APPENDIX

IDI OPERATIONAL PLAN

2023

A. **Objective**

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

B. **Strategy**

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

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

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

2) **Facilitate SAI Capacity Development for Implementing ISSAIs** - Under this component we develop and maintain audit methodology guidance (ISSAI implementation Handbooks). We have mainstreamed audit impact and inclusiveness considerations in our audit methodology guidance for PA and CA. As professional standards require a critical mass of professional auditors to implement them, we have been running a Professional Education for SAI Auditors Pilot (PESA-P) in 2021 862 SAI Auditors and 402 SAI Coaches began the programme. The first round of the pilot completed in 2022 and we began a Special Edition for the SAI Coaches who wishes to become certified. In 2023 we will continue to offer this education initiative on a global scale.[1]. We plan to continue growing SAI Young Leaders (SYL), by selecting a third cohort in 2022 and implementing the initiative through 2023.   We have expanded our support for the cooperative audit models, and we will continue to experiment with different approaches in supporting SAIs through cooperative audits. We are currently facilitating a global cooperative compliance audit of Transparency, Accountability & Inclusiveness of the use of emergency funding for COVID-19 (TAI Audits). We will also continue to work together with PASAI to support Financial Statements of Government audits. We have introduced facilitation of audit impact as an element in our cooperative audit support model. We plan to support SAIs in developing FAI checklists for achieving greater impact of the audits they conducted as a part of IDI's cooperative audit support.

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

Recognising the need to provide holistic support for strengthening high quality audit practices, IDI will cooperate with Asian Development Bank (ADB) to provide support to six SAIs in ASOSAI region to further strengthen their PA practices. Starting with support for assessing needs, the initiative will offer six envelopes of support including revision of audit methodology, professional education, pilot audits, quality management systems and facilitation of audit impact.

3) **Enhanced Audit quality arrangements –** This component has two threads. We will continue to facilitate Quality Assurance (QA) reviews for IDI supported cooperative audits. Following the updated ISSAI 140 due in 2023, we will pilot support to SAIs in setting up risk-based systems of quality management.

Besides the three components, we have reflected on key principles in our planning for 2023. We have looked at our plans to check if they were *flexible, agile, innovative, resilient, scalable, compliant, coherent, inclusive, doable and sustainable.* For example, we plan to support SAIs in setting up systems of quality management by developing a playbook that explains the conceptual framework and offers different options for implementation which SAIs can choose based on their context. We will support SAIs in finding fit for purpose solution which would be scalable as per their context, while complying with the principles of the standards. Importantly we will also seek to support establishment of sustainable quality management practices at the SAI level, so that the SAI has the capacity to manage the solution on its own in the long term.

C. Delivery

Partnerships

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

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

The European Union provides funding across the work stream. In addition, we utilise IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), the Austrian Development Agency (ADA).

Delivery Mechanisms

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

1. **Development and Maintenance of Global Public Goods –** We have developed and maintained iCATs for FA, PA & CA; ISSAI Implementation Handbooks for FA, PA and CA.
2. **Development of Playbooks –** We are moving away from process-based guidance to a playbook approach. While defining what is essential and required by the standards, a playbook then enumerates and illustrates different ways or 'plays' of achieving the intention of the standard. It also provides practical advice on selecting a fit for purpose solution which is appropriate to the capacities and context of the SAI. In 2023 we will pilot a playbook for managing audit quality.
3. **EAR Framework –** PESA-P uses an EAR (Education, Assessment and Reflection) framework for delivering professional education for SAI auditors. The education is delivered through digitized units and models on an integrated education and professional development platform. We also provide

social learning through context setting webinars for each paper. Each SAI auditor and SAI coach complete an initial professional development portfolio which helps in reflecting on the learning in the local context. PESA-P assessments will check participants' competence through application questions delivered online.

4. **SYL Integrated Change Strategy –** We facilitate the growth of SAI Young leaders (SYLs) through design and implementation of an integrated change strategy plan for each SYL which consists of four elements: (me plan, coaching plan, exposure plan and change strategy).

5. **Hybrid Events** – We have planned for hybrid events, which are a mix of online activities with in-person meetings.

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

7. **Learning Lessons:** We endeavour to set up internal opportunities to learn continuously and act with agility on lessons learned. We also provide platforms for SAIs to reflect on lessons learned and plan way forward actions based on the learning.

8. **Connecting the Dots –** We set up activities and events that connect initiatives and bring out the synergies between different strands of work. e.g. SYLs design and implement change strategies related to ISSAI implementation, facilitating audit impact, innovation, leveraging on technological advancement, auditing Sustainable Development Goals (SDGs), communication and stakeholder management etc.

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

10. **Portfolio of experiments –** We maintain a portfolio of experiments to provide space for exploring and experimenting with new ideas and emerging trends. In 2023 we plan to start looking at sustainability reporting in the public sector and SAI response to such reporting.

D. Outline Plan 2022

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2022 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
COMPONENT 1: Support SAIs in Determining ISSAI Implementation Needs			
Development and maintenance of iCATs	- CA iCAT V1 published in four languages - PA iCAT V1 published in four languages - FA iCAT light touch review and no changes were necessary	- FA iCAT light touch review - CA iCAT light touch review. - PA iCAT light touch review.	Review and maintenance of iCATs

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
Support SAIs for ISSAI Implementation Needs Assessment (IINA)	• Five SAIs in ASEAN Supreme Audit Institutions (ASEANSAI) supported and completed IINA for FA • Lessons learned and way forward documented for IINA for FA in ASEANSAI • Eight SAIs in Pacific Association of Supreme Audit Institutions (PASAI) trained in IINA for FA of which five SAIs have completed IINA FA	• Continue to provide support to three SAI teams in PASAI to conduct IINA for FA • Lessons learned and way forward documented in PASAI	• Continue to provide support for IINA in FA, CA and PA
COMPONENT 2: Facilitate SAI Capacity Development for Implementing ISSAIs			
Development and Maintenance of ISSAIs Implementation Handbooks	• CA V1 published in four languages • PA V1 published in four languages • FA light touch review	• Review and maintenance of FA ISSAI Implementation Handbook • CA ISSAI Implementation Handbook light touch review • PA Implementation Handbook light touch review	• Review and maintenance of ISSAI Implementation Handbooks (FA, PA, CA)
SAI Young Leaders	• SYL 1st Cohort and 2nd Cohort completed • Innovative SYL, Transformative SYL and Collaborative SYL Awards for 2nd cohort announced. • 3rd cohort selected for SYL 2022-23 • 1st face to face interaction for 3rd cohort • Launch of integrated education and reflection platform for SYLs	• Online professional education of 3rd cohort • 2nd face to face interaction for 3rd cohort • Leadership interaction for 3rd cohort of SYL • 3rd cohort of SYLs graduate	• SYL awards for 3rd cohort • Selection of the 4th cohort of SYLs
Professional Education for SAI Auditors (PESA) Pilot	• PESA-P integrated education and reflection platform (education, social learning, other resources and initial professional development portfolio) made available for 862 SAI Auditors and 402 SAI Coaches. • PESA -P Assessment Framework developed	• Assessments conducted for SAI coaches and deferred PESA-P participants • Documented lessons learned from PESA-P • Conduct an internal sustainability review of PESA-P • Decide on scaling up and regular delivery based on the pilot	• Regular delivery of PESA

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
	• PESA-P Assessment Platform procured • PESA-P edition for SAI coaches launched • 540 auditors completed PESA-P mandatory education • PESA-P Assessments designed, developed and conducted. (including mock assessments and repeat assessments)	• Global summit on professionalisation • Review PESA-P education contents based on lessons learned • Start translation of revised PESA-P into Arabic, Spanish and French languages • Offer another round of PESA-P	
Cooperative Audit Support: IDI-ASEANSAI Cooperative Financial Audit (CFA)	• Eight participating SAIs issued audit reports • Eight QA reviews conducted, and reports issued • Documented lessons learned and prepared sustainability plan	• Support SAIs in developing FAI action plans for CFA *(with FAI initiative under Relevant SAIs work stream)*	• N/A
Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit	• In-country and online support provided to seven SAIs • FSG audit completed, and reports issued by seven SAIs	• Continue to support one SAI that was not able to complete the FSG audit in 2022 • Document lessons learned and sustainability plan prepared • Provide FAI support as requested	• N/A
'Transparency, Accountability & Inclusiveness of the use of Emergency Funding for COVID-19' – Global Cooperative compliance audits (TAI Audits)	• TAI needs assessed and commitments obtained • Rapid guide for agile TAI Audit (including three question banks) published in four languages • SAI leadership and stakeholder conversations in all INTOSAI regions • Ongoing support for 46 SAI teams on the TAI Integrated education & audit support platform in four languages	• Global publication on TAI audit insights and recommendations • Documented lessons learned from TAI audits • 26 SAIs issue TAI audit reports • Support SAIs in developing FAI action plans for completed audits. *(with FAI initiative under Relevant SAIs work stream)*	• N/A
IDI-ADB Sustainable Performance Audit Practices in Asia-Pacific	• Statement of Commitments (SOC) signed with six SAIs for PA IINA	• At least four SAIs complete PA IINA and develop a report with IDI support • Agreement between SAIs and IDI on further	• Support for sustainable PA practices delivered as per agreement to six SAIs

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
		support based on needs assessment • IDI starts support delivery as per agreement	
COMPONENT 3: Enhanced Audit Quality Arrangements			
Quality Assurance (QA) of IDI supported cooperative audits:	Audit of SDGs preparedness QA review: • 9 QA reviews completed, and reports issued • 14 QA reviewers trained online Cooperative Audit on Sustainable Public Procurement (CASP) audit QA review: • 9 QARs in progress Audit of SAI Fighting Corruption (SFC) QA review: • CREFIAF region-six QA reviewers trained • English speaking regions-six QA reviews completed, and reports issued • OLACEFS region -eight QA reviews completed ASEANSAI FA QA review-8 QA reviews completed, and reports issued IDI guidance for QA of IDI supported cooperative audits developed and published	• QA reviews for audits of SDGs implementation where SAIs have signed QA TORs • 9 QARs completed from SDG implementation audits (CASP)	N/A
Supporting SAIs in Ensuring Audit Quality	• Draft Audit Quality Management Playbook developed • Global summit on ensuring Audit Quality conducted • Facilitate System of Audit Quality Management pilot launched for selected SAIs	• Draft Audit Quality Management Playbook available in other three languages • Facilitate a System of Audit Quality Management for selected SAIs on pilot basis	• Facilitate a System of Audit Quality Management for selected SAIs on pilot basis • Document lessons learned from the pilot • Update the playbook

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
		• Global Summit on facilitating System of Quality Management	• Scale up support for Systems of Audit Quality Management
Cross-cutting			
Portfolio of Experiments	• Developed concept note for FA analytics experiment • Facilitated experience sharing on use of Data Analytics in Financial Audit by SAIs	• Develop a prototype for Data Analytics in Financial Audits based on the collected insights • Explore 'Sustainability Reporting in the public sector' and the role of SAIs	• TBD
Engagement with key stakeholders Engagement with INTOSAI regions	• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's TFIAP, INTOSAI GS and INTOSAI Journal • IIA, IBP, IMF, World Bank • Engagement with ASOSAI, EUROSAI, OLACEFS & PASAI	• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's TFIAP, INTOSAI GS and INTOSAI Journal • IIA, IBP, World Bank, ADB • Engagement with ASOSAI, EUROSAI, OLACEFS & PASAI	• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI TFIAP, GS and INTOSAI Journal • IIA, IBP, F, World Bank, ADB • Engagement with ASOSAI, EUROSAI, OLACEFS & PASAI

E.   Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

Professional SAIs are upheld by a culture of professionalism and a SAI leadership that values such culture and practices. This includes a focus on quality, adding value and continuing professional development.

Each of the initiatives under this workstream aims to encourage professionalism and involve the SAI leadership in creating professional SAIs. Right from ISSAI Implementation Needs Assessment to PESA to SYL and Facilitating Systems of Quality Management, we plan not only to consult and agree with SAI Leadership, but to include them in substantial deliberations on issues and emerging areas related to professionalism. The mechanisms used include workshops for SAI leadership and key stakeholders, one to one dialogue with SAI leadership, commitments from SAI leadership, global summits and webinars involving SAI leadership, creating specific roles for different levels of SAI leadership within an initiative e.g. SAI coaches in SYL and PESA-P, including concepts of a culture of professionalism in professional education delivered through the initiatives and celebrating lifelong learning through the Learning Festivals.

SAI Communications and Stakeholder Engagement

SAI communication and stakeholder engagement is a critical part of a high-quality audit process. We have built in multi stakeholder engagement in each component of this work stream. Conducting IINA will require SAIs to engage with stakeholders. All ISSAI Implementation Handbooks include guidance on SAI communication at each stage of the audit process. The ISSAI Implementation Handbook for PA provides tools

for stakeholder engagement. PESA-P education also includes stakeholder engagement in both, the cross-cutting education stream and education streams related to functional competencies. SYL covers communication and stakeholder engagement. The support we provide for setting up a system of quality management will also include stakeholder engagement and communication as a key aspect of the system. IDI provides for SAIs to interact with stakeholders as a part of the cooperative audit support model. In supporting ISSAI implementation, IDI has endeavoured to facilitate SAI engagement with key INTOSAI stakeholders responsible for professional standards and professionalisation.

<u>Inclusiveness and Gender</u>

IDI has endeavoured to mainstream gender and inclusiveness considerations throughout the work stream. At the input level IDI has ensured / will ensure that gender and inclusiveness perspectives are considered while designing the initiatives. This is done by including both men and women from diverse backgrounds across INTOSAI regions in the planning process and by checking if we have asked and answered specific questions related to gender and inclusiveness. We also make efforts to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives. The activities in the work stream are designed to reflect considerations for gender and inclusiveness e.g. SYL encourages women leaders to apply, includes sessions on 'She leads' and inclusiveness, requires SYLs to include these considerations in their SYL integrated plan. As these considerations are included in SYL change strategies, their implementation at the SAI level positively contributes to the gender and inclusiveness agenda. The ISSAI implementation handbooks for performance and compliance audits include a section on mainstreaming gender and inclusiveness in these audits. We also plan to explore how gender and inclusiveness considerations can be reflected in SAIs financial audit work. In case of PESA-P, the digital education is designed to be inclusive and gender sensitive. The visual and verbal guides for PESA-P digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the PESA-P education format we have taken into consideration SAI capacities and resources to provide for education that can be accessed by all SAIs. The learning platform for PESA-P also provides extensive accessibility features for learners, including those with disabilities. We have extensively reflected gender and inclusiveness considerations in the envisaged audit outcomes and audit objectives of TAI audit initiative. The three question banks for TAI audits provide detailed audit questions on inclusiveness. We have defined agile audits to include SAIs with different capacities and local context and plan to build a flexible solution that can benefit all SAIs.

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.

We have not identified any additional risks.

F. Expected Results

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS and ISSAI Implementation Handbooks)	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44%	67%	67%	100%	Development- 100% Maintenance – 100%
					Actual	22%	33%	100%	N/A	N/A
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	9	13	15	19
					Actual	7	9	15	N/A	N/A
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	Design completed for 4 out of 17 PESAI-P digital education papers	Design completed for 14 out of 17 PESA-P digital education papers. Development completed for 7 out of 17 PESA-P digital education papers.	Design and development of PESA-P digital education completed and PESA – P launched for 600 auditors PESA -P assessment materials development underway.	PESA – P platform available for 872 SAI Auditors and 409 SAI Coaches PESA -P assessments conducted	PESA-P and coaches edition completed PESA-P lessons learned documented and an internal sustainability review

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
										conducted Second rollout of PESA-P
					Actual	2 papers designed 1 paper developed	Design completed for 11 out of 17 PESA-P digital education papers

Development completed for 5 out of 17 PESA-P digital education papers. | Design completed 14 out of 17 PESA-P digital education papers

Development completed 10 out of 17 PESA-P digital education papers

PESA-P launched for - 880 SAI auditors

PESA -P assessment framework and question writing guidance developed | N/A | N/A |

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA-P, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA), TAI audits (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA-P: 0 IINA: 0 QA : 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	PESA: 12 IINA: 32 QA Rev: 80 SYL: 50 CFA: 23 Total: 197 (44% female)	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA: 615 IINA: 56 QA Rev: 120 SYL: 91 CFA: 62 TAI: 130 Total: 1074(44% female)	PESA-P: 800 IINA: 56 QA : 147 SYL: 121 CFA: 78 TAI: 130 Total: 1332 (44% female)	PESA-P: 1580 IINA: 68 QA : 147 SYL: 162 CFA: 78 TAI: 130 Total: 2162 (44% female)
					Actual	PESA: 7 IINA: 20 QA Rev: 103 SYL: 91 CFA: 24 Total: 245 (58% female)	PESA: 16 IINA: 38 QA Rev: 147 SYL: 91 CFA: 42 Total: 334 (60% female)	PESA- 1280 IINA:92 QA Rev:153 SYL:91 CFA: 96 TAI:176 Total:1888 (49% female)	N/A	N/A
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	1	6	6	10
					Actual	1	1	1	N/A	N/A

Explanation for amendment, addition or removal of indicators: Indicator 13 – included new target for maintenance of GPGs. Indicator 14 – Increased the target for 2023 to 19 with the addition of four SAIs under new IDI-ADB Initiative on Sustainable Performance Audit Practices in Asia and Pacific. Indicator 15 – updated the qualitative indicator to include PESA-P Coaches edition and second roll out of PESA-P in 2023. Indicator 16 (IINA) – increased the target for 2023 to 68 with the addition of 12 SAI staff trained under IDI-ADB Initiative on Sustainable Performance Audit practices. Indicator 17- increased the target for 2023 to 10 as we plan to pilot facilitating System of Audit Quality Management in 10 SAIs.

IDI Supported SAI Capacity and Output Indicators

Expected Results[2]	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	4	8	14	18
					Actual	2	2	8	N/A	N/A
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) *(NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)*	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 41 PESA-P: 300 (44% female)	SYL: 61 PESA-P: 320 (44% female)
					Actual	SYL: 20 PESA: 0 (95% female)	SYL: 41 PESA: 0 (83% female)	SYL: 41 PESA: 0 (83% female)	N/A	N/A
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Financial Audit Compliance Audit*	15	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports (ASEANSAI, PASAI) IDI Annual Performance & Accountability Reports (TAI audit)	2 (2018) 0 (2020)	Target	8	10	13	FA16 CA22	FA18 CA26
					Actual	10	10	12	N/A	N/A
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	4	2	2
					Actual	2	2	2	N/A	N/A

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

Expected Results[2]	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 50 SDG: 41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 40 SDG: 43 CFA: 8 CCA: 0 Total: 133	3i: 42 SFC: 38 SDG: 34** CFA: 8 Total:122	3i: 42 SFC:40 SDG: 36 CFA:8 Total:126
					Actual	3i: 42 SFC: 20 SDG: 8 CFA: 8 CCA: 0 Total: 78	3i: 42 SFC: 26 SDG:22 CFA: 8 CCA: 0 Total: 98	3i: 42 SFC: 31 SDG: 30 CFA: 8 CCA: 0 Total: 111	N/A	N/A

Explanation for amendment, addition or removal of indicators: For Indicator 12, the target for 2023 has been increased to 18 with four additional SAIs under new IDI-ADB Initiative on Sustainable Performance Audit practices in Asia and Pacific. For Indicator 15, the target for CA has been increased to 26 with four additional SAIs to issue TAI audit reports in 2023.