



GLOBAL
FOUNDATIONS

APPENDIX
IDI OPERATIONAL PLAN
2023



A. Objective

To strengthen the global environment in which support to SAIs is provided. The Global Foundations Unit (GFU) adds value by developing strategic partnerships and advocating for the value and benefit of SAIs, measuring SAI performance and by finding practical and innovative ways to enhance support provided by donors, peers and development partners worldwide.

B. Strategy

GFU's strategy is represented in four different components:

- 1. *Managing and coordinating strategic partnerships with other organisations that can contribute to strengthening SAIs***
- 2. *Brokering support for SAIs, from donors, peers or other partners***
- 3. *Measuring and monitoring SAI performance and support***
- 4. *Advocating and communicating for behavioural change and the value of SAIs***

GFU provides support to the INTOSAI-Donor Cooperation (IDC) and facilitates the implementation of its 2020-2030 Strategy. The unit also supports IDI's work streams through extending the reach of the work beyond the SAI community with partnerships and advocacy. It provides global and regional data for strategic planning and results reporting. Finally, in its brokerage role GFU increases support to enhance the capacity of SAIs to achieve their objectives.

GFU supports SAIs to leverage capacity development support both within and outside the SAI community. It advocates for support being provided in accordance with the principles of the INTOSAI-Donor Memorandum of Understanding (MoU) and good capacity development practices and enhances the ability of SAIs and donors to work together effectively.

The main objectives in 2023 are to strengthen partner initiatives with the IDC, INTOSAI, INTOSAI regions, International Monetary Fund (IMF) and new partner Inter-Parliamentary Union (IPU). Through brokerage GFU will strive to facilitate a well-coordinated planning phase of the Global SAI Accountability Initiative (GSAI) and pilot the implementation of the newly approved Brokering Upscaled SAI Support (BUSS) initiative by rolling it out in two INTOSAI regions. In 2023 IDI will launch a new round of the INTOSAI Global Survey and develop the Global SAI Stocktaking Report. Under the IDC, GFU will continue to advocate for practical implementation of the IDC principles including SAI-led support based on strategic plan and coordination of efforts. We will also support the engagement of the IDC Goodwill Ambassador for SAI Independence. GFU will also continue to advocate for the value of SAIs, including strengthening SAI-Parliament relations and their public engagement on accountability. Furthermore, we plan to continue disseminating success stories that highlight the agility, efficiency and coordination in SAI capacity development and SAI performance during and after the pandemic, but also raise awareness of citizens about SAIs' role in accountability systems. This will include direct citizen activities, coordinated advocacy through CSOs and increased media outreach.

C. Delivery

Partnerships

GFU is responsible for managing strategic partnerships. This includes IDC and IPU, as well as coordination of partnerships¹ within IDI. Aligned with the current strategic plan the GFU makes efforts to foster and maintain partnerships with the following partners:

INTOSAI – INTOSAI bodies continue to be primary partners for IDI for the delivery of products and support to the members. For example, IDI will continue to work in partnership with the members of the INTOSAI Global Survey Committee (the INTOSAI Chair, General Secretariat, Regional Secretariats including AFROSAI E and CREFIAF, the INTOSAI Goal Chairs) to develop the INTOSAI Global survey and launch Global Stocktaking Report 2023 and disseminate key findings. GFU will also continue the cooperation with the Capacity Development Committee (CBC) in support of peer-to-peer coordination and the Policy, Finance and Administration Committee (PFAC) in exploring funding support. GFU will work with the INTOSAI regions to support SAI and donor coordination, concept note development and identify SAIs to benefit from targeted support through GSAI.

SAIs – SAIs will also remain important partners in 2023, where IDI benefits from partnerships with a vast group of SAIs including receiving staff support. GFU will continue to work directly with SAIs in terms of helping them secure funds from the Saudi FISP grant and other sources.

IDC – GFU leads the efforts in supporting the IDC partnership. Partnership with IDC and its members helps in communicating the main conclusions from key IDI products such as the Global Stocktake and leveraging on donor platforms to promote the SAI Independence Goodwill Ambassador. Both IDI and the IDC members will continue to make joint efforts in supporting SAIs in areas of common interest such as SAI Independence.

Other partners - Finally, we will continue our cooperation with other organisations working within the field of public financial management and accountability, where partnering can increase the impact of our work. GFU manages the partnership with IPU, including identification and implementation of joint activities, and coordination with other IDI workstreams.

GFU will also lead and scale up IDI's efforts in partnering with International Monetary Fund (IMF) on activities such as their capacity development programme for SAIs (CD), ad hoc training on SAIs and Anti-Corruption, and annual dialogue between IMF and SAI leaders.

GFU receives earmarked financial support from the European Union (EU), Swiss State Secretariat for Economic Affairs (SECO) and the UK Foreign Commonwealth and Development Office (FCDO). GFU also draws on IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), Irish Aid and the Austrian Development Agency (ADA).

¹ Partnerships and cooperation with other IDI work streams 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)'s Task Force for INTOSAI Auditor Professionalisation, INTOSAI Knowledge Sharing Committee (KSC), INTOSAI General Secretariat, all INTOSAI regions, SAI Saudi Arabia and a strategic partnership agreement with the SAI of Indonesia. External partnerships include: the International Monetary Fund (IMF), the World Bank, the World Justice Project (WJP), the Global Initiative for Fiscal Transparency (GIFT), the Transparency International (TI) SANCUS project, the Extractive Industry Transparency Initiative (EITI), the Open Government Partnership (OGP), OXFAM, UN Women, the United Nations Mission in South Sudan (UNMISS), the Open Contracting Partnership (OCP), Transparency International (TI) and the Inter-Parliamentary Union (IPU).

Delivery Mechanisms

COVID-19 highlighted the need to use technology-enabled tools to provide remote support instead of on-site events. During 2023 online delivery mechanisms will continue to be strengthened while returning to essential on-site events.

Priority will be given to:

- Partner activities with IMF on SAI development
- INTOSAI-Donor Steering Committee (IDSC) annual meeting and support
- Facilitation of GSAI planning and coordination phase and beginning of the implementation of support
- Develop and conduct INTOSAI Global survey and launch Global Stocktaking Report 2023
- Piloting the new BUSS initiative across two INTOSAI regions
- IPU and IDI joint support activities
- Support to regions

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
COMPONENT 1: Strategic Partnerships			
Support implementation of the IDC Strategy	<ul style="list-style-type: none"> • Developed 2020-2030 IDC Strategic Plan • Operational management of IDC including IDC Annual SC Meeting • Finalised appointment of the IDSC Independence Goodwill Ambassador • Launched the GSAI Initiative • Launched the new BUSS Initiative • Initiated collaboration with INTOSAI WGEA on behalf of IDC Working Group on Climate Change 	<ul style="list-style-type: none"> • Operational management of IDC including IDC Annual SC Meeting • Develop and finalise IDC website and communications materials to facilitate links between SAIs and donors • Implement support of the IDC Working Group on Climate Change • Implement support of the IDC Working Group on IT 	<ul style="list-style-type: none"> • Continued support to the implementation of the IDC Strategy and planned 2024 activities • Finalise development of communications tools, kits and resources raise awareness of SAIs among citizens/CSOs. • Conduct global Citizen Survey with partners e.g. IBP to establish citizen awareness benchmarks on familiarity with the role of SAIs and profile IDC
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> • Strategic support provided to five INTOSAI regional bodies • Supported the SPMR Initiative on the 	<ul style="list-style-type: none"> • Support on public engagement to INTOSAI regions together with IPU piloted in one region 	<ul style="list-style-type: none"> • Implement strategy for support to regions based on results on GSR and internal mapping

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	development of the Guidance for Regions in Strategic Management		
Support the partnership with IMF	<ul style="list-style-type: none"> Established dialogue with IMF in response to SAI audit commitments for emergency financing Supported design & implementation of IMF CD programme for SAIs Published & launched joint staff note on Role of SAIs in Audit of Emergency Financing Advocated for SAI value with IMF stakeholders and SAI leadership Carried out a survey and published status report on SAIs and the audit of emergency financing Supported ad hoc IMF training including on the role of SAIs and roll-out of round tables with SAIs Authored chapter on the role of SAIs in fighting corruption for IMF book published on Governance in Sub-Saharan Africa 	<ul style="list-style-type: none"> Complete and publish the review of IMF-SAI engagement in response to COVID-19 emergency financing Coordinate engagement between INTOSAI and IMF Advocate for strengthened understanding of SAI role and value by IMF stakeholders by coordinating efforts to change SAI priority. Supporting IMF CD on request and contribute to IMF-led fora Design retrospective review of IMF-SAI engagement in response to COVID-19 emergency financing 	<ul style="list-style-type: none"> Support IMF CD programme for SAIs Support IMF training & seminars on working with SAIs Act as a focal point for engagement between INTOSAI and the IMF Use papers strategically to attract new partners
Engage new partners and manage partnerships	<ul style="list-style-type: none"> Supported IDI-IBP partnership, including disseminating results of IDI-IBP report “Audit and oversight ecosystem” Established partnership with Inter-Parliamentary Union (IPU) 	<ul style="list-style-type: none"> Lead the partnership with IPU including roll-out of activities online, country-level and regional level Maintain overview of ongoing or potential partnerships Identify potential partners 	<ul style="list-style-type: none"> Coordinate seven strategic partnerships by end of the strategic plan Maintain an overview of ongoing or potential partnerships Identify potential partners

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
COMPONENT 2: Brokerage			
The BUSS Initiative (previously GCP T-1)	<ul style="list-style-type: none"> Developed and got IDC approval for new BUSS Initiative Piloted the BUSS initiative in the CREFIAF region with one workshop for SAIs and development partners Supported the design, publication and dissemination of the third round of the SAUDI FISP grant Assisted more than 40 SAIs in their FISP applications Developed and disseminated a success story on coordination of support 	<ul style="list-style-type: none"> Raise awareness and availability of the BUSS workshops and brokerage services Pilot the BUSS initiative in two INTOSAI regions Assist at least 10 SAIs through the BUSS initiative to find support, engage new potential partners and initiate country-level coordination Proactively find new funding opportunities for SAIs Strengthen donor knowledge on SAIs; foster regional partnerships, networking and improvement of SAI support Update BUSS strategy as necessary based on lessons from the roll-out activities Raise awareness of benefits of coordination and best practices via success stories and workshops 	<ul style="list-style-type: none"> Roll-out the BUSS in two more INTOSAI regions Assist 20 SAIs cumulatively through the BUSS initiative to find support, engage new potential partners and initiate country-level coordination Proactively find new funding opportunities for SAIs Strengthen donor knowledge on SAIs; foster regional partnerships, networking and improvement of SAI support Raise awareness on benefits of coordination and best practices via success stories and workshops
Global SAI Accountability initiative (GSAI)	<ul style="list-style-type: none"> Supported the selection of GSAI candidates and launch of the initiative Assisted the GSAI committee in developing the ToRs, assessing country cases and writing the recommendation paper Initiated the planning phase of GSAI with IDI Bilateral Unit Conducted one Readiness workshop with selected GSAI 	<ul style="list-style-type: none"> Facilitate and coordinate the planning phase with the IDI Bilateral Unit Support the GSAI committee in its advisory meetings Facilitate the start of the implementation of support Coordinate interactions amongst SAIs, financial and technical partners at the programme level and country project 	<ul style="list-style-type: none"> Explore the possibility of a second round of GSAI

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	SAls and providers of support		
Strengthening SAI-SAI Peer Provider knowledge and relations	<ul style="list-style-type: none"> Participated in CBC work stream in support of peer-to-peer coordination 	<ul style="list-style-type: none"> Participate in CBC work stream in support of peer-to-peer coordination 	<ul style="list-style-type: none"> Participate in CBC work stream in support of peer-to-peer coordination
COMPONENT 3: Measuring and Monitoring SAI Performance and support			
Be the steward of Global SAI Performance Data and provide insights on SAI performance	<ul style="list-style-type: none"> GSR 2020 with an accompanying website launched GSR Gender Annex published IDI-IBP report “Audit & Oversight Ecosystem” developed, published & disseminated INTOSAI Global Survey Database established Host of interactive GSR web/microsite, and provided relevant comms packages for onward communications Integrated GSR feedback with other communications efforts e.g. Gender Based Violence 16 Days of Activism in Gender Annex 	<ul style="list-style-type: none"> Develop and conduct INTOSAI Global survey and launch GSR 2023 Manage the Global Survey database Create a platform for accessing Global Survey database in a user-friendly way internally in IDI 	<ul style="list-style-type: none"> Continued dissemination of findings of the 2023 GSR report at the global and regional level Conduct other analyses based on GS Database data
Inform the SAI-donor community on CD support to SAls	<ul style="list-style-type: none"> SAI Independence and gender equality criteria built in SAI CD database platform Registration of projects focused on SAI Independence and gender equality started SAI Independence and gender equality work within the IDC Portal highlighted Bi-annual updates of information Assess and improve quality of the IDC Portal through user 	<ul style="list-style-type: none"> Ensure continuous updates; including projects targeting SAI Independence and gender equality Disseminate information about SAI-support status and SAI performance and needs to donors Improve SAI CD database based on technical review and assessment 	<ul style="list-style-type: none"> Support planned IDI gender knowledge/resource center with information from SAI CD Database. Ensure continuous updates. Including projects targeting SAI Independence and Gender equality Test, refine and update the SAI CD database linkages to partners’ databases

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	<ul style="list-style-type: none"> survey and auto-evaluation SAI CD Database linked with partner's databases 		
Provide and manage information on SAI performance	<ul style="list-style-type: none"> SAI country pages in SAI CD database populated with basic country information IDI information on the International Aid Transparency Initiative (IATI) platform updated First version of an Information Management System (IMS) centralising information on IDI's stakeholders delivered 	<ul style="list-style-type: none"> Explore available systems to further develop an IMS that may help IDI in improving storage and usage of data including on SAIs needs and performance Update SAI country pages with basic country information Update IDI information on the IATI platform 	<ul style="list-style-type: none"> Update SAI country pages with 2023 Global Survey information where possible Update IDI information on the IATI platform
IDI sustainability reviews	<ul style="list-style-type: none"> IDI Sustainability Review phase 1 designed Pilot study undertaken and report completed on SAI Young Leaders 	<ul style="list-style-type: none"> Complete sustainability review for two initiatives 	<ul style="list-style-type: none"> Complete sustainability review for an initiative
COMPONENT 4: Advocacy and communications for behaviour change			
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> Two success stories published Promoted IDC response to COVID-19 crisis and New Normal GCP T1 communication addressing COVID-19 crisis launched and disseminated SAI Independence resource kit for in-country donor staff published SAI Independence Ambassador appointment process finalised Delivered seminar series with five 	<ul style="list-style-type: none"> Publish two success stories aligned with IDC Strategy Update IDC website with new initiatives BUSS and GSAI Promote GSAI and BUSS initiatives Support identification of platforms for engagement, and communication of new SAI Independence Ambassador's global efforts Disseminate SAI Independence resource kit for in-country donor staff Identify channels and opportunities for 	<ul style="list-style-type: none"> Develop and publish two success stories aligned with IDC Strategy Promote BUSS and GSAI through all channels of communication

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	<p>sessions connected with SC meeting</p> <ul style="list-style-type: none"> Restructured IDC website 	<p>communications towards CSOs</p>	
IDI communication and advocacy	<ul style="list-style-type: none"> Social media messaging adjusted to COVID-19 /New Normal IDI response to COVID-19 crisis communicated through the webpage, guidance on new forms of support, research papers, eLearning system IDI success stories developed and published IDI identity manual developed Disseminated, and advocated for SAIs based on recommendations from the IBP/IDI report and 2020 GSR Integrated gender equality in annual communications & advocacy Developed gender webpage as part of the IDI website Explored IDI knowledge/resource centre options for gender equality Update Website including re-designing a coordinated homepage, reconfiguring menus and improving media centre and newsfeeds Continued response to COVID-19 crisis (COVID-19 communication channel -webpage, guidance on new 	<ul style="list-style-type: none"> Develop, agree and implement company-wide communications and social media strategy Develop, support and maintain an IDI design aesthetic and brand, with flexibility for work stream branding across the IDI website, GPGs, articles, social media with support from an in-house designer Refine and implement IDI identity manual and style guide Advocate and strengthen SAI-Parliament collaboration through IPU-IDI partnership activities Toolkit on accountability and SAIs for youth Design and re-develop IDI website to reflect new strategic plan and for ease of use and access Develop and disseminate success stories Strengthen IDI profile as SAI 'subject matter expert' through articles, shared events and social media connections with IDI partners and stakeholders, and the broader PFM community 	<ul style="list-style-type: none"> Develop and disseminate IDI success stories Target communications and advocacy based on key issues found in the 2023 GSR (global events, presentations, webinars, regional discussions, etc.) Develop, agree and implement reputation management strategy and procedures Develop and roll out a SAI 'practical communications' programme for effective communications including CSOs, media and other stakeholders

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	forms of support, research papers, eLearning system)	<ul style="list-style-type: none"> Gender - Integrate gender equality in annual communications & advocacy work plans and budget 	

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

SAI leadership will be key target audiences for our awareness raising objectives for donor engagement (ensuring SAI led processes) and our advocacy work on strengthening collaboration with Parliaments.

SAI Communications and Stakeholder Engagement

One of the key activities to strengthen stakeholders under GFU will be the joint activities with IPU which will aim to strengthen relations between SAIs and Parliaments. The BUSS workshops will assist SAIs in developing a donor engagement strategy and bring them in contact with donors. Workshops on BUSS, GSAI and the pilot of the dissemination of the SAI Independence Resource Kit co-created with TI will identify new opportunities for engaging with donors, partners and CSOs. Accessibility applications on the IDI and IDC websites and IDI's Learning Management System will make communications accessible and available to an increasingly wide audience across all of IDI's main communications platforms.

Inclusiveness and Gender

Gender will be incorporated into main tasks for this year:

- Explore how gender can be integrated into potential new partnerships
- Conduct gender analysis on new initiatives under GFU
- Continue registration of SAI capacity development projects targeting SDG5 or gender equality in the SAI-Donor Database.
- Continued support to IDI Gender focal point on communication

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 IDI strategic plan.

IDI has not identified additional risks which may prevent GFU 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
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Global survey launched	Stock taking report published. Downloads: Eng 500 Fre 50 Spa 50 Ara 50	Global survey designed	Stocktaking Report Published
					Actual	Draft global survey designed	Global survey launched	Downloads achieved Q3 2022, English 330, French 199, Spanish 214, Gender Annex, 6126	N/A	N/A
Assess the sustainability of IDI initiatives	30	Progress on establishing and implementing programme 360 (IDI Sustainability Reviews)	IDI Annual Performance & Accountability Reports	Not established (2018)	Target	Established	Synthesis study designed	Synthesis study published	Synthesis study designed in light of mid-term evaluation of Strategic Plan 2019-2023	Complete sustainability review ² for two initiatives
					Actual	Established	Postponed to 2021	Synthesis/ pilot study designed	N/A	N/A
Enhanced partnerships to deliver the IDI Strategic Plan	31	Number of organisations covered by a strategic partnership agreement with IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	3	5	5	7
					Actual	4	5	5	N/A	N/A

² The 'Synthesis Studies' are being undertaken as internal 'Sustainability Review' exercises in IDI

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. use of Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	5	6	6
					Actual	5	5	5	N/A	N/A
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	60	70	75
					Actual	47	47	62	N/A	N/A
Raised awareness on the role, benefits and challenges of SAIs	34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & the INTOSAI community	IDI Annual Performance & Accountability Reports	4 (2018)	Target	5	6	6	8	8
					Actual	10	13	11	N/A	N/A

Explanation for amendment, addition or removal of indicators:

Indicator 30 has been changed owing to the nature of the review being undertaken internally in the IDI and the term being used for the same.