



APPENDIX
IDI OPERATIONAL PLAN
2023



A. Objective

To support SAIs in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, sustainability and integrity of their management and processes.

B. Strategy

Good governance of an SAI is fundamental to ensuring SAI credibility and sustainable delivery of high-quality audits leading to impact for people and society. The Well-Governed SAIs (WGS) work stream is built on the premise that good and sustainable governance of SAIs requires a holistic, targeted and evidence-based approach, for which SAI staff and SAI leaders are indispensable. In that, the work stream offers complementary support to SAIs in addressing the various challenges related to the management and positioning of their organisations as key actors in their country's public sector environment.

To identify such challenges, SAIs apply the SAI Performance Measurement Framework (SAI PMF), for which IDI acts as an operational lead. In addition, various focused assessment and review tools, such as on human resources and ICT, provide SAIs with an opportunity to zoom in on critical governance areas. Building on such assessment work, SAIs benefit from encompassing support to strengthen their strategic management processes and to address specialized governance areas such as human resources, ethics, risk and crisis management and ICT. SAIs learn how to develop realistic strategic plans, which identify the audit and non-audit priorities over the medium term, in line with assessment of current performance and the external stakeholder environment. The alignment of additional strategic-level work, such as a human resource or an ICT strategy, and the integration of a risk management process, support the overall strategic planning effort. Furthermore, as learning organisations, SAIs benefit from investing in their annual planning, monitoring and reporting practices, where a results-focus, sustainability and inclusivity considerations play a central role. Finally, recognizing that good governance is just as much about people, as it is about systems and processes, the work stream has launched dedicated initiatives targeted at both SAI leadership and at SAI staff with people management responsibility. In addition, change management is an integral part of the work stream approach.

In practice, the WGS work stream is structured around three components:

- **The Strategic Management component** focuses on holistic performance assessment and the resulting strategic-level processes and outputs. These include the SAI strategic plan; annual holistic operational plans for audit and non-audit activity in line with the strategy; integrated monitoring and reporting; as well as evidence-based decision-making and implementation towards meeting the

strategic objectives. The component comprises two initiatives, SAI PMF and Strategy, Performance Measurement and Reporting (SPMR).

- **The Organisational Management component** zooms in on two critical aspects that SAIs need to address to effectively steward their transformation towards future-proof and sustainable organisations. On the one hand, piCTure supports SAIs in enhancing their efficiency and relevance through improving their ICT governance to better harness the global digitalization trend. TOGETHER focuses on organisational effectiveness, namely the people it employs, and the need to address human resource management, ethics and inclusivity in a holistic way.
- **The Risk and Resilience component** of the WGS work stream deals with the need of SAIs to navigate the growing complexity and uncertainty in their environment. To that end, the CRISP initiative works with SAIs on how to plan and implement mechanisms for risk and crisis management and business continuity. MASTERY acts as a forum for SAI leaders to learn, engage and exchange on selected topics of major importance, enabling a sound understanding and clear vision as to how such issues intertwine with their own SAI's reality and context.

The 2023 operational plan for the WGS work stream builds on the solid design and piloting work done under the Operational Management and Risk and Resilience components in 2022. TOGETHER, PICTURE, MASTERY and CRISP will all move into more intensive roll-out, while at the same time allowing sufficient time to incorporate adjustments and lessons learnt from the first pilot. In addition, SPMR will launch a third round, hence continuously acting as an umbrella platform that allows SAIs to cover all bases before moving towards the more specialised areas of the work stream. Across the work stream, further conceptual work will aim to better streamline sustainability and inclusivity considerations in the methodological approach. Important efforts started already in 2022, with the development and testing of digital tools to support SAI performance assessment and strategic management (eSAI PMF and Story). Finally, to further consolidate and harmonize the work stream, the team will focus on developing and piloting the SAI Governance Academy, which will target upper-level SAI management staff, who have strong interest and need, but limited time to participate in long-term initiatives. Therefore, the provisional concept for the SAI Governance Academy to be tested in 2023 is that it will offer a concentrated training covering our governance portfolio, with electives on Public Financial Management (PFM), Environmental, Social and Governance (ESG) standards in the public sector and digital governance. In addition, to cater for breadth, an open How-to webinar series on concrete topics will be launched, with an event planned every two months.

Important linkages exist with the SAI Young Leaders initiative (MASTERY), the initiative on Leveraging Technological Impact (piCTure), Enhancing Audit Impact (SPMR) and Independence Work Stream (SPMR), the PESA initiative (TOGETHER) and with bilateral support for all initiatives. In 2023, SPMR will also work to strengthen the synergies with the INTOSAI Donor Cooperation's Brokering Upscaled SAI Support (BUSS) initiative that will replace the Global Call for Proposals Tier 1.

C. Delivery

Partnerships

Existing partnerships under the Strategic Management component will be preserved. These include the INTOSAI Capacity Building Committee (CBC) as the governance lead under SAI PMF, as well as the Swiss State Secretariat for Economic Affairs (SECO) for SPMR. Irish Aid provides funding for SAI PMF globally. In addition, an Independent Advisory Group (IAG) consisting of SAIs and donors is providing strategic advice to the implementation of the SAI PMF strategy. SAI Indonesia provides in-kind support to SAI PMF through a staff member part-time seconded to IDI. The INTOSAI regional bodies for Latin America (OLACEFS), English-

Speaking Africa (AFROSAI-E) and the Pacific (PASAI) are providing valuable support for SAI PMF and SPMR implementation, with the latter two also assisting in the design and piloting of TOGETHER and CRISP respectively. Other partnerships include with GIZ for PICTURE; with CBC, the Swedish National Audit Office for TOGETHER and the Inter-American Development Bank for eSAI PMF. We will also continue to pursue new partnerships, both with interested donors, as well as with peer SAIs and other organizations that can enhance and support delivery.

The work stream also utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

Delivery Mechanisms

The WGS work stream uses a variety of delivery instruments to support efficient and effective delivery:

- **A blended learning approach:** Wherever suitable, eLearning is used as a cost-effective approach that allows for stronger breadth and outreach. This is paired with targeted face-to-face interventions to facilitate deeper learning and application. Examples include the SAI PMF facilitated program in 2022/2023, the upcoming SPMR Round 3, the PICTURE and TOGETHER pilot rounds. Importantly, the work stream is investing into working with professional digital education providers to enhance the learning experience and impact of such work.
- **Face-to-face workshops:** Those are organized whenever a concentrated work effort is expected from teams. For example, the SAI PMF advanced and independent review courses, knowledge sharing workshops, strategic planning under SPMR Round 3, as well as leadership masterclasses, and the ethics, and gender components of TOGETHER, which are all planned for 2023
- **Learning and development meetings:** Such meetings facilitate leveraging on the knowledge and experience of peers from the INTOSAI community and beyond. In 2023, we plan to organize such meetings in relation to SPMR, CRISP, PICTURE and the SAI Governance Academy pilot.
- **Webinars, showcase and awareness raising events:** Those are open participation events that aim to engage a broad spectrum of audiences and share highlights and key messages related to current and upcoming work. They often take the form of a discussion between the WGS team and guest speakers. In 2023, such events are planned under PICTURE, SPMR and SAI PMF.
- **How-to-Governance webinar series:** This new event series will explore pertinent governance topics and provide succinct and practical orientations to a broad audience. External guest speakers may be invited to participate. Topics can cover, for example, how to use SAI PMF for monitoring purposes or publish the SAI PMF report; how to communicate the SAI strategy and progress effectively; how to improve the format and presentation of the SAI budget proposal; implications of the new ISO governance and Environmental, Social and Governance (ESG) standards for SAIs and the public sector; how to set up appropriate ethics mechanisms; or how to engage with development partners on ICT.
- **Guidance materials:** In 2023, we aim to release new guidance materials related to performance assessment, risk and crisis management and ICT governance. Additional short practical guidance documents will be prepared in relation to the how-to-webinar series. The work on a more comprehensive SAI PMF revision will commence.
- **In-country support:** In 2023, the WGS work stream plans to continue the successful experience of providing in-country support to individual SAIs to ensure more in-depth learning, a broader audience

in the SAI and sustainable application. Such support is foreseen under most initiatives but is limited in scope.

As regards participation and sequencing of initiatives we aim to use a flexible approach to identifying participating SAIs, based on their needs and absorption capacity. Participation in all initiatives is in principle open to all SAIs from a targeted region, based on clear agreements on expectations and commitments. In order to enhance synergies and provide more value to SAIs, we seek to identify among the SAIs participating in the Strategic Management component those that have demonstrated needs in the more specific areas covered in the other work stream components. One key consideration is to pursue roll-out in different language regions to avoid the accumulation of initiatives rolled out at the same time in the same INTOSAI 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 2022)	Plan 2023	Tentative Plans 2024 onwards
COMPONENT 1: Strategic Management			
Initiative: Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none"> • SAI PMF framework revised to align it with the IFPP • E-SAI PMF launched • High-level global webinars introducing SAI PMF delivered in English, French, Arabic, Spanish and Portuguese • Repeat assessment self-learning course launched in English • Developed key guidance materials aimed at enhancing the quality of assessments • Provided support to SAIs and other stakeholders in their conduct of SAI PMF assessments • Supported strategic governance of SAI PMF through active engagement with CBC and the IAG • New SAI PMF implementation strategy (2023-2028) approved. • 3 videos published to create awareness on key topics • Product development meeting with resource 	<ul style="list-style-type: none"> • In consultation with CBC, initiate process on further framework revisions to align with changes in IFPP and consider revisions beyond this. Including map and align with other assessment tools • Upgrade of e-SAI PMF based on feedback from users • Deliver a small facilitation programme in CAROSAI. • Launch repeat assessment self-running course in Spanish, Arabic and French • Administer IRs. • Increased advocacy and awareness raising under the strategic lead of CBC • Update RP and experts on new developments. • Deliver trainings based on a new course structure • Finalise consultations with regional bodies to explore areas of collaboration in implementation of the new SAI PMF strategy 	<ul style="list-style-type: none"> • Continue the revision process • Continuous support to SAIs in their conduct of assessments • Continuous collaboration and outreach to relevant stakeholders and partners

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
	<ul style="list-style-type: none"> persons/SAI PMF experts conducted Independent review (IR) of draft SAI PMF reports conducted 		
Initiative: SPMR (Strategy, Performance Measurement and Reporting)	<ul style="list-style-type: none"> Completion of external mid-term evaluation of SPMR, concluding high relevance and efficiency and good effectiveness SAI Strategic Management guidance for regions finalized Knowledge sharing events for AFROSAI-E, ASOSAI, EUROSAI and OLACEFS All activities up to and including monitoring and implementation workshop completed for CREFIAF, ARABOSAI and Round 2 SAIs SPMR success stories non-English speaking SAIs and SPMR video published 20 finalized SAI PMF assessments, 30 finalised or approved strategic plans, 21 operational plans and 20 annual performance reports supported Story software integrated into SPMR approach, pilot ongoing 	<ul style="list-style-type: none"> Finalise activities on SPMR Round 1 for all regions (Knowledge sharing workshops, SAI PMF/ Strategic planning refreshers) Organise meeting with SPMR resource persons from pilot, Round 1 and 2 to gather feedback Revise SPMR approach in line with recommendations of evaluation i.e. sustainable governance, leadership engagement, SAI communication and stakeholder relations and integrity aspects Global virtual summit on SAI strategic management in relation to launch of Round 3 Launch SPMR Round 3 Enhance linkages between SPMR and Brokering Upscaled SAI Support (BUSS) Improve coordination between SPMR and Facilitated Audit Impact in particular on strategic audit selection and stakeholder engagement Further test and refine Story 	<ul style="list-style-type: none"> Continue offering and rolling out SPMR on a rolling basis for groups of SAIs with proven needs Ensure SPMR serves a platform for SAIs to select and address governance aspects in-depth Enhance SAI-level support, conditional on resources and agreements Continuously adjust and refine approach, by proactively scanning the external environment and building suitable partnerships
COMPONENT 2: Organisational Management			
Initiative: pICTure	<ul style="list-style-type: none"> Peer consultation on the concept, approach and design of the initiative conducted pICTure launched for 5 SAIs in AFOROSAI-E and progressed well into the assessment of current maturity 	<ul style="list-style-type: none"> Continue and finalise the pilot. Refine the approach, scope and delivery method based on lessons learned from the pilot Create a pool of resource persons and experts from within INTOSAI and outside to support 	<ul style="list-style-type: none"> Continue the global roll-out. Continue refining the approach and scope to ensure it provides value for SAIs Deliver the initiative in a flexible manner which will entail delivery of single modules or a full

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
	<ul style="list-style-type: none"> • Consultation and alignment with GiZ. SAI ITMA developed by GiZ being used in the pilot to assess the SAIs current maturity • Course material developed 	<p>implementation, if possible include support for implementation of action plans</p> <ul style="list-style-type: none"> • Explore additional partnerships • Global webinar on key topics • Explore aspects of innovation related to ICT governance • Develop a guide to support SAIs in their implementation • Initiate global roll-out based on interest and needs 	<p>initiative paired with SAI-level support</p> <ul style="list-style-type: none"> • Continue outreach to relevant partners
Initiative: TOGETHER	<ul style="list-style-type: none"> • Research on SAIs' HRM governance and systems • Areas of support selected based on proposal from consultant and peer dialogue • Implementation strategy and delivery approach designed • Gender analysis conducted • Advisory group of resource people created to support development and implementation of initiative • Pilot material developed (SAI HRM Basics Course and Integrated review) • Promotion video developed • Awareness raising session for 131 staff from AFROSAI-E, ASOSAI & EUROSAI • TOGETHER pilot launched • Training on SAI HR Basics on track for delivery to pilot group 	<ul style="list-style-type: none"> • Apply Integrated Review on HRM, Gender, Diversity Inclusiveness and Ethics to the pilot group of SAIs (English) • Explore and initiate SAI level support to 6 SAIs from the pilot (English), based on the HRM Integrated Review • Translate material into Arabic, French, Spanish, Portuguese and Russian • Train French speaking resource people • Initiate roll out to a group of French speaking SAIs (CREFIAP & possibly others), based on lessons learned from pilot • Explore relevant synergies with SAI Independence workstream (SAI autonomy in HRM) and Bilateral support (support to individual challenged SAIs on the topic) 	<ul style="list-style-type: none"> • Continue the global roll-out in Arabic and Spanish • Update material based on the pilot • Process and document lessons learned from pilot • Explore the creation of a knowledge sharing portal and resource center on SAI HR Governance, involving relevant partners and SAIs
COMPONENT 3: Leadership and resilience			
Initiative: MASTERY	<ul style="list-style-type: none"> • Designed and planned the overall approach for the masterclass • Programme announcement published 	<ul style="list-style-type: none"> • Planning and development of topic contents- Inclusive Leadership 	<ul style="list-style-type: none"> • Planning and development of contents for additional masterclasses

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
	<ul style="list-style-type: none"> Developed guidance materials for the second Masterclass topic on PFM- a foresight exercise Masterclass on PFM to 15 SAIs conducted (AFROSAI-E, ARABOSAI and CAROSAI) Follow up support in the development of action plans and implementation on the first pilot on SAI Independence 	<ul style="list-style-type: none"> Masterclass -Inclusive Leadership – 15 SAIs (Global) Masterclass on PFM to 15 SAIs (ASOSAI and PASAI) Masterclass Roll-Out - Role of SAI Leadership in Enhancing SAI Independence (Global) Research and select 2-3 suitable Leadership Masterclass topics to be delivered in 2024 Establish partnerships and identify renowned, internationally recognised subject matter experts as speakers 	<ul style="list-style-type: none"> Roll out selected masterclass topics to selected SAIs (Spanish and Arabic) Create a platform for sharing experiences and challenges Continuous sharing of information to SAI Leaders on new areas and development Follow up support in the implementation of Action plans to selected SAIs
CRISP	<ul style="list-style-type: none"> Sensitization webinars in English and French with participants from 60 SAIs Draft guidance developed and disseminated for public comment in English and French Developed and delivered a pilot course on risk management to SAIs from AFROSAI-E (26 SAIs invited) preceded by SAIs' leadership awareness sessions 	<ul style="list-style-type: none"> Finalized guidance in English, French, Arabic, and Spanish Adapt and run courses on risk management in Arabic Develop risk management maturity assessment tool Develop digital risk management tools Support SAIs in developing risk and crisis management routines on voluntary basis 	<ul style="list-style-type: none"> Expand eLearning and in-person courses on risk management (French and Spanish), deliver course on either business continuity or crisis management Provide individual SAI support to additional SAIs based on needs and capacities Accompany and follow up on implementation and use of developed systems Develop a course on business continuity or crisis management
General Management of the Work Stream			
	<ul style="list-style-type: none"> Team building event in 2022 Attending CAROSAI, AFROSAI-E and ARABOSAI regional meetings Identification and work of cross-cutting issues, e.g. eLearning or SAI selection 	<ul style="list-style-type: none"> Develop and pilot a concept for cross-initiative SAI Governance Academy aimed at SAI senior staff, with tentatively a focus on PFM, ESG planning and reporting and digital governance Launch How-to-Governance webinar series External stakeholder management with donors, INTOSAI bodies and other organizations 	<ul style="list-style-type: none"> Continue supporting initiatives in coordination, synergies, planning and implementation

Component and Initiative	Achievements (expected by end 2022)	Plan 2023	Tentative Plans 2024 onwards
		<ul style="list-style-type: none"> Apply Story as a planning and management tool for the work stream 	

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The work stream includes various elements related to SAI leadership and culture. In SAI PMF, one indicator assesses leadership practices and internal communication. Under SPMR, both elements are covered by dedicated sections in the Strategic Management handbook. The monitoring and implementation component of SPMR emphasize the aspect of managing and implementing change, of which leadership and SAI culture are key determinants. Based on lessons learnt in SPMR and SAI PMF, a guidance on a uniform approach for engaging with leadership was prepared at the work stream level. The guidance underscores the importance of engaging with SAI leadership at the onset of participation in a specific initiative and building in specific and regular leadership interactions with implementation to support ownership and commitments.

pICTURE and TOGETHER include dedicated modules targeting SAI leadership, to enhance understanding and promote buy in. In addition, MASTERY is a dedicated intervention targeting SAI leaders on selected topics. Finally, the TOGETHER initiative also has specific elements related to SAI organisational culture and ethics, both as part of overall human resource considerations and of the dedicated ethics and integrity part of the initiative.

SAI Communications and Stakeholder Engagement

SAI communications and stakeholder engagement are mainstreamed throughout the WGS components. This approach entails firstly that there are common principles when it comes to, for example, working with SAI staff and resource people and emphasising the need for internal communication. Maintaining a proactive approach towards external stakeholders is another aspect reflected throughout the work stream. Secondly, SAI communications and stakeholder engagement are approached from different angles, in line with the specific governance area targeted. For example, assessing and engaging with stakeholders is already done as part of SAI PMF and SPMR (to identify strategic priorities and entry points for engagement). Under pICTURE, SAI communications are addressed explicitly in terms of ensuring underlying systems and processes, while stakeholder engagement can be addressed through supporting SAIs in entering into a dialogue with donors for related funding or with the Executive in terms of ensuring access to the Integrated Financial Management Information Systems (IFMIS). SAI communications are also critical in the context of risk and crisis management; while applying an inclusive and gender-sensitive lens in internal communications, as well as potentially dealing with the Public Service Commission, are aspects that fall under the TOGETHER initiative. Engagement with Ministry of Finance is a topic covered under MASTERY, which will also be expanded upon in the framework of the pilot for the SAI Governance Academy.

Inclusiveness and Gender

Under the existing initiatives, there is already enhanced focus on promoting gender and inclusiveness. Relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare will be approached from a stronger gender perspective. Under SPMR, SAIs are encouraged to consider gender as a priority in their strategic plans. SAIs carry out a gender assessment that is included as part of the inputs for

drafting the SAI strategy. Gender is addressed extensively in the final version of the SAI Strategic Management handbook and has been included in the SAI strategic management framework.

In addition, under TOGETHER initiative, there is an explicit topic area on gender and inclusiveness, next to incorporating aspects related to e.g. inclusiveness and diversity in hiring, remuneration and promotion practices, supporting ethical and non-biased behaviour and a non-discriminatory work environment etc. Gender and inclusive leadership is also one of the three selected key topics considered for the Leadership masterclasses under MASTERY.

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 IODI strategic plan.

IDI has not identified additional risks which may prevent the well-governed SAIs work stream 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
Independent review (IR) of SAI PMF assessments	6	% of all (cumulative) finalised SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55%	60%	64%	70%	70%
					Actual	56%	61%	67%	N/A	N/A
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1310 (44% female)	1400 (44% female)	1340 (44% female)	1350 (44% female)
					Actual	1235 (39%)	1279 (40% female)	1340 (41% female)	N/A	N/A
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads	5000 downloads	13000 downloads
					Actual	Final draft	Version 1 published in Eng	6430 downloads	N/A	N/A
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	119 (44% female)	270 (44% female)	310 (44% female)	500 (50% female)
					Actual	79 (47%)	239 (54% female)	367 (50% female)	N/A	N/A
Guidance material on risk and crisis management for SAIs	38	Status and language availability of the guidance material	IDI Annual Performance & Accountability Reports	No guidance material (2020)	Target	N/A	N/A	Version 0 public draft in Eng, Fre	Version 0 available in all language	Version 0 available in all language

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
developed and disseminated									s	es
					Actual	N/A	N/A	0	N/A	N/A
SAI professional staff capacity in risk and crisis management developed	39	Cumulative number of staff from number of SAIs that was trained in risk and crisis management practices (and female participation rate each year)	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	60 staff in 20 SAIs	120 staff in 40 SAIs
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs supported in their risk and crisis management system development	40	Cumulative number of SAIs that have received direct support from IDI on developing their risk and crisis management systems	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	3 SAIs	3 SAIs
					Actual	N/A	N/A	N/A	N/A	N/A
Guidance material on ICT governance developed and disseminated	41	Status and language availability of the guidance material.	IDI Annual Performance & Accountability Reports	No material (2020)	Target	N/A	N/A	N/A	Draft version available in English	Draft version available in English.
					Actual	N/A	N/A	N/A	N/A	N/A
SAI professional staff capacity in ICT governance developed	42	Cumulative number of staff from number of SAIs that was trained in ICT governance practices	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	N/A	74 25 SAIs
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs supported in their ICT governance system development	43	Cumulative number of SAIs that have received direct support from IDI on developing their ICT governance systems	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5	11
					Actual	N/A	N/A	N/A	N/A	N/A
Guidance material on SAI HRM developed	44	Status and language availability of training and guidance material	IDI Annual Performance & Accountability Reports	No guidance material (2020)	Target	N/A	N/A	Research for developing the material complete	Pilot version available in English	Updated version available in English, French,

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
								d		Arabic and Spanish
					Actual	N/A	N/A	Research done	N/A	N/A
SAIs professional staff capacity on HRM Basics developed	45	Cumulative number of SAIs' staff trained on HRM Basics (including female and other relevant categories' participation rate)	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	30 staff in 10 SAIs	60 staff in 20 SAIs
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs supported in enhancing their HRM, Ethics, Gender & Inclusiveness governance	46	Cumulative number of SAIs supported in improving their systems on HRM, Ethics, Gender & Inclusiveness ¹	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	0	6
					Actual	N/A	N/A	N/A	0	N/A
SAI Leaders participate in Leadership masterclasses	47	Cumulative number of SAI Leaders that have participated in leadership masterclass	IDI Internal Monitoring System	0 (2020)	Target	N/A	N/A	10	15	25
					Actual	N/A	N/A	8	N/A	N/A
Development of a SAI PMF application software	48	Status and availability (for SAIs) of the application	IDI internal monitoring system	No application	Target	N/A	N/A	N/A	Fully functional version launched (English, French, Spanish and Arabic)	Updated version launched (English, French, Spanish and Arabic)
					Actual	N/A	N/A	N/A	N/A	N/A

¹ Either through implementing recommendations from the Integrated Assessment or based on other specific requests.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
Development of an IDI Strategic Management Software (SToRy)	49	Status and availability (for SAIs) of the strategic management platform	IDI internal monitoring system	No Strategic Management Software	Target	N/A	Version Alpha of the Strategic Management Software tested and launched (English)	Version Alpha of the Strategic Management Software tested and launched (English)	Version Beta of the Strategic Management Software tested and launched (English)	Strategic Management Software fully operational with additional languages (French, Spanish)
					Actual	N/A	N/A	Version Alpha of the Strategic Management Software tested and launched (English)	N/A	N/A

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF a) First time assessment b) Repeat assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	a) 80 b) 25 c) 30	a) 95 b) 19 c) 18
					Actual	a) 57 b) 4 c) 12	a) 70b) 7 c) 14	a) 82 b) 11 c) 17	N/A	

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
		c) Published assessment								
SAI performance assessments used	5	Percentage of all (cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90%	90%	90%	90%	89%
					Actual	78%	84%	85%	N/A	N/A
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20	25	30
					Actual	7	15	22	N/A	N/A
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	3	15	25	30
					Actual	0	0	10	N/A	N/A
SAI Action Plan on leadership masterclass topic developed	28	Cumulative number of SAIs with a finalised action plan on specific leadership masterclass topic	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	1	5	5
					Actual	N/A	N/A	1	N/A	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAI leaders report on the Implementation of Action Plans	29	Cumulative number of SAI leaders (supported by IDI's) that report progress in the implementation of action plans	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	3	5
					Actual	N/A	N/A	N/A	N/A	N/A
SAI Integrated Assessments on HR, Ethics, Gender & Inclusiveness conducted	30	Cumulative number of SAIs with a finalised Integrated assessment report on HR, Ethics, Gender & Inclusiveness	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	10	20
					Actual	N/A	N/A	N/A	N/A	N/A
SAI Integrated Assessments on HR, Ethics, Gender & Inclusiveness used	31	Cumulative number of all finalised SAI Integrated assessment on HR, Ethics, Gender & Inclusiveness that are reported as having been used as basis for improvement	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	N/A	6
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs are implementing integrated risk and crisis management systems, that fulfil minimum quality	32	Cumulative number of SAIs (supported by IDI) that have implemented an integrated risk management or an integrated crisis	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5	10
					Actual	N/A	N/A	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
requirements defined in relevant guidance material		management system								
SAI assessment of current situation on ICT governance	33	Cumulative number of SAIs with a finalised assessment of current situation on ICT governance	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5	5
					Actual	N/A	N/A	N/A	N/A	N/A
SAI assessment of current situation on ICT governance used to develop an ICT strategy	34	Cumulative number of SAIs who have used their assessment of current situation on ICT governance as a basis to develop their ICT strategy	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	4	4
					Actual	N/A	N/A	N/A	N/A	N/A
SAI report on implementation of their ICT strategy	35	Cumulative number of SAIs that report progress in the implementation of their ICT strategies	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	N/A	5
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs using the SAI PMF application	36	Cumulative number of SAIs conducting their SAI PMF assessments using the application	IDI Internal monitoring system	0 SAIs using the application	Target	N/A	N/A	N/A	5	15
					Actual	N/A	N/A	N/A	N/A	N/A
SAIs using the Strategic Management Software (SToRy)	37	Cumulative number of SAIs having taken a licence to use the strategic management platform	IDI internal monitoring system	0 SAI using the IDI strategic management platform	Target	N/A	N/A	N/A	10	20
					Actual	N/A	N/A	N/A	N/A	N/A

Explanation for amendment, addition or removal of indicators:

Based on the lessons learnt and progress achieved throughout 2022, which was a pilot year for four of the new initiatives, various targets for 2023 were adjusted downwards. This reflects a more realistic planning approach and expectations. Conversely, for SPMR, some targets were adjusted upwards to reflect the addition of SPMR Round 2 in 2022 and the upcoming Round 3 in 2023. The SAI PMF indicator targets also reflect the expected addition of a new round of SPMR, which will in 2023 focus on assessing performance.

