



Independent SAIs
WORK STREAM

APPENDIX
OPERATIONAL PLAN
2023



A. Objective

To advocate for and support the independence of SAIs to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. Strategy

Independent SAIs are key pillars of national integrity and governance. The independence of a SAI from the executive it audits is fundamental, yet the 2020 Global Stocktaking report shows concerning trends as there is a continued reduction in reported SAI Independence.

These developments have been corroborated by other global indices such as the World Bank SAI Independence Index which highlights that a disproportionately large number of constitutional and legal frameworks governing the establishment and functioning of SAIs did not expressly provide for their independence.¹

Insights gathered from our rapid advocacy function supplemented those trends, as we have noticed an increase in the request for support both in terms of rapid advocacy and advice by various stakeholders on the domestication of SAI independence principles.

It is against this backdrop that the independent SAI work stream will continue scaling up its efforts towards advocating for and supporting the independence of SAIs through the implementation of its three components namely: global advocacy and support, country level support, and effective partnerships in support of SAI Independence.

In 2023, advocacy in a digitized environment will remain a core feature of our work. To that end, we will upscale our online presence by diversifying the workstream's social media assets², include user-generated content and co-developing content with our partners to enhance our social media presence in connection to the roll-out of our events or the dissemination of products. This will include the creation of social media assets for the SAI Independence Resource Kit for Civil Society Organisations (CSOs), developed jointly with Transparency International (TI), as well as the study on the SAI independence and the extractive sector, which will be disseminated jointly with Extractive Industries Transparency Initiative (EITI).

We will continue to promote the SAI Independence Resource Centre (SIRC) as the main platform to disseminate knowledge on SAI Independence. In 2023, we will move towards facilitating the production of research on SAI Independence, by piloting partnerships with academia, such as the University of Pisa, and SAIs with a research unit, such as the SAI of Thailand. We will continue working towards strengthening the SIRC's visual identity, increasing its visibility and usefulness, including by making the content available in all IDI working languages.

¹ Supreme Audit Institutions Independence Index, 2021 Global Synthesis Report, World bank Group

² Social media assets are the content that make up your social media presence, ranging from images and videos to user-generated content your company is tagged in. Each piece of content used on your social media channels contributes to your overall brand experience.

We will continue to attend various events – to promote SAI Independence and utilize our partners platforms to extend our outreach.

As in the previous years, supporting the INTOSAI-Donor Cooperation (IDC) will remain a key component of our advocacy work in 2023 as we will continue supporting the implementation of the IDC strategic priority on Independence. This will be done mainly through supporting the IDC Goodwill Ambassador for SAI Independence.

In addition to our reactive advocacy provided mainly through ad hoc support and SAI Independence Rapid Advocacy Mechanism (SIRAM), we will refine our approach to proactive advocacy by implementing a two pronged approach aiming at supporting INTOSAI's efforts by enabling a holistic and complete approach to advocacy on SAI Independence.

The first component of the approach will focus on the Global/Regional dimension with the objective of identifying ways to raise the salience of the topic, including by multiplying the references to SAI and their independence in international legal instruments. The long-term objective under this component is to position SAIs and their independence on a legally binding instrument which can then be used to further our advocacy efforts.

The second component will focus on understanding the legal systems in which SAIs operate. In 2023, we will develop and test a methodology to identify risk drivers to SAI Independence, and identify mitigation strategies through legal and advocacy support. This will also include the development of an approach on how to transpose international instruments on SAI Independence into domestic law. To support that work, we will establish a reference group for proactive advocacy which will include seasoned professionals knowledgeable of the different SAI models, and legal systems, as well as representative from academia to contribute to the scientific validity and robustness of the approach.

The advocacy component will be complemented by support to SAIs. The support will be in line with the approach of strengthening the SAIs' position in the accountability ecosystem, by focussing both on horizontal and diagonal accountability. This is consistent with the findings from the literature review and new thinking around the conditions under which the effectiveness of the accountability and oversight ecosystems can be enhanced. As a result, we will use leverage points in the accountability ecosystem to advocate for SAI independence, when engaging at the country level.

To this end, we will leverage on our global partnerships and support SAIs in establishing relationships with key stakeholders at the country including CSOs, through our engagement with TI, Ministries of Finance, through our partnership with Global Initiative for fiscal Transparency (GIFT), and the broader community of actors contributing to the rule of law, in line with our partnership with the World Justice Project.

These interaction will support the dissemination of knowledge products on SAI Independence and will contribute to raise the profile of SAIs in their country context by creating coalitions in support of accountability.

C. Delivery

Partnerships

Within the INTOSAI community, ongoing partnerships include those with selected INTOSAI Regions where we will work on joint activities to strengthen our ability to closely monitor development at the SAI level. We will also work with other INTOSAI bodies, including the INTOSAI Capacity Building Committee (CBC) to disseminate advocacy material and the General Secretariat to support their advocacy work towards

institutional stakeholders. We will also continue our partnerships for independence through various channels including, the IDC.

Outside of the INTOSAI community, we will expand on the initial contacts established with various networks and organisations, including the World Justice Project (WJP), the GIFT, the TI SANCUS project, the EITI, the Open Government Partnership (OGP).

All this will be achieved with the earmarked financial support that we are receiving from the European Union, Irish Aid and the State of Qatar, as well as 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

Variety of delivery instruments will be used to support the implementation of the Initiatives :

- **In-country interventions:** These will be mainly used to facilitate the establishment of relationships between SAIs and stakeholders (CSO, MoF, Parliament, Integrity Institutions). In some cases, IDI staff will attend the workshops and other cases we will provide remote guidance and assistance to SAI, while supporting the organization of the workshop. We will also use in-country interventions in SIRAM cases and when we provide technical support.
- **Product development meetings:** Such meetings will be used to develop capacity development material for SAIs and we will leverage on expertise from within and outside the SAI community.
- **Webinars and awareness raising events:** will be used to disseminate our global products developed with partners and reach out to broader audiences.
- **In-country accountability conferences/seminars:** will be used as way to localize our partnerships and raise SAI’s profile locally. Through these conferences we will give the centerstage to the SAI and foster interactions with local and regional accountability actors.
- **Resource kit and guidance materials:** they will be used as a conduit to bring communities together, raise their awareness on SAIs, and turn them into advocate for SAI independence.
- **Podcast and media intervention:** will be used to stimulate our interaction with media and promote our champions of advocacy series.

D. Outline Plan 2022

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: Support and Advocate Globally for SAI Independence			
Advocacy	<ul style="list-style-type: none"> • Participation at the IDC SC and Leadership meetings • Contribution to Task Force on the establishment and the implementation of the IDC Goodwill Ambassador for SAI Independence • Attend global/regional events to presents on 	<ul style="list-style-type: none"> • Attend relevant INTOSAI events • Attend high-level conferences hosted by non-INTOSAI bodies, such as New York Times Athens Democracy Forum, Council of Europe World Forum for Democracy, Davos Conference by the World Economic 	<ul style="list-style-type: none"> • Attend relevant INTOSAI events • Continuation of the “IDI Champions of Independence” Media Series and Advocacy Campaign

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	<p>value of SAI independence to stakeholders outside INTOSAI</p> <ul style="list-style-type: none"> Dissemination of communication material through social media and online platform Dissemination of the 2020 Global Stocktaking Report and other studies on SAI independence 	<p>Forum, Arendals Uka (Norway-specific)</p> <ul style="list-style-type: none"> Creation of “IDI Champions of Independence” Media Series and Advocacy Campaign (High-level actors from the INTOSAI and broader good governance community talk about topics on independence, institutional strengthening, in different media products) 	
<p>Set up and manage the SAI Independence Resource Centre (SIRC)</p>	<ul style="list-style-type: none"> SIRC maintained and updated according to Phase II plans Review of academic literature on SAI Independence and contribution to Good Governance in other IDI working languages completed Survey and study on the potential impact of COVID 19 on SAI Independence (131 responses) disseminated 	<ul style="list-style-type: none"> Continued promotion and maintenance of SIRC, including the translation of documents in all IDI working languages Pilot partnership with academia through the university of Pisa to generate knowledge on SAI independence and disseminate it on the SIRC Engage with database management partner universities Establish partnership with select SAIs with a research unit to generate knowledge on SAI Independence and publish it on the SIRC 	<ul style="list-style-type: none"> Commission studies on topics related to SAI independence and accountability Consolidate partnerships with academia to produce joint research on SAI Independence

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
Develop, design and disseminate advocacy, communication	<ul style="list-style-type: none"> Adaptation of the SAI Independence Resource Kit to CSOs Continuous dissemination of communication package for SAI Leadership and other resource kits Actively leverage partners' platforms to disseminate communication material 	<ul style="list-style-type: none"> Develop social media assets and disseminate on our social media channels including: <ul style="list-style-type: none"> SIRAM-specific blog posts or interviews showcasing case studies or success stories with previous actors and advocates for SIRAM, with scalability for videos and quote cards SAI-specific highlights of relationships with successful advocacy and collaboration between governments and SAIs, with scalability for videos and quote cards Create or set of learning tools available through the SIRC with online feature 	<ul style="list-style-type: none"> Continued dissemination of SAI Independence Resource Kits for various audiences, including training courses Develop visual contents and adapt communication material to social media and online platforms
Respond to emerging threats	<ul style="list-style-type: none"> Processed cases received within the timelines Facilitated stakeholder dialogue on cases and provided platform for coordinated assessment of cases Ongoing dialogue with SAIs and other stakeholders to continuously scan the environment to monitor potential developments Actively disseminated advocacy results on social media and other online platforms 	<ul style="list-style-type: none"> Facilitate the work of the reference group on proactive advocacy Mapping of the international legal instruments in support of SAI Independence and identification of entry points for advocacy Mapping of legal systems in which SAIs operate and development of methodology to identify risks drivers Process cases received within the timelines 	<ul style="list-style-type: none"> Process cases received within the timelines Continuous improvement of SIRAM Facilitate donor dialogue on cases and provided platform for coordinated assessment of cases Ongoing dialogue with SAIs and scanning of the environment to monitor potential developments Pilot the methodology to identify risks drivers

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
		<ul style="list-style-type: none"> Continuous improvement of SIRAM Facilitate donor dialogue on cases and provided platform for coordinated assessment of cases Ongoing dialogue with SAIs and scanning of the environment to monitor potential developments 	<ul style="list-style-type: none"> Utilize international entry points for global advocacy Facilitate the work of the reference group on proactive advocacy
COMPONENT 2: Provide Support to SAIs			
Support to SAI leadership and staff	<ul style="list-style-type: none"> Dissemination of communication package on SAI Independence for SAI Leaders in IDI working languages through different channels 	<ul style="list-style-type: none"> Update the SAI Independence Resource Kit for SAI leaders Development of capacity development material on a risk-based approach to SAI Independence Pilot the material in selected SAIs 	<ul style="list-style-type: none"> Disseminate the SAI Independence Resource Kit for SAI leaders Disseminate capacity building material on SAI Independence
SAI-level support deriving from other work streams/units	<ul style="list-style-type: none"> Input to legal process in South Sudan Input to legal process in Somalia Input to legal process in Madagascar Input to legal process in the Gambia Support to SAIs from the pilot phase (Suriname and Gabon) Support to SAI from the MASTERY Initiative 	<ul style="list-style-type: none"> Country level support to SAIs from other initiatives and work streams including bilateral Unit, such as Madagascar and South Sudan 	<ul style="list-style-type: none"> Continued country level support to SAIs from other initiatives work streams, and bilateral Unit
SAI Independence Workstream induced SAI level support	<ul style="list-style-type: none"> Provision of support on ad-hoc basis to SAIs of Ecuador, Aruba and Belize Continuation from the SI Pilot Program 	<ul style="list-style-type: none"> Facilitate SAI-CSO engagement in selected countries in PASAI Facilitate SAI-Parliament engagement in selected countries in CREFIAF Facilitate SAI – Integrity Institutions dialogue in selected countries in OLACEFS 	<ul style="list-style-type: none"> Facilitate SAI-CSO engagement in selected countries Facilitate SAI-Parliament engagement in selected countries Facilitate SAI – Integrity Institutions dialogue in selected countries Facilitate SAI-Ministry of Finance

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
		<ul style="list-style-type: none"> Facilitate SAI-Ministry of Finance dialogue in selected countries in CAROSAI 	<ul style="list-style-type: none"> dialogue in selected countries
COMPONENT 3: Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence			
Strengthen Engagement with INTOSAI Bodies in support of SAI Independence	<ul style="list-style-type: none"> Engagement with INTOSAI Regions to raise awareness on SAI Independence and disseminate IDI products Engagement with the INTOSAI General Secretariat (GS) on SIRAM cases and advocacy on SAI Independence Contribution to the INTOSAI KSC Research Project 	<ul style="list-style-type: none"> Coordinate Regional input to the proactive approach to SAI Independence Support Regional activities for SAI Independence including AFROSAI Task Force on SAI Independence and ARABOSAI activities on SAI Independence Partner with selected Regions to generate knowledge on SAI Independence Support the INTOSAI GS in the implementation of INTOSAI Strategic Priority on SAI Independence 	<ul style="list-style-type: none"> Coordinate Regional input to the proactive approach to SAI Independence Support Regional's activities for SAI Independence Partner with selected Regions to generate knowledge on SAI Independence Support the INTOSAI GS in the implementation of INTOSAI Strategic Priority on SAI Independence
Engagement with global accountability networks to raise the profile of SAIs and their need for Independence	<ul style="list-style-type: none"> joint activities with TI (SANCUS project), including the resource kit on SAI independence for CSOs and collaboration SIRAM cases Engagement with EITI leading to the IDI-EITI workshop on the role of external oversight in extractive industries Contribution to GIFT course on fiscal transparency Joint activities with the World Justice Project including session at the World Justice Forum 	<ul style="list-style-type: none"> Joint activities with TI in support of the dissemination of CSO resource kit including global events and country level activities Global and Regional events with EITI to support dissemination of joint product and generate stronger interactions between SAIs and EITI's multistakeholder groups Contribution to the revision of the WJP Rule of Law Indicator on SAI Independence and production of SAI-Centric research Develop knowledge product on the relationship between SAIs and Ministries of Finance with GIFT and disseminate the product at the global 	<ul style="list-style-type: none"> Continued dissemination of CSO resource kit including global events and country level activities Generate stronger interactions between SAIs and EITI's multistakeholder groups Develop and disseminate products highlighting SAIs contribution to the Rule of Law Disseminate knowledge product on the relationship between SAIs and Ministries of Finance

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
		level and in selected countries	
Stronger interactions with Development Partners and international organization in support of SAI Independence	<ul style="list-style-type: none"> Engagement with IMF on SIRAM and bilateral projects Engagement with World Bank on country cases and contribution to the World Bank SAI Independence Index Engagement with UNODC 	<ul style="list-style-type: none"> Engagement with IMF on country cases and on global advocacy Engagement with World Bank on country cases and on global advocacy Engagement with UNODC on country level and global activities 	<ul style="list-style-type: none"> Expand the breadth of Development Partners and International Organisations we engage with in support of SAI Independence
General Management of the Work stream			
Work stream Management	<ul style="list-style-type: none"> Work stream designed and implementation strategy developed Refined the implementation approach for the support to SAIs component Identified strategic partners for the global advocacy and support component 	<ul style="list-style-type: none"> Establish an external SAI Independence support function (consultant framework contract) Gender analysis of new initiative Expand the research function and establish strategic partnerships 	<ul style="list-style-type: none"> Continue supporting the implementation of the work stream and its components

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

SAI leadership is driving the process and we will interact continuously to gauge their commitment throughout the cooperation to increase the likelihood of success. The objective being to capacitate SAI leadership in their understanding of independence and strengthening their ability to strategically engage with stakeholders. Preparing SAIs for change will also be a focus area while interacting with SAI leadership, in understanding that “greater accountability is the price an SAI pays for enhanced independence” and ensuring organisational readiness to support the implementation of a new legal framework. To that end, we will engage with SAI leaders through MASTERY initiative and through the dissemination the of the Resource Guide for SAI leaders.

SAI Communications and Stakeholder Engagement

Stakeholder engagement is key in and is directly linked to the creation of a coalition to support SAIs quest for stronger independence. A wide range of stakeholders are covered by the work stream and the objective is to raise their awareness, build the will and lead them to act on the relevant issues. To that end, we will engage with global networks such as Transparency International, the World Justice Project, the Extractive Industry Transparency Initiative and the Global Initiative for Fiscal Transparency to develop and disseminate joint products which will assist stakeholders in understanding SAI Independence

Inclusiveness and Gender

We will also focus on how the international commitments on gender and inclusiveness are reflected in the SAI legal framework, including the appointment process of the Head of SAI. The focus will also be on the

mandate of SAI, to ensure and on supporting processes that will lead to SAIs having a mandate broad enough to audit gender related issues. Finally, the focus will be on the quality of the workforce and human resources as provided by the legal framework. The objective will be to ensure that this provides for a gender balanced and inclusive workforce.

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

- Risk: Inability to properly assess contextual factors and high likelihood of facing information asymmetry when receiving and processing a request for advocacy support
Mitigation measure: Strengthening our engagement with donor's country offices and consistently expand the realm of stakeholders to include horizontal and diagonal accountability actors, and government.
- Risk: non-existence of a coordinated assessment of and response to emerging threats to independence by donors.
Mitigation measure: provide a platform to enable a coordinated assessment of the situation and technical input that can be sent to the relevant channels for further action, if appropriate.
- Risk: Limitation in our ability to accommodate the diversity of requests for technical support, given the specificity of the legal environment and or the language.
Mitigation measure: supplement the internal resources with flexible and appropriate external resources.

G. Expected Results

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Targets and Actual Results					
						2019	2020	2021	2022	2023
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	10	10	11
					Actual	5	5	9	N/A	N/A
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Resource Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	Knowledge Centre launched & populated	eLearning courses / webinars piloted for SAI & Development Partners staff	Knowledge centre gets over 200 unique views per year	Knowledge centre gets over 300 unique views per year
					Actual	ToRs for Knowledge Centre, online platform developed	SAI Independence Resource Centre launched & populated	Videos produced & webinars organized Contributed to eLearning course on fiscal transparency 80+ documents uploaded on SIRC 2500+ individual visits 20 000 downloads from the SIRC	N/A	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Targets and Actual Results					
						2019	2020	2021	2022	2023
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI Annual Performance & Accountability Reports	30 (53% female) (2017)	Target	60 (44% female)	80 (44% female)	120 (44% female)	240 (44% female)	340 (44% female)
					Actual	67 (49% female)	113 (45% female)	226 (55% female)	N/A	N/A
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 2	Events: 9 Products: 4	Events: 12 Products: 8	Events: 15 Products: 10
					Actual	Events: 8 products: 1	Events: 10 products: 3	Events: 15 Products: 5	N/A	N/A
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	75%	100%	100%	100%
					Actual	Mechanism established and piloted in three cases	100%	100%	N/A	N/A

Explanation for amendment, addition or removal of indicators: Indicators on SAIs supported are amended because the targets have been already exceeded

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Targets and Actual Results					
						2019	2020	2021	2022	2023
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	7	9	11
					Actual	4	5	7	N/A	N/A
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4	6	8
					Actual	10	10	14	N/A	N/A
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3	4	5
					Actual	2	4	5	N/A	N/A

Explanation for amendment, addition or removal of indicators: None of the indicators are amended.