take place. Other mechanisms were online or postponed • Dialogue & reporting mechanisms established at level of specific grants	• Hold six-monthly strategic dialogue with IDI core funding donors (of which, one face to face if circumstances allow) • Report to funding partners on use of grant funds • Coordinate & support development of funding proposals • Promote the new IDI Strategic Plan with stakeholders and mobilise resources	• Hold six-monthly strategic dialogue with IDI core funding donors (of which, one face to face if circumstances allow) • Report to funding partners on use of grant funds • Coordinate & support development of funding proposals • Promote the new IDI Strategic Plan with stakeholders and mobilise resources
Gender & Inclusiveness	• Gender integration established as strategic shift in IDI 2019-23 Strategic Plan • Initial IDI staff capacity on gender developed • Gender analysis framework & guidance developed and gender analyses conducted for new IDI initiatives • Gender and inclusiveness events included at 2019 and 2022 INTOSAI Congresses • Gender and inclusiveness integration in INTOSAI Strategic Plan advocated for • External pool of gender advisors established and used • Gender TEAM with IDI Gender Champions established • IDI gender strategy and policy approved & published • Cooperation on gender with UN Women & IBP & CAAF • MoU with UN Women signed • Assessment of gender, inclusion and diversity in IDI HR function facilitated • IDI work streams, GFU (2020 Global SAI Survey & Stocktaking) and bilateral	• Further develop IDI staff competence by offering internal online gender course, point staff to other available trainings • Continuous support for gender analyses and focus on inclusiveness in IDI's next SP and in new IDI initiatives • Support continuous implementation of the IDI gender strategy & policy & assessment recommendations (incl. HR) • Advocate for integration of gender & inclusiveness in INTOSAI community • Continuously support implementation of the IDI gender strategy & policy • Include an inclusion lens in the new SP • Explore partnerships with relevant organisations • Continue support of HR function, work streams, GFU and bilateral on gender & inclusiveness and on accessing necessary expertise	• Continue to facilitate the development of IDI staff competence • Support gender and inclusiveness analyses • Support continuous implementation of the IDI gender strategy & policy (incl. HR) • Continue to advocate for integration of gender & inclusiveness in INTOSAI community • Support IDI in operationalising an inclusion lens of the new SP • Continue to explore and implement partnerships with relevant organisations • Continue support of HR function, work streams, GFU and bilateral on gender & inclusiveness and on accessing necessary expertise

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	supported on gender & inclusiveness issues • All IDI staff inclusion workshop held in 2022 • Work on more inclusive IDI and IDC websites initiated	• Support IDI comms in developing inclusive IDI and IDC website	
Evaluations & Ensuring Quality	• IDI rolling evaluation plan 2019-23 established • Rolling evaluation plan extended to 2026 • IDI evaluation policy & guidance finalised and published • Evaluation of IDI bilateral support (4 components) • Evaluation of IDI Support to SAI Somalia • Evaluation of implementation of the SAI PMF Strategy • Mid-term evaluation of implementation of the IDI Strategic Plan 2019-23 completed	• Maintain IDI rolling evaluation plan • Maintain IDI Audit and Evaluations Database • Undertake QA reviews of IDI Global Public Goods • Update and issue IDI protocol for quality assurance of global public goods • Commence evaluations of several IDI bilateral initiatives	• Maintain IDI rolling evaluation plan • Maintain IDI Audit and Evaluations Database • Undertake QA reviews of IDI Global Public Goods • Commission mid-term review of PAP-APP programme phase 2 • Commission final evaluation of SPMR initiative (if required by SECO) • Conduct review or evaluation of delivery of the IDI Strategic Plan 2019-23
Forum for INTOSAI Professional Pronouncements (FIPP)	• IDI DG member of FIPP, contributing to scrutiny of INTOSAI standard setting process	• Continued membership of FIPP	• Continued membership of FIPP
Support to Global Foundations Unit	• Support implementation of INTOSAI Global Survey 2020 • Support drafting and publication of SAI Global Stocktaking Report 2020 • Lead on partnership with IMF (reported under GFU)	• Lead on partnership with IMF (reported under GFU) • Support design and dissemination of INTOSAI Global Survey 2023 • Support GFU on brokerage activities	• Lead on partnership with IMF (reported under GFU) • Support implementation of INTOSAI Global Survey • Support drafting of Global SAI Stocktaking Report 2023
Support to Management Team (together with Admin.)	• IDI Procurement Policy updated • IDI Internal Control Framework updated • Support provided for development of other manuals • Produce draft IDI competency framework	• Provide support for maintenance of policies and manuals • Draft competency framework for IDI Board • Consider how to make IDI operations more sustainable and start to integrate approach through all relevant IDI policies	• Provide support for maintenance of policies and manuals • Consider how to make IDI operations more sustainable and start to integrate approach through all relevant IDI policies

E. Contribution to IDI Cross-Cutting Priorities

<u>SAI Culture and Leadership</u>

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

SSU will also continue its support across IDI to apply a gender and inclusiveness lens on SAI culture and leadership issues. To name a few, this includes IDI's leadership initiative "Mastery", SAI Young Leaders and "Together".

<u>SAI Communications and Stakeholder Engagement</u>

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

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

<u>Inclusiveness and Gender</u>

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

In 2023, the IDI Gender Focal Point in SSU will continue to ensure a strategic, coordinated and consistent approach to IDI's gender work and to the implementation of aforementioned documents and strengthen an inclusiveness lens. The IDI Gender Focal Point provides necessary guidance and support for IDI staff to implement the Gender Policy and Strategy and in developing IDI's new Strategic Plan 2024-2029.

F. Expected Results

<u>IDI Output Indicators</u>

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
CROSS-CUTTING PRIORITIES										
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%
					Actual	(a) 40% (b) 33%	(a) 45% (b) 54%	(a) 50% (b) 53%	N/A	N/A
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10%	50%	80%	80%	80%
					Actual	14%	78%	80%	N/A	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership: a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 60%	a) 90% b) 60%	a) 90% b) 60%	a) 90% b) 60%
					Actual	a) 93% b) 50%	a) 96% b) 29%	a) 100% b) 64%	N/A	N/A

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results (by calendar year)				
						2019	2020	2021	2022	2023
CROSS-CUTTING PRIORITIES										
SAIs considering inclusion and gender in their organisational practices	25	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	5	10	15	20
					Actual	2	8	13	N/A	N/A
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits (excluding financial audits) completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10%	15%	20%	25%	25%
					Actual	4%	N/A	100%	N/A	N/A
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30	30	50
					Actual	15	15	32	N/A	N/A

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers risks that could undermine, if realised, delivery of the IDI strategic plan such as developmental, operational, reputational and natural risks. IDI has less control over developmental as compared to corporate risks. This will be taken into account in Board discussions in 2022 and 2023.

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

- **Risk: The relevance and effectiveness of IDI's support is reduced as its strategy is not agile and resilient:** IDI's strategy does not recognise and anticipate probable and possible environmental changes from ongoing and emerging trends, that may impact significantly on SAIs and IDI →

Mitigation: SSU is building foresight into IDI's strategic planning process and annual portfolio and foresight review, and will develop an 'IDI Trends Analysis' of emerging and ongoing trends impacting on SAIs.

- **Risk: IDI contributes to and perpetuates unsustainable development across INTOSAI:** principles of sustainable development are not yet fully mainstreamed across all IDI operations, policies, support mechanisms and advocacy work, and IDI does not lead by example within the INTOSAI community. Sustainable development needs to be integrated in the next Strategic Plan in a meaningful way and implemented → Mitigation: SSU to build on gender/inclusion experience, expand and work on sustainable development principles together with relevant IDI and other stakeholders, integrate into the new strategic plan, and support implementation.

3. IDI's Internal Support: Administration Unit

A. Objective

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

B. Strategy

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

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

C. Delivery

Partnerships

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

- Amesto Account House is the outsourcing partner on accounting through the Xledger accounting system.
- Advania/Visolit is the outsourcing partner on IT services and provides IT infrastructure, support and services.

- HRG/Amex is the preferred travel agent for all IDI travel.
- Just Payroll and SDWorx as provider of payroll services outside of Norway.
- International SOS is provider of travel safety services.
- HR Norge and Simployer to ensure that we are updated on HR trends and local legal issues

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

Delivery Mechanisms

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

D.   Outline Plan 2023

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2023 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (to end 2022)	Plan 2023	Tentative Plans 2024 onwards
IDI Governance	• Organise IDI Board Meetings; March (virtual) and November (in-person) • Facilitate work of IDI Board's NRC • Register Board members in Brønnøysund register • Seek solutions to build up IDI unrestricted reserves	• Organise IDI Board Meetings; March, June and November • Facilitate work of IDI Board's NRC • Seek solutions to build up IDI unrestricted reserves • Registering Board members in Brønnøysund register	• Organise IDI Board Meetings in March, June and November • Facilitate work of IDI Board's NRC • Seek solutions to build up IDI unrestricted reserves • Registering Board members in Brønnøysund register
Budgeting & Financial Reporting	• Lead IDI 2022 budget process • Lead IDI in-year budget revision for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process • Produce IDI Financial Statements 2021 & manage audit process	• Lead IDI 2023 budget process • Lead IDI in-year budget revisions in June (internal) and October for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process • Produce IDI Financial Statements 2022 & manage audit process	• Lead IDI 2024 budget process • Lead IDI in-year budget revisions in June (internal) and October for approval by IDI Board • Produce IDI Financial Statements 2023 & manage audit process
Human Resource Management	• Develop IDI staff competency framework (with SSU)	• Finalise IDI Competency Framework (with SSU)	• QA GDPR routines on HR • Crisis management training

Component and Initiative	Achievements (to end 2022)	Plan 2023	Tentative Plans 2024 onwards
	• Lead IDI's professional development project group • Lead IDI HR to COVID-19 • Update and QA new IDI Employee Handbook in Simployer • Revisit our digital onboarding module and make necessary changes • QA GDPR routines on HR • Review of remuneration system • Review regional staff contracts to be in line with national legislation • Review response by IDI HR to COVID-19	• Draft competency framework for IDI Board (with SSU) • Complete employer branding strategy and activities • Revisit our digital onboarding module and make necessary changes • QA GDPR routines on HR • Implement solution to ensure regional staff contracts compliancy with national legislation • Review of HR systems and conduct staff survey • Crisis management training • Review of crisis management process and systems • Follow up on recommended actions from the HR, gender and diversity analysis in IDI • Development and launch of internal online course directory for employee development • Lead on annual pay adjustment process	• Review of crisis management process and systems
Policies & Guidelines	• Embed systems for GDPR compliance • Update IDI consultancy contract template • Update IDI travel policy • Update IDI internal control system • Update IDI procurement policy	• Embed systems for GDPR compliance • Develop approach to sustainability in IDI operations and implications for other IDI policies • Review all policies / process for updating policies	• Review remuneration policy • Update travel and procurement policies
Finance & Accounting	• Finalise implementation of integrated IDI accounting system	• Improve project reporting from Xledger integrated with Teams	• Update IDI financial manual

Component and Initiative	Achievements (to end 2022)	Plan 2023	Tentative Plans 2024 onwards
	with expense module and time registration. • Update IDI financial manual	• Assess & Implement further Xledger functions	
Procurements	• Procurement of pool of consultants on design • Procurement of consultant on office redesign • Procurement of consultant on HR, gender and diversity • Tendered travel services	• Implement new/updated travel services solution • Tender IT solutions provider and implement new/updated solution • Finalise office redesign and tender office rebuilding plans	

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

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

SAI Communications and Stakeholder Engagement

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

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

Inclusiveness and Gender

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

F. Expected Results

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

G. Risk Management

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

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

4. Becoming a More Gender Responsive and inclusive IDI

IDI continues to implement its Gender Policy (2021) and Strategy (2020), including through its multi-annual gender action plan. One of the two strategic priorities under IDI's Gender Strategy is to lead by example as a gender-responsive organisation. In 2023, IDI will thus:

- Implement relevant recommendations from the assessment on gender, diversity and inclusion of HR functions (2021/2022) based on an Action Plan
- Ensure gender dimensions are integrated across the final version of IDI's competency framework
- Promote IDI's online basic gender course to increase IDI staff's gender capacity and competences, support IDI staff in finding adequate in-depth courses, develop IDI staff capacities based on the new IDI competency framework where needed
- Continue facilitating cross-departmental learning, which includes regular meetings and discussions within IDI
- Continue facilitating internal or external support for IDI staff to support gender analyses
- Support gender champions in advancing gender and inclusiveness work in their departments
- Build gender with an intersectionality lens into new policies and guidance documents
- Integrate gender and inclusiveness in IDI's annual communications & advocacy work plans and budget, and build on global gender awareness campaigns
- Support the Equal Futures Audit initiative in establishing knowledge sharing and awareness raising on gender and inclusiveness
- Benefit as an organisation from the partnership with UN Women and other relevant organisations

Becoming more gender responsive and leading by example as an organisation is a strategic priority but also crucial for remaining credible in our support on gender and inclusiveness issues with SAIs. In 2023, IDI will be working towards expanding its gender focus in the current Strategic Plan to other dimensions of diversity in the upcoming Strategic Plan 2024-2029. Inclusion will have a prominent place in the new Strategic Plan.

5. Climate Change and the Environment

IDI is committed to sustainable development, including but not limited to environmental issues and addressing climate change. IDI recognises that addressing climate change needs a coherent approach to sustainable development and must avoid a tunnel vision focus on carbon emissions. IDI will continue to implement its existing environmental policy to reduce negative effects on the environment and climate. During 2023, IDI will review its approach to sustainable development and consider how all aspects of sustainable development need to be mainstreamed through IDI's suite of policies, giving its environmental policy a more holistic outlook.

Even before COVID-19, IDI had already increased the use of eLearning and internet-based communication. IDI had then built on this experience and intensified its digital education and online work in 2020 and 2021. Moving into 2023 and beyond, IDI will leverage its experience of successfully managing online events to judicially plan its initiatives with a mix of physical and online events.

In addition, IDI will continue to:

- Compensate for CO_2 emissions to reduce air travel emissions
- Recycle in office and limit printing
- Encourage the use of public transport
- Look into more possibilities to reduce energy in the office and in its operations.

Prior to the current strategic plan, IDI partnered with the INTOSAI Working Group on Environmental Audit (WGEA) to support SAIs in environmental audit initiatives[5]. Recognising that the climate crisis continues to escalate, in 2022 IDI's relevant SAIs work stream began developing an innovative approach for auditing climate adaptation plans and will support SAIs in using some of these approaches from 2023 onwards. Again, IDI will work with WGEA as well.

Similarly, at the 2021 INTOSAI-Donor Steering Committee, participants suggested establishing a group on climate change and the environment. In 2022 IDI started to explore how to take forward these issues, together with relevant stakeholders. This will be further developed in 2023. Meanwhile, during 2023, IDI's initiative on audit of sustainable public procurement in the OLACEFS region will continue.

6. Managing Risk

The IDI Strategic Plan 2019-2023 sets out IDI's approach to identifying assumptions, and assessing which assumptions are considered as critical risks which need to be actively managed. Based on the IDI results chain, IDI has identified its assumptions, and classified them as operational, reputational, developmental and natural. Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks. IDI's keys risks, as of March 2022[6], are summarised in the table below. Going forward and based on a request from the IDI Board, as from November 2022, IDI will better separate developmental risks - where IDI has less control – from corporate risks. IDI will also have a look at the two newly identified risks under *G. Risk Management* (see above) as they could be lifted to the corporate risk register in the next update of the registers upon Board approval.

Developmental Risks	
1.	**Legislature support for SAIs**: a lack of legislature interest in, and support for SAIs as well as increasingly weakened roles for legislatures in some countries, undermines the impact SAIs can have for the benefits of all.
2.	**SAI Independence**: the performance and impact of SAIs is hampered by constraints to operational, financial independence and mandates.
3.	**SAIs leading by example**: SAIs not leading by example in promoting accountability and transparency (especially public reporting); SAI Good Governance and Ethics. This undermines SAI performance, government performance, benefits for citizens and trust in SAIs.
4.	**SAI strategic planning**: poor quality SAI strategic plans undermine their long-term development and their selection of capacity development initiatives.
5.	**ISSAI implementation and professionalisation:** lack of SAIs' capacity and resources, absence of a regulatory framework, lack of a common understanding of compliance, limited professional education opportunities for public sector auditors and lack of agility of the standard setting process adversely impact SAI audit quality, professionalism, and credibility of SAI compliance with applicable standards.
6.	**Sustainability**: the delivery of capacity development support does not lead to sustainable SAI performance improvement.
7.	**SAI relevance:** SAIs do not have adequate capacity and resources to respond to emerging issues, leverage on technological advancement and achieve audit impact to stay relevant.

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[5] E.g. IDI/INTOSAI Working Group on Environmental Audit (WGEA) Programme on Forestry Management, and IDI/ASOSAI Environmental Audit Programme on Disaster Management.
[6] The corporate risk register is updated and approved by the IDI Board in November 2022.

8.	**Leave no SAI behind**: SAIs are unable to participate in, or capitalize on, opportunities for capacity development support. (e.g. limited ICT connectivity). SAIs in the most challenged environments are unable to access the scaled-up and strategic support needed and make minimal progress in strengthening their performance.

Operational Risks

9.	**Quality**: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.
10.	**Partnerships**: As IDI increasingly partners to deliver on its work, IDI's partners may not have adequate resources and share IDI's approaches and routines to ensure contribution towards sustainable change.
11.	**Delivery Methods:** IDI is not using the most appropriate and effective delivery methods. SAIs cannot take full advantage of the delivery methods applied (see also risk 8 on 'Leave no SAI behind').
12.	**Funding**: Insufficient, unpredictable and/or short-term funding and insufficient levels of reserves undermines IDI's ability to plan for and implement long term capacity development initiatives, reducing sustainability and impact.
13.	**In-kind contributions and expertise:** IDI cannot secure the quantity and quality of in-kind support and expertise (both from within and outside INTOSAI community) that it currently relies on to deliver under its work streams, GF and bilateral support.
14.	**Staff safety and well-being**: Security and safety incidents, as well as other challenges to staff well-being, affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities or locations. Could also have significant impact on IDI's reputation.
15.	**Staffing**: IDI does not have the capacity to adequately absorb new staff or cannot secure the quantity, quality and diversity of staff necessary to deliver its portfolio.
16.	**Gender:** IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio.
17.	**Internal governance**: poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the strategic plan.
18.	**Financial transaction:** Fraud attempts and transactions where IDI is unable to verify ownership with other party.

Reputational Risks

19.	**Stakeholder expectations**: growing demand for IDI support means that expectations from IDI's diverse stakeholders have to be managed adequately and some stakeholders' expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact.
20.	**Perceptions of conflict of interest**: different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others.
21.	**Staff conduct and safeguarding**: a major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, credibility as a delivery partner and its ability to secure necessary funding.
22.	**Risks through association:** Reputational risks to IDI from cooperation with SAIs, INTOSAI bodies and stakeholders from countries with Governments having - poor anti-corruption and/or - human rights and/or - gender & inclusiveness records3 or from countries with Governments not recognised by the UN or with SAIs/ Governments using IDI for their own controversial political agendas.

Any risks specific to a particular strategic priority not covered by the above are included separately within the detailed plans, included in the different OP Appendices.

IDI Approach to Risk Management

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

7. IDI Budget and Financial Sustainability

The IDI budget for 2023 with comparable figures is set out in the table below. The budget reflects the growing increase in demand for IDI support with an increase in both delivery costs and staff costs. At the same time, there is less growth in revenues due to longer processes with donors in part due to pressures on government finances. While this reduces the expected carry forward from 2022 it will be important to further strengthen efforts towards new and existing donors in order to support the increase in activities. Furthermore, it will be key to align ambitions to be agreed in the strategic plan from 2024 onwards with a solid financial framework of long-term donor support.

Total income for 2023 (as per contracted and expected grants) is estimated at NOK 117,9 million. This amount includes balances of NOK 10,8 million assumed to be carried forward in full from 2022. Several donor contracts come to an end in 2022 which will result in a need to reduce the carry forward at the end of the year. Funding in 2023 is expected from the Norwegian Parliament, Sida, the Austrian Development Agency, the UK Foreign, Commonwealth and Development Office, Irish Aid, Global Affairs Canada, the European Union, the Asian Development Bank, SAI Qatar, SAI Saudi Arabia, the German Ministry of Development (BMZ, awarded through the German Development Implementing Agency GIZ), SECO Switzerland, MFA Norway, Norad, MFA France, SAI Latvia and USAID. A significant part of the funding is project funding of short-term nature.

IDI will continue efforts to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensuring the continued ability to support the SAIs in developing countries. Negotiations are ongoing for potential donor support for multiple year periods in support of the 2024-2029 strategic plan period.

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

The budgeted expenditure for 2023 is estimated at NOK 114,4 million. The main assumption for 2023 is that travel activity continues without pandemic related restrictions. The budget reflects a balance between physical and virtual delivery of support. The budget does however also include new projects within work streams and scaled up bilateral support. This means increased spending at country level. The number of staff and associates is expected to increase by 4 compared to 2022 in order to deliver more initiatives through virtual means, strengthen HR support and compensate for possible reduced levels of in-kind support. The budget includes a 5% increase in staff costs, excluding recruitments, for the annual adjustment in staff salaries. A reduction in overhead costs compared to 2022 is due to lower evaluation and staff moving costs. Continued investments are planned in ICT, including the IDI website as well as an upgrade of the IDI office planned in 2022. The main portion of the funding is allocated to IDI work streams in the departments for SAI Governance and Professional and Relevant SAIs. IDI will monitor the expenses carefully, balance it against available funding and take necessary action to reduce the scope of activities if needed. The scope of support to developing country SAIs in 2023 will be extended within IDI's strategic priorities in line with increased predictability of funding.

In-kind contributions of SAIs continue to be a crucial resource for IDI. IDI receives support in the form of provision of in-kind staff support, translation and interpretation services, hosting events as well as recurring paid staff secondments. IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. SAIs Indonesia and Cayman Islands

currently support IDI with additional part and full-time staff. IDI will seek to expand such support from the SAI community during 2023 as well. IDI Budget 2023 details are shown below[7].

IDI Budget 2023

Expenditure & Funding

	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
Sub-Total Professional SAIs	20 199 671	17 305 183	16 781 497	14 397 604	2 894 488	5 802 067
Sub-Total Relevant SAIs	14 751 029	11 566 516	12 431 519	8 382 198	3 184 514	6 368 832
Sub-Total SAI Independence	8 392 174	7 109 885	7 898 367	5 495 731	1 282 288	2 896 442
Sub-Total Well-Governed SAIs	26 154 237	25 282 212	26 796 259	16 578 273	872 024	9 575 964
Sub-Total Bilateral	32 147 810	27 348 863	25 118 201	12 164 709	4 798 948	19 983 101
Total Global Foundations	9 443 562	7 682 324	8 756 818	7 899 299	1 761 238	1 544 264
Total DG & SSU	1 530 772	1 851 572	1 835 505	1 201 344	- 320 800	329 428
Total Administration	1 749 739	1 888 339	2 076 317	1 822 262	- 138 600	- 72 523
IDI Total Expenditure	**114 368 994**	**100 034 893**	**101 694 484**	**67 941 420**	**14 334 101**	**46 427 574**
Core Funding	49 746 922	46 790 895	45 160 085	38 668 199	2 956 027	11 078 724
Earmarked Funding	57 382 847	33 687 895	43 283 076	29 273 221	23 694 952	28 109 626
Carry Forward / Deferred Income	10 774 641	30 330 744	30 330 744	-	- 19 556 103	10 774 641
IDI Total Funding	**117 904 411**	**110 809 534**	**118 773 905**	**67 941 420**	**7 094 877**	**49 962 991**
Funding Gap (-)/Surplus(+)	**3 535 417**	**10 774 641**	**17 079 421**	**- -**	**7 239 224**	**3 535 417**

IDI Reserves & Deferred Income

	Budget 2023	Full Year Forecast 2022	Revised Budget 2022	Actual 2021	Budget 2023 vs 2022 Forecast	Budget 2023 vs Actual 2021
Unrestricted Reserves						
Foundations Equity	250 000	250 000	250 000	250 000	0	0
Interest earned on foundation's capital	226 566	224 566	224 566	222 566	2 000	4 000
Interest earned on OAGNs Funds	174 414	169 414	169 414	164 627	5 000	9 787
Contributions from INTOSAI, Kuwait, Saudi Arabia	1 943 575	1 764 739	1 997 379	1 529 277	178 836	414 298
Annual INTOSAI Grant	201 092	178 836	214 746	232 641	22 256	-31 548
	2 795 647	**2 587 555**	**2 856 105**	**2 399 111**	**208 093**	**396 536**
Deferred Income						
Donor Grants Received in advance	3 535 417	10 774 641	17 079 421	30 330 744	-7 239 224	-26 795 327
	3 535 417	**10 774 641**	**17 079 421**	**30 330 744**	**-7 239 224**	**-26 795 327**

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[7] Income/funding figures for 2023 and 2022 include all income/funding whilst figures for 2021 actuals only include recognised income or grants used as stated in the annual accounts. Surplus funding from 2021 is found under Deferred Income.