APPENDIX
IDI OPERATIONAL PLAN
2023

A. Objective

To support SAIs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement and facilitating audit impact.

B. Strategy

Relevant SAIs matter. Unless SAIs demonstrate relevance, they cannot be effective in delivering value and benefits for all. IDI strategy for supporting relevant SAIs focuses on innovation, digital education, the 2030 agenda, equal futures for all, leveraging on technology and audit impact. This work stream includes three components:
1. *Foster innovation in audit and education practice*
2. *Leverage on technological advancement*
3. *Facilitate Audit Impact*

IDI fosters innovation in audit and education practice, by delivering SAI Innovations events on an annual basis, supporting audits of SDGs, and working with digital education and online work. As a part of fostering innovation in audit practice and keeping with IDI's commitment towards gender and inclusiveness, IDI will support SAIs in an 'Equal Futures Audit'(EFA) initiative in 2023. Under this initiative, we plan to use an **AWAKE** (**A**dvocacy and Awareness Raising, **W**alk the Talk, **A**udit for Equality and Inclusion, **K**nowledge networks and **E**mpowerment of SAIs and SAI auditors for equal futures audit) framework. This will create a pool of inclusive SAI auditors called ***EFA Changemakers.*** They will bring positive change in the SAIs by developing strategies to audit for equality and conduct a pilot audit in a high priority area related to vulnerability and marginalization, e.g. gender, poverty, disability, migration, ethnicity, age. Recognizing the extreme importance of climate action, the IDI will cooperate with INTOSAI Working Group on Environment Audit (WGEA) to facilitate a Global Cooperative Audit of climate change adaptations actions. Offering support in five high priority topics related to adaptation actions, the audit will especially support Small Island Developing States (SIDS) which are on the frontline of impact of climate change. We will also support interested SAIs in trying a citizen's participatory approach to this audit.

Given that digitalization is an issue of high relevance for SAIs, we will continue to support SAIs through the Leveraging on Technological Advancement (LOTA) initiative. Our strategy will focus on leveraging on the knowledge and skills of the INTOSAI community and our key stakeholders to create a pool of LOTA Pioneers who will drive their SAIs efforts of using technology in audits and auditing use of technology by governments. Trained through professional education, the LOTA Pioneers will use IDI's LOTA scan tool to assess SAI needs and develop an audit strategy for LOTA. The LOTA Pioneers will also conduct an audit of use of technology by their governments. Finally, LOTA will create and launch a community of experts.

The third component envisions impact driven SAIs. We plan to progress towards this vision by continuing our work from 2022 in mainstreaming audit impact considerations in all our initiatives and supporting SAIs in setting up impact driven audits, robust follow up mechanisms and strong stakeholder coalitions.

Besides the three components, we have reflected on some key principles in our planning for 2023. We have looked at our plans to check if they are *flexible, agile, innovative, resilient, scalable, compliant, coherent, inclusive, doable and sustainable.* For example, the Equal Futures Audit initiative will provide each participating SAI the flexibility to draw up strategies and select audit topics that are fit for purpose in their context, for the first time we will develop audit frameworks for examining areas like migration, ethnicity, disability and their intersections, the audits supported will be ISSAI compliant and aligned to the overall audit strategy of the SAI. Most importantly creating a pool of changemakers and supporting the SAI in developing a long-term strategy for auditing for equality will facilitate both SAI ownership, empowerment, and sustainability.

C. Delivery

Partnerships

The initiatives are designed, developed, and delivered in cooperation with many partners. These include all INTOSAI regions, INTOSAI bodies like the Knowledge Sharing Committee (KSC) and its working groups e.g. Working Group on Environment Audit (WGEA) Working Group on IT Audit (WGITA), Working Group on Impact of Science and Technology on Auditing (WGISTA), Working Group on Big Data (WGBD), INTOSAI General Secretariat (INTOSAI GS) and several SAIs. We have a strategic partnership agreement with SAI of Indonesia.

In terms of stakeholders outside the INTOSAI community, we plan to cooperate with United Nations bodies (United Nations Department of Economic and Social Affairs (UNDESA), UN Women, United Nations Environment Programme (UNEP), United Nations Framework for Climate Change (UNFCCC), United Nations Office for Disaster Risk Reduction (UNDRR), Association of Chartered Accounts (ACCA), International Budget Partnership (IBP), Intergovernmental Panel on Climate Change (IPCC), Inter Parliamentary Union (IPU), World Bank (WB), Open Contracting Partnership (OCP), International Disability Alliance (IDA), United Nations Office of Internal Oversight Services (UN/OIOS).

Federal Ministry for Economic Cooperation (BMZ), Germany provides funding for the audit of SDGs implementation initiative through Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ); and the European Union (EU) supports across the work stream. The work stream also utilizes IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (SIDA), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

Delivery Mechanisms

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

1. **Integrated Education and Audit Support** – These are mainly online platforms that provide education and audit support throughout a cooperative or pilot audit. The platform has four elements – education contents (asynchronous units and synchronous classes), social learning (discussions forums, parking lots, cafes, webinars, audit question bank), other resources (library, audio and video links and links to other courses) and audit support (feedback and support for each stage of the audit). We are currently using such platforms for SDG implementation audits. In 2023 we will also use them

for LOTA Pioneers, Facilitating Audit Impact (FAI), Climate Change Adaptations Actions Audit (CCAA) and EFA.

2. **Expert Groups** – We set up expert group consultations for securing required subject matter expertise in audit areas and for the development of tools and guidance. Such consultations have generally assumed round table formats.

3. **Frameworks, Models & Tools** – As a part of our support to SAIs we develop several frameworks, models and tools. These include IDI's SDGs Audit Model (ISAM), SDGs ecosystems mapping tool and stakeholder engagement tools. In 2023 we plan to publish an updated ISAM and an audit framework for auditing 'Leave no one behind'. We have also developed FAI checklists for FA, PA, CA which SAIs can use as guidance in developing their own checklists for facilitating impact of audits done as a part of IDI cooperative audit support.

4. **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 intended objective. It also provides practical advice on selecting a fit for purpose solution which is appropriate to the capacities and context of the SAI. Under FAI we will finalise three playbooks on Planning for SAI Audit Impact, Robust Follow up Systems and Strong Stakeholder coalitions. We plan to use these to support SAIs in facilitating audit impact.

5. **SAI Innovations Marketplace –** As a part of the SAI Innovations initiative, IDI hosts SAI Innovations Marketplace events. SAIs, INTOSAI bodies and stakeholders use this platform to showcase their innovations. Please see SAI Innovations resource page for more details: https://www.idi.no/work-streams/relevant-sais/sai-innovations/innovations-resources

6. **Learning Festival** – The Professional and Relevant SAIs department started organising Learning Festivals to encourage lifelong learning, continuous professional development of its resource pools and certified people and foster vibrant alumni networks.

7. **Lessons Learned -** We endeavour to set up internal opportunities to learn continuously and act 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., the SAI Innovation events in 2023 will focus on 'Innovating for Inclusiveness' thus connecting them to the EFA initiative. In the Auditing SDGs initiative, activities linked to facilitating audit impact will be undertaken for all the SDG implementation audits and for some SAIs that participated in the SDG preparedness audits, linking the FAI and the SDG initiatives. FAI is also interwoven with high quality financial, performance and compliance audits supported under the Professional SAIs workstream.

9. **Portfolio of Experiments –** Since 2021 we have introduced a portfolio of experiments to create space for experimentation, exploration, and innovation in new areas. While we plan to conduct some of this exploration as a part of initiatives e.g., Financial Audit Analytics experiment is a part of LOTA. We also plan to take up independent experiments.

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: Foster Innovation in Audit and Education Practice			
SAI Innovations	• Designed & delivered 2022 series on "Getting more from Audit in the Digital Age" (one framing webinar delivered twice, in four languages globally) • Hosted two SAI Marketplace webinars • Maintained the SAI Innovations resources webpage	• Design & deliver 2023 series on "Innovating for Inclusiveness" (one framing webinar delivered twice, in four languages globally) • Host two SAI marketplace webinars • Maintain the SAI Innovations resources webpage	• Design & deliver 2023 series on a topic to be decided (including framing webinars, in four languages globally) • Host two SAI marketplace webinars • Maintain the SAI Innovations resources webpage
Audit of SDGs Implementation ISAM	• Started collecting feedback and lessons learned for updating ISAM • Develop a framework for auditing "Leave no one behind" (LNOB)[1]	• Update ISAM and publish in all four IDI languages • Publish LNOB framework in all four IDI languages	• Use updated ISAM to support audits of SDG implementation
IDI-KSC-ASOSAI-ARABOSAI - CAROSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)	• 39 SAIs teams supported in conducting and reporting on the 3.d audits • Six SAIs completed 3.d audits and issue audit reports as per mandate • Lessons learned documented	• At least 20 SAIs issue reports as per legal mandate • Sustainability plans discussed and documented • QA panel for QA review of 3.d audits in ARABOSAI • QA reviews of 3.d audits as per agreed TORs. • Support to SAIs that have issued reports in developing checklists based on agreement	• N/A

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[1] Moved from EFA

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
IDI-OLACEFS Cooperative Audit on Sustainable Public Procurement using data analytics (CASP)	• 13 SAIs completed CASP audits and issued audit reports as per mandate • QA panel for CASP identified and trained • Nine QA reviews conducted as per agreed TORs • Lessons Learned document issued • 12 SAIs supported in developing FAI check lists	• 13 SAIs complete CASP audit and issue audit report as per mandate • Support FAI activities as agreed • Sustainability plans discussed and agreed • Three QA reviews conducted as per agreed TORs	• N/A
Pilot audit of elimination of intimate partner violence against women (linked to SDG 5.2)	• SAI Uganda completed the audit and issued its audit report as per mandate • Lessons learned discussed and documented	• Support in developing an FAI check list if requested • SAI Uganda supported in developing an SDG audit portfolio • QA review as per agreed TOR.	• N/A
SDG Preparedness – FAI	• SDG Preparedness Audit Stocktaking, and FAI meetings conducted for participating SAIs • 12 SAIs supported in developing FAI checklists	• Seven SAIs that have issued SDG preparedness reports supported in developing FAI checklists	• N/A •
EFA	• Develop a strategy for EFA in consultation with key stakeholders • Launch EFA at INCOSAI and invitation package sent for English and Spanish rollout.	• Identify and secure EFA Ambassadors • Design and deliver a series of awareness raising and advocacy events for SAI leadership and key stakeholders as a part of EFA Voice. Select up to 50 EFA changemakers for English and Spanish editions. • Develop syllabus and education material for EFA changemakers in English and Spanish • Set up integrated education and reflection platform in English and Spanish	• EFA changemakers complete their assignments and graduate • Support EFA changemakers in developing EFA strategy, and carrying out an equal futures audit • advocacy and awareness raising events through the EFA Voice

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
		• Delivery of education for the EFA changemakers • EFA Changemakers start project assignments on EFA strategy and EFA audit of a high priority area	
IDI-WGEA CCAAA	• Identified trends and common themes in adaptation actions • Branding and website of initiative created • Stakeholders identified and partnerships set up • Initiative launched at INCOSAI • Announcement and invitations to all SAIs	• Set up global and regional mentors' teams • Sign statement of commitments with SAIs • SAI leadership and stakeholder conversations • Design and develop education contents for the Integrated education and audit support platform • Professional education of participating SAI teams in Arabic, Spanish, French and English	• Audit support to participating SAIs • Participating SAIs conduct audits of climate change adaptation actions and issue reports as per legal mandate
COMPONENT 2: Leverage on Technological Advancement			
Digital Education (DE)	• IDI LMS updated and maintained • LMS and Alumni Apps explored • DE and online work (IDI and INTOSAI regions, SAIs and stakeholders) supported • Two workshops conducted as a part of the "Healthy Interactions" Series DE Support provided for PESA-P setup, delivery, and monitoring	• IDI Digital Education Infrastructure updated. • Implementation of automated solutions to improve efficiency and user experience for the management of DE (Digital Education) • Provide DE support to PESA-P delivery, monitoring, and assessments (PESA-P editions in other languages) • Support DE and online work across IDI	• IDI Digital Education Infrastructure updated. • Provide DE support to PESA-P delivery, monitoring, and assessments (PESA-P editions in other languages) • Support DE and online work across IDI

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
Leverage on Technological Advancement (LOTA) initiative	• LOTA Scan tool is published and available in four languages • LOTA Talks partnered with SAI Innovations to deliver framing webinar on "Getting more from Audit in the Digital Age" • Designed curriculum for LOTA Pioneers • Delivered LOTA Pioneers Invitation package and launched LOTA Pioneers at the INCOSAI 2022 • Published an updated WGITA-IDI IT Audit Handbook	• Develop and publish a paper on ¨Demystifying Technology' in four languages. • Develop and publish short guide for LOTA Strategy in four languages • Design and develop contents integrated education and support for LOTA Pioneers • Conduct open house / leadership seminar event for SAI Leadership on LOTA Pioneers • Run LOTA Pioneers in English with 50 SAI Auditors • LOTA Pioneers start conducting LOTA scans and LOTA audits. • Launch LOTA connect a community platform for experts across INTOSAI and external stakeholders • Organize webinar under LOTA Talks on Cybersecurity (in four languages, two days)	• LOTA Pioneers complete LOTA strategy and audit assignments and graduate • Lessons learned documented • LOTA alumni network set up and connected to LOTA connect
COMPONENT 3: Facilitate Audit Impact			
Facilitate Audit Impact (FAI)	• FAI Ignite SAI Leadership and Stakeholder Meetings in OLACEFS and ASOSAI • 19 Statements of Commitment signed for FAI check lists as a part of cooperative audits in OLACEFS and ASOSAI • Support to develop FAI checklists in OLACEFS • Sub-initiative 'Planning for SAI Impact' & Draft Playbook developed • Draft Playbook for Robust Follow up Systems	• Publish Play Book on Planning for SAI Audit Impact in all IDI languages • Select at least five SAIs for piloting development of strategic audit plan and annual audit plans using the playbook • Support for FAI check lists as a part of cooperative audits • Finalise draft and publish Play Book for robust follow up systems in all INTOSAI languages	• FAI Ignite series • Support pilot SAIs setting up initial elements of a robust follow up systems. • Support pilot SAIs in developing strategic audit plan and annual audit plans

Component and Initiative	Achievements (expected by end of 2022)	Plan 2023	Tentative Plans 2024 onwards
	• Draft Playbook for Strong stakeholder coalitions • Three FAI Checklists developed	• Select at least five SAIs for piloting setting up of robust follow up systems • Publish Play Book for strong stakeholder coalitions in all INTOSAI languages	
Cross cutting			
Portfolio of Experiments	• Activities moved to CCAAA	• Develop a prototype for Data Analytics in Financial Audits based on the collected insights	• TBD
Engagement with key stakeholders Liaise with INTOSAI regions	• Engaged with GIZ, WHO, World Bank, UN Women, UN ESCWA, IBP, ACCA, KSC, INTOSAI WGEA, WGITA, WGISTA, WGBD, INTOSAI GS, INTOSAI regions, EUROSAI ITWG, IADB • Responsible for liaising with ASOSAI, PASAI, EUROSAI & OLACEFS	• Engage with relevant INTOSAI bodies, regions and key stakeholders • Responsible for liaising with ASOSAI, PASAI, EUROSAI & OLACEFS	• Engage with relevant INTOSAI bodies, regions and key stakeholders • Responsible for liaising with ASOSAI, PASAI, EUROSAI & OLACEFS

E.   Contribution to IDI Cross-Cutting Priorities

<u>SAI Culture and Leadership</u>

In the relevant SAIs workstream we aim to foster a SAI culture of innovation, inclusion, and impact. We seek to do this by exposing both SAI leaders and SAI staff to innovative approaches to auditing and education. We create awareness amongst SAI leadership and seek their commitment for trying out innovative audit and education practices in their SAIs. By creating EFA changemakers we will seek to cultivate inclusion in both SAI auditors as well as SAI audit practices. Similarly, LOTA Pioneers will drive use of technology in audits and audits of technology by the SAIs. We visualize that in creating both EFA changemakers and LOTA Pioneers we will address the entire leadership chain the SAI to ensure that the visualized change happens in the SAI. Through FAI we seek to create an impact driven SAI culture and we engage with SAI leadership to create awareness of a buy in for impact driven SAIs.

<u>SAI Communications and Stakeholder Engagement</u>
SAI communication and stakeholder engagement is a critical part of both a high-quality audit process and high impact audits. We have built in multi-stakeholder engagement in each component of this work stream. The SAI Innovations webinars and marketplace events will bring together SAIs and stakeholders to exchange ideas on "Innovating for Inclusion". ISAM mainstreams multi-stakeholder engagement throughout the audit process. The cooperative and pilot audits for SDGs implementation, the CCAA and the EFA all provide for bringing together SAI leadership and key stakeholders. SAI teams and mentors are trained on the use of stakeholder analysis tools for the audits. Forming stakeholder coalitions is an integral part of the framework for facilitating audit impact, with a strategic goal of strong stakeholder coalitions throughout the audit

process – starting from the development of the strategic audit portfolio and annual audit plans. Inclusion sits at the heart of stakeholder engagement. We encourage SAIs to specifically consider ways and mean of including the vulnerable and marginalized in the stakeholder engagement.

Inclusiveness and Gender
We have mainstreamed gender and inclusiveness considerations throughout all the initiatives in the work stream. We will conduct gender analysis for the CCAA audit. We will mainstream gender and inclusiveness consideration in this new initiative. Examining the effects of climate change adaptation actions on marginalized and vulnerable populations will be one of the cross-cutting themes across CCAA audits. The EFA initiative has at its core, considerations related to inclusiveness and gender. In the SAI Innovations initiative, we reflect on gender and inclusiveness in determining the framing webinar panel, provide for different time zones and provide interpretation in four languages. Importantly we have tried to ensure that the concept of innovation is wide enough to recognize diverse local contexts. The SDG implementation audits examines the principle of leave no one behind and we plan to publish a framework for auditing this principle in all four INTOSAI languages this year.

At an input level we try to include both men and women in the planning process for initiatives. We strive to have gender balanced teams of experts and resource persons from diverse contexts, to provide for equal opportunities and to balance perspectives. The visual and verbal guides for creating digital education, respect and promote diversity, refrain from gender stereotypes, and take into consideration needs of participants across geographies. At IDI, we strive to create inclusive digital experiences in our eLearning courses and live events. We adhere to the Web Content Accessibility Guidelines (WCAG) 2.1 AA recommendations and other accessibility standards while designing and developing eLearning solutions. We endeavour to partner with key stakeholders like IBP, UN Women, INTOSAI regions, INTOSAI bodies in promoting and supporting gender & inclusiveness.

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 realized, could undermine delivery of the IODI strategic plan.

IDI has not identified any additional risks which may prevent the Relevant SAIs work stream from delivering its expected results.

G. Expected Results

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products	IDI Annual Performance & Accountability Reports	Auditing SDGs Version 0 exposed for comment (2018)	Target	Auditing SDGs Version 1 & Compendium published	IDI's SDG audit model (pilot version) published in English, Arabic, French and Spanish	IDI SDGs Audit Model (ISAM) piloted	ISAM (updated version) published in English	ISAM (updated version) published in four languages LNOB framework published in four languages
					Actual	Version 1 developed and awaiting for approval	IDI's SDG audit model (pilot version) published in English, Arabic, French and Spanish	55 pilots have been undertaken	N/A	N/A
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through SAI Innovations events (formerly Green Hat); UN-IDI SAI Leadership and Stakeholder meeting, LOTA Talks, FAI Ignite	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	SAI Innovations: 200 UN/IDI: 478 Total: 678 (44% female)	SAI Innovations: 270; UN/IDI: 478; Healthy Interactions Series: 50 (44%female); CPD Event: 50 (44% female); LOTA Talks: 30 (44% female)	SAI Innovations: 1759; UN/IDI: 478 Healthy Interactions Series: 50 (44%female); CPD Event: 50 (44% female); LOTA Talks: 30; FAI Ignite: 80	SAI Innovations: 2000; UN/IDI: 478; Healthy Interactions Series: 50 (44% female); CPD Event: 50 (44% female); LOTA Talks: 350; FAI Ignite: 80

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
		Series and Equal Futures Audit Platform (and female participation rate each year)						Total: 878 (44% female)	EFA Voice: 15 Total: 2462 (44% female)	EFA Voice: 15 Total: 3023 (44% female)
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)	SAI Innovations: 619 UN/IDI: 478 SDG Audit Initiatives: 755 Total: 1,852 (female participation rate unknown)	SAI Innovation: 1332 UN/IDI: 478 SDG Audit Initiatives: 1263 FAI Ignite: 355 Healthy Interactions Series: 107 CPD Event: 55 LOTA Talks: 220 Total: 3648 3455	N/A	N/A
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, leveraging on technological advancement, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact, learning festival, climate change	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 30 Total: 749 (44% female)	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 60 LF 350 Total: 1129 (44% female))	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 60 LF:550 CCAA: 100 Total: 1439(44% female)
					Actual	SDG Audit: 206 ELS: 145 BLS: 32 LMS: 136	SDG Audit:445 ELS: 145 BLS: 32 LMS: 136	SDG Audit: 459 ELS: 145 BLS: 32 LMS: 136	N/A	N/A

Expected Results	Indicat or No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
		adaptations actions audit (CCAA) (and female participation rate each year)				FAI: 0 Total: 519 (34% female)	FAI: 0 Total: 758 (51% female)	LMS RP: 57 Healthy interactions: 107 LF: 55 FAI: 355 Total: 1346 (52% female)		
SAIs supported in leveraging on technology	21	Cumulative number of SAIs supported in a) Exploring use of data analytics in audit b) LOTA Scan c) LOTA Strategy **d)** LOTA Pioneers	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	a) 39	a) 39 b) LOTA Scan tool available in four languages c) LOTA Pioneers graduates: 0	a) 39 b) LOTA Scan tool available in four languages c) LOTA Strategy tool available in 4 languages d) LOTA Pioneers graduates: 0
					Actual	0	14	a) 15	N/A	N/A
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and Cumulative number of SAIs supported in Facilitating Audit Impact (FAI) through writing audit messages and engaging with	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	N/A	N/A	N/A
					Actual	IDI-IBP Partnership Established	Joint report published & launched	N/A	N/A	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
		key stakeholders								
		Cumulative number of SAIs participating in FAI activities[2]		0 (2018)	Target	N/A	N/A	15	25	30
					Actual	N/A	N/A	0[3]	N/A	N/A
SAIs supported in Equal Futures Audit (EFA)	23	Cumulative number of SAIs supported in 1.EFA Changemakers 2. EFA Strategy 3. EFA Audits	IDI Annual Performance & Accountability Reports	0 (2018)	Target	N/A	N/A	N/A	N/A	25
					Actual	N/A	N/A	N/A	N/A	N/A

Explanation for amendment, addition, or removal of indicators:

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAIs Engage in ISSAI Based Audits of Relevance to Citizens: auditing preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g., audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports (SDG preparedness, 3.d audits, CASP)	3 (2018)	Target	8	61	60	78	92
					Actual	51	56	62	N/A	N/A

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[2] Indicator definition changed in light of changes to initiative design during the planning meeting. The design now focuses more on global and regional engagement. SAI specific support will be provided at a later stage, especially as a part of cooperative audit support.

[3] The first planned event for future support took place in 2021 with 45 participating SAIs. Support is provided in 2022.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAIs innovate by leveraging on technological advancements	19	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	N/A	N/A	4	10	12
					Actual	N/A	N/A	6	N/A	N/A
SAIs act for greater audit impact	20	Cumulative number of SAIs which develop FAI action plans, take actions to strengthen follow up systems and engage with stakeholders)	IDI Annual Performance & Accountability Reports	0 (2021)	Target	N/A	N/A	N/A	10	12
					Actual	51	56	N/A	N/A	N/A
SAIs innovate by leveraging on technological advancements	21	Cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority *(delivered under the Well-Governed SAIs work stream)*	IDI Annual Performance & Accountability Reports (SFC audits)	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	N/A	N/A
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43	Eng: 18 Ara: 11 Spa: 7 Fre: 14 Total: 50	N/A	N/A	N/A

Explanation for amendment, addition, or removal of indicators (if any): NA