

# Operational Plan 2023





## 1 From the Director General's Desk



As we enter the final year of IDI's Strategic Plan 2019–2023, we can reflect with a degree of satisfaction on our efforts in planning, developing and delivering our support to Supreme Audit Institutions (SAIs) during deeply uncertain times. Despite many challenges, we are proud to have stayed agile, practical and dedicated in strengthening SAI capacities to the same high standards as before.

The first three years of the current Strategic Plan saw the creation and effective launch of many new initiatives, in addition to the ongoing implementation of our trusted portfolios from IDI's work streams. Directing our gaze towards 2023, we aim to maintain that resilience and flexibility in addressing the needs of SAIs and other stakeholders to be independent, impactful, inclusive and – as far as is possible – future-proofed.

Besides ongoing support in the areas of strategic management, SAI independence, support for implementation of the International Standards of Supreme Audit Institutions (ISSAIs), cooperative audits, and audit of implementation of the Sustainable Development Goals (SDGs), we will build on the initiatives launched in 2022 to address matters of global, regional and country-level importance. These include capacity development support in Leveraging on Technological Advancement, PESA-P or Professional Education for SAI Auditors – Pilot, Global Cooperative Audit of Climate Change Adaptation Actions, Facilitating Audit Impact, Equal Futures Audit, PICTURE on IT Governance, TOGETHER, our initiative on Human Resources, Ethics, Gender and Inclusiveness, the MASTERY suite of SAI Leadership masterclasses, and the Crisis and Risk Management initiative, CRISP.

In addition to being adaptive and innovative in developing and delivering both new and established initiatives, we will apply a gender and inclusiveness

lens to all our work and ensure we draw important lessons for the future. In doing so, we 'walk the talk' of the gender balance and inclusiveness we recommend for SAIs, while reinforcing our commitment to the IDI Service Delivery Model and IDI's approach to capacity development in which gender, inclusiveness and stakeholder engagement continue to be key.

Of course, we are very aware of the scale of work to be done, and of the fact that we simply couldn't do it on our own. As ever, we are very grateful to all our key partners, including the INTOSAI community, our donor partners, our strategic partners, and other stakeholders, and look forward to their continued and valuable support in the coming year.

I am confident that, with the support of our partners and people and the strong desire within SAIs to grow their capacities, we will succeed in helping SAIs provide even more transparent, inclusive and accountable governance during the year, as we move seamlessly on to the IDI Strategic Plan 2024–2029.

**Einar Gørrissen**

Director General



## 2 Global Support, Global Impact

IDI will support SAIs across the world through global, regional and country level initiatives

**140+**

SAIs participating in IDI initiatives



**200+**

SAI teams will be supported to build sustainable capacity



**20+**

SAIs on DAC list of fragile and conflict affected situations will participate in IDI initiatives



**5+**

SAIs will be provided holistic, SAI-level support through long-term partnerships



**10**

further SAIs in challenging contexts will be provided strategic support to secure long-term partnerships with other providers



**20+**

long-term capacity development initiatives will be delivered to enhance capacity across six SAI strategic priority areas



**50+**

SAIs will be supported to integrate elements of inclusiveness and gender in their audits and/or strategic plans



**2000+**

SAI staff will be supported to enhance their professional capacity



**1500+**

Staff from SAIs and other stakeholders will participate in knowledge sharing and awareness raising events



**7**

Strategic Partnerships working together to strengthen public external audit. Strategic partners will work with us to strengthen public external audit



**7**

Peer SAIs will partner with IDI to provide support to SAIs





### 3 IDI supporting SAIs in the new normal

Having left the crisis mode of the pandemic behind, the world is facing new or continued crises, such as wars and conflicts, high inflation fuelled by increasing food and energy prices, growing inequalities and an ongoing climate disaster. More than ever, in order to successfully pursue the SDGs, governments in different countries must be driven by transparent, inclusive and accountable governance. In 2023, IDI will continue efforts to reflect these global challenges in our support to SAIs.



#### So, how is IDI channelling its efforts in supporting SAIs in ensuring accountable governance?

The IDI work streams and the capacity development initiatives will bridge the transition from the current IDI Strategic Plan to the IDI Strategic Plan 2024-2029. IDI's strategic plans are based on the reported needs of SAIs, consultations with key stakeholders, and findings from the triennial Global SAI Stocktaking Report (GSR) and the mid-term evaluation of the implementation of the current strategic plan. Detailed analyses of current and emerging trends that may impact SAIs and their effectiveness in contributing to better societies and lives will also feed into the new strategic plan.

Read more about IDI's current Strategic Plan 2019-23 [here](#).

The work streams and portfolio of initiatives are continually evolving and cover a broad spectrum of identified SAI needs.

The recognised need for enhanced efforts to strengthen the independence of SAIs forms the basis of the **Independent SAIs work stream**. During the year, IDI will continue its efforts at strong advocacy for increased SAI independence in terms of institutional set-up and the ability for SAIs to deliver

on their mandates. IDI will develop and reinforce effective partnerships for furthering the cause of independent SAIs. While partnerships established at the global level will be leveraged, country level support will also be provided.

Good governance of a SAI is fundamental to ensuring SAI credibility and sustainable delivery of high-quality audits. This premise forms the basis of the **Well Governed SAIs work stream**. Initiatives during the year will keep up the focus on strategy, performance measurement and reporting of SAIs. In addition, we will accelerate the implementation of initiatives tackling SAI human resources, ethics, gender, ICT, risk and crisis management processes. We will also continue our work with SAI leaders on pertinent topics.

In 2023, the **Professional SAIs work stream** will focus on learning lessons from PESA-P, updating its processes and contents and scaling up for regular delivery in four languages. In cooperation with the Asian Development Bank (ADB), we will experiment with providing holistic support for sustainable performance audit practices in six SAIs in the Asia Pacific region. We will continue to grow a third cohort of SAI Young Leaders, and, staying in step with ISSAI 140 update, we will pilot support for systems of audit quality management for selected SAIs based on the playbook for audit quality management.



The **Relevant SAs work stream** will deliver a SAI Innovations knowledge exchange on 'Innovating for Inclusion'. Adopting a change agent approach, we will start developing EFA Changemakers and LOTA Pioneers. SAs will start planning their climate change adaptation actions audits as a part of the global cooperative audit, and an updated ISAM will be available in four languages. Three playbooks on planning for audit impact, robust follow-up mechanisms and strong stakeholder coalitions will be made available in four languages. We also plan to initiate pilot support for planning for impact and setting up of sound follow-up systems.

The **Global Foundations Unit (GFU)** will continue with its support to the INTOSAI-Donor Cooperation (IDC). Facilitating the implementation of its 2020-2030 Strategy through brokerage and funding programmes, it will also work with IDI's work streams to extend the reach of the work beyond the SAI community with partnerships and advocacy. As GFU continues to provide global and regional data for strategic planning and results reporting, work on the INTOSAI Global Survey 2023 will begin.

Through its **Bilateral Support**, IDI will continue to support SAs in challenging contexts to strengthen their selected strategic priorities. The ongoing projects supporting the SAs of Madagascar, DRC, The Gambia, South Sudan and Somalia will be continued in 2023, while small-scale country projects in the SAs of Guinea, Niger, Togo, Zimbabwe, Eritrea and Sierra Leone will carry on under the Accelerated Peer-support Partnership (PAP-APP) programme. The Global SAI Accountability Initiative (GSAI) will be implemented during 2023, initiating support to the SAs of Dominica, Haiti, Honduras and Kyrgyzstan and any other SAI that might be approved for support by the IDC.

IDI will continue with its time-tested facilitative approach-cultivating partnerships, using a gender lens in all its activities, ensuring inclusiveness in its efforts and making sure that no one is left behind. IDI will also focus on the two other cross-cutting priorities: supporting SAI culture and leadership, and SAI communications and stakeholder management.





## 4 2023 Highlights



### Strengthening SAIs' position in their Accountability Ecosystems

#### Supporting the establishment of coalitions for SAI Independence

Independence is crucial for effective and credible SAIs. Yet the more effective SAIs become, the more interested parties may have to gain from undermining their independence. In 2023, we will continue to strengthen SAIs' position in their ecosystem by supporting the establishment of partnerships with Parliaments and other key stakeholders such as Civil Society Organisations (CSOs), integrity institutions and the broader community of actors contributing to the rule of law. To that end we will leverage our relationships with our global partners such as Transparency International (TI), World Justice Project (WJP), Global Initiative for Fiscal Transparency (GIFT), and Extractive Industry Transparency Initiative (EITI).

SAI Leadership will continue to be the anchor of the process. We will work towards supporting SAIs in engaging strategically with their stakeholders to create or expand the change space in support of SAI Independence.



### Mobilise Advocates for SAI Independence

#### Adopting a holistic and complete approach to advocacy on SAI Independence

In addition to our responsive advocacy provided mainly through ad hoc support and the SAI Independence Rapid Advocacy Mechanism (SIRAM), we will refine our approach to proactive advocacy by implementing a two-pronged, holistic and complete approach to advocacy that supports INTOSAI's efforts in this arena.

The first component will focus on the Global/Regional dimension with the objective of identifying ways to raise the profile of the topic. This could include multiplying the references to SAIs and their independence in international legal instruments. The long-term objective is to position SAIs and their independence aboard a legally binding instrument which can then be used to further our advocacy efforts.

The second component will focus on understanding the legal systems in which SAIs operate. In 2023, we will develop and test a methodology to identify risk drivers to SAI Independence and mitigation strategies through legal and advocacy support. This will also include the development of an approach on how to transpose international instruments on SAI Independence into domestic law.





## TOGETHER we go far: Putting people at the Centre of SAI Governance

How can SAIs become the workplaces of tomorrow? This question lies at the heart of the TOGETHER initiative, which focuses on the key ingredient of the SAI's work, namely the people it employs. Stemming from the realisation that SAIs' human resource (HR) management processes are often not fit-for-purpose, TOGETHER introduces a holistic approach, where people management occupies a central place in the governance of SAIs.

SAIs face various challenges when it comes to their staff, most notably related to limitations on organisational autonomy, under-developed HR functions, and insufficient linkages between recruitment, competencies, training and professional development. These are often compounded by weak mechanisms for promoting ethical and inclusive behaviour and stimulating performance.

Based on in-depth research and a multi-stakeholder planning phase which saw SAI human resource experts and practitioners across INTOSAI working on the draft initiative, the TOGETHER pilot was launched at the end of 2022.

Throughout 2023, SAIs from AFROSAI-E, ASOSAI and EUROSAI will participate in a blended learning approach, which will cover three components: Human Resource basics for SAIs; ethics and integrity; and gender and inclusiveness. SAI organisational culture and leadership engagement are a fundamental cross-cutting factor.



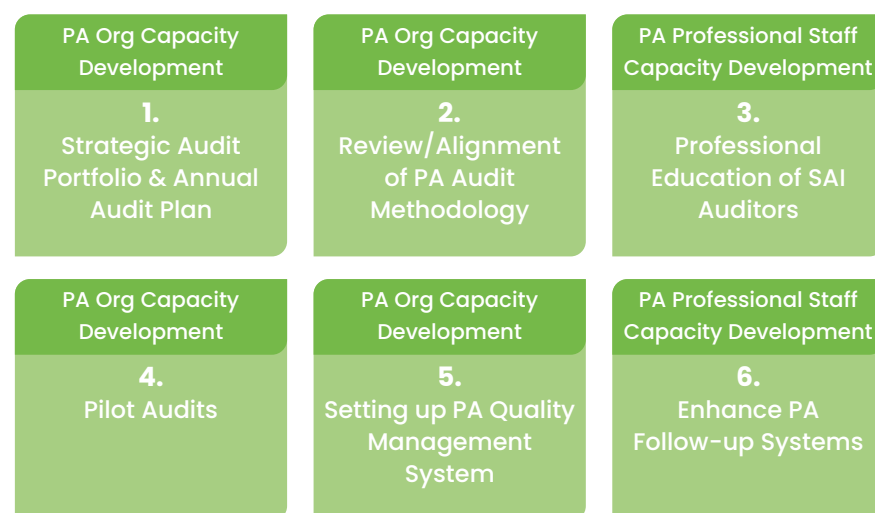
## piCTure a new era of SAI Information and Communication Management

Picture an ideal SAI where efficient functioning of the SAI and processes such as planning, resource management, knowledge management, monitoring, audits and reporting are all strengthened by the use of information and communication technology (ICT). Picture SAI leadership igniting change by recognising the strategic importance of ICT. Picture change that is sustained by ensuring implementation of a set strategic direction and strengthening of key capacities, such as professional staff capacity and organisational structures and processes to support the utilisation of technology. Picture sufficient financial resources to implement this change, culminating in the SAI producing high-quality and timely audits that contribute to improving the public sector.

Launched in July 2022, IDI's new piCTure initiative supports SAIs in strengthening their ICT governance. The blended-learning pilot round comprises five SAIs from the AFROSAI-E region and will be completed in mid-2023. Based on the lessons learnt, piCTure will adjust the approach and prepare for global roll-out later in 2023. Additional activities will include a global-level virtual event on ICT governance for SAIs, and an implementation guide to offer additional support to SAIs.



## Partnering for High Quality, High Impact Performance Audit Practices in Asia Pacific



The Asian Development Bank (ADB) reached out to IDI to work together to support six SAIs in Asia Pacific in sustainably strengthening their performance audit practices. The support model drawn up by IDI combines sub-regional and SAI-level approaches and aims to empower SAIs in further strengthening performance audit practices, while bringing the latest development in standards and thinking around facilitating audit impact to the SAIs.



Based on a statement of commitments, in the first phase the SAIs will be supported in conducting a detailed ISSAI Implementation Needs Assessment for Performance Audits (IINA PA), using IDI's Performance Audit ISSAI Compliance Assessment Tools (iCATs) and mapping tool. Based on the results of the assessment SAIs can choose six envelopes of support. These mainly cover organisational capacity development and professional staff development. They range from supporting the SAI in developing strategic audit portfolios and annual audit plans to setting up of risk-based systems of quality management as per latest standards and enhancing audit follow-up. The professional education offered will be fit-for-purpose for the SAI and the pilot audits will cover high priority areas identified by the SAI. These could include areas like vaccine rollouts, climate change adaptation audits and auditing for equality. The support will be provided based on IDI's global public goods and playbooks for planning for audit impact and audit quality management.





## Choosing a 'Play' that fits

Recognising the diversity of the global community that we serve and appreciating the fact that there are different ways of implementing principles, we are experimenting with a substantial shift from process-based guidance to writing 'playbooks' for SAIs. In the world of sports, a playbook defines what needs to be done to win the game, breaking the team's strategy down into actionable plays and defining roles and responsibilities to be successful.

Applying this concept to the world of SAIs, we plan to write playbooks which identify principles and provide lists of actions, illustrations and strategic considerations for SAIs to choose a play that meets those principles and is fit-for-purpose for their capacities and environments. The 'Planning for SAI Audit Impact' playbook will provide different options / actions for SAIs to strategise the best way to develop strategic audit plans and annual audit plans that facilitate audit impact of the SAI. The playbook on robust follow-up mechanisms and strong stakeholder engagement will do the same for these subject matters.



## EFA Changemakers & LOTA Pioneers: Change Agents bring Positive Change for Auditing Equality and Digitalisation

Picking a leaf out of the SAI Young Leaders Initiative, we have planned two initiatives which aim to bring positive change in the SAIs through a pool of change agents.

EFA Changemakers Initiative will create a pool of inclusive SAI Auditors who help their SAIs develop strategies for auditing for equality and who conduct high quality and high impact audit for equality on a high priority area. IDI will support the creation of such a pool in English and Spanish by using the AWAKE framework:

- A**dvocacy and Awareness Raising,
- W**alk the Talk by SAI Auditors,
- A**udit for Equality,
- K**nowledge Networks for Auditing Equality and
- E**mpowerment of SAIs to Audit equality and Empowerment of marginalised and vulnerable communities through SAI Audits.

Similarly, the LOTA Pioneers Initiative will create a pool of SAI auditors with the capacity to use the LOTA scan tool in assessing their SAI's internal and external audit universe to determine a fit-for-purpose strategy for using technology in audit and auditing the use of technology by governments. LOTA Pioneers will also conduct pilot LOTA audits as a part of the initiative. They will interface with other technology persons in SAIs through LOTA Connect.

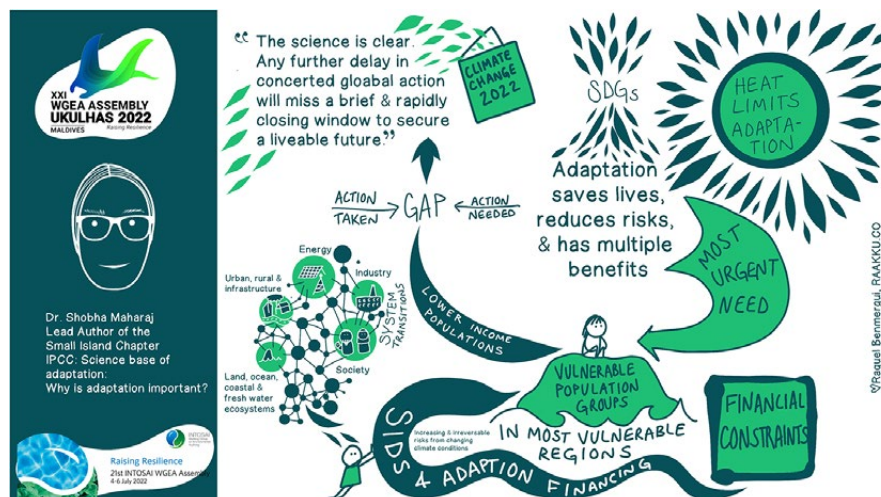


## Bringing the Global SAI Community Together for Auditing Climate Change Adaptation Actions

The Intergovernmental Panel of Climate Change (IPCC)'s 2022 report provides scientific evidence that time is running out for climate action:

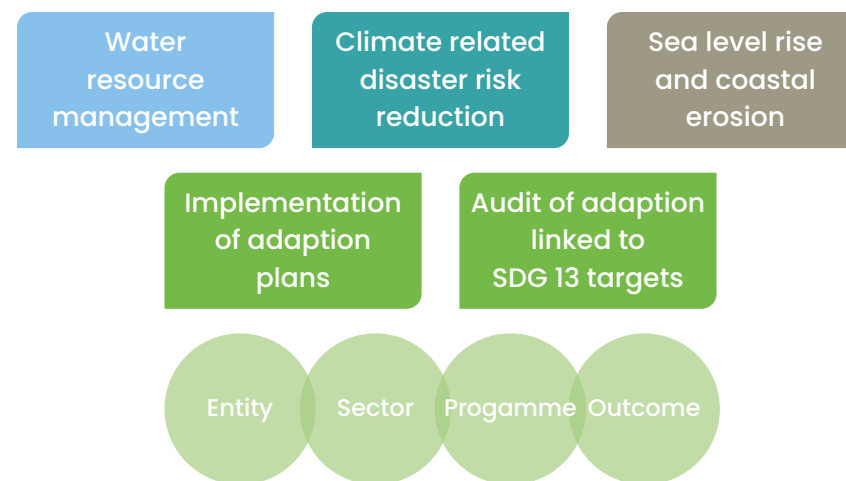
*"The rise in weather and climate extremes has led to some irreversible impacts as natural and human systems are pushed beyond their ability to adapt".*

IPCC has further stressed the importance of adaptation and risks related to maladaptation. Current effects of climate change are disproportionately affecting our world, with those most vulnerable being those most affected. This is also likely to be the case in the future. As nations respond to the many facets of climate change they experience, the crucial role played by national governments adaptations actions assume great significance. As stated by IPCC, *"maladaptation can be avoided by flexible, multi-sectoral, inclusive and long-term planning and implementation of adaptation actions with benefits to many sectors and systems"*.



Recognising the significance of this issue, IDI and INTOSAI Working Group on Environmental Audit (WGEA) plan to partner to bring together the global SAI community to audit climate change adaptation actions. Given the diversity of adaptation issues across the globe and the diversity in the capacities of SAIs, we plan to offer support in five areas, ranging from water resource management to an SDG audit on national adaptation targets linked to SDG 13.

### Audit areas & scope



SAIs can also scope their audits ranging from examining an entity working with adaptation actions to looking at adaptation at an outcome level. Providing for cross-cutting threads across these areas, we plan to draw up a framework that encourages SAIs to examine cross cutting issues like impact of adaptation actions on vulnerable populations, means of implementation etc. We will also prioritise the vulnerable with a specific focus on Small Island Developing States (SIDS) and support interested SAIs in taking a citizens participatory approach to this audit.



## Peer Collaboration for Auditing of Gender, Diversity and Inclusion

Greater inclusion and gender equity is on the agenda in most countries, and SAIs have a key role in assessing the progress of national programmes in these areas. The SAIs of Guinea, Madagascar, Niger and Togo have decided to initiate audits on gender, diversity and/or inclusion. In 2023 these SAIs will be supported by a team of peers from SAI France, Morocco, Norway and Gabon to conduct and report on the audits. The Accelerated Peer-support Partnership programme (PAP-APP) programme will facilitate a collaborative effort in this new audit area for the SAIs.



## Scaling up Support to the SAIs in the Global SAI Accountability Initiative

The global donors and INTOSAI community have a clear ambition to scale up support to the most challenged SAIs. Strengthening these SAIs is important so they can effectively contribute to better national development in countries at risk of being left behind.

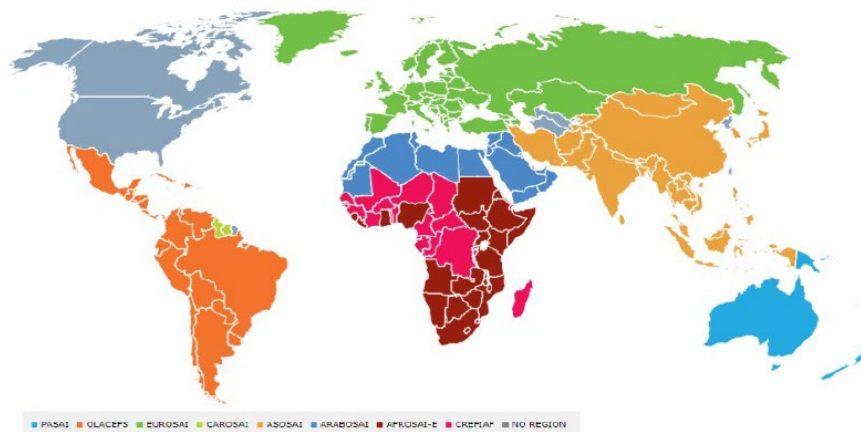
In 2023 IDI will implement GSAI – the Global SAI Accountability Initiative launched by the IDC. Four diverse SAIs have so far been included in the initiative, namely the SAIs of Dominica, Haiti, Honduras and Kyrgyzstan. IDI will mobilise partners and facilitate design of country projects tailored to the unique needs and situation of each SAI. This will be done in close collaboration between the SAI, technical partners and donors. The ambition for IDI is to have a facilitative role and enable other INTOSAI providers to be the main provider of support in the country projects.





## Monitoring SAI Capacities and Performance for Knowledge-based Support

The IDI Global SAI Stocktaking Report continues to be a key reference for INTOSAI actors, strategic partners and donors. It is a key product to help understand global trends, challenges and opportunities, and a valuable tool for creating knowledge-based support. In 2023, GFU will launch the next INTOSAI Global Survey to measure recent developments in SAI Performance and Capacities. Covering the period of 2020-2022 the next Global SAI Stocktaking Report will – amongst other areas – provide insights into how the pandemic has affected SAIs' performance. It will also continue to monitor global trends of SAI independence, stakeholder relations and capacity development needs. The report will be available in the 4th quarter of 2023.



## Partnering with Parliaments for Stronger Accountability

One of the key conclusions of the 2020 GSR was the need for SAIs to strengthen their cooperation with parliaments to ensure an effective accountability chain. To facilitate this stronger collaboration between SAIs and their parliaments, IDI is partnering with the Inter-Parliamentary Union (IPU).



By teaming up and offering joint activities and support, IDI and IPU hopes to increase the effectiveness of cooperation between SAIs and parliaments, in turn leading to more effective oversight. In 2023, we will be offering an online, in-person platform to improve joint understanding of how SAIs and Parliaments can work together to strengthen accountability, including on topics such as institutional arrangements, using the results of audit reports, and public engagement.



## 5 IDI Key Performance Indicators

IDI's Operational Plan includes a robust results framework to measure and report on progress. A selection of key indicators, and targets for the end of 2023 are:

### Global Outreach

Number of SAIs participating in IDI initiatives in 2023

**140**

### Independent SAIs

Cumulative % of cases of threats to SAI independence referred to IDI, to which IDI helps develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral

**100%**

### Well-Governed SAIs

Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan

**30**

### Professional SAIs

Cumulative number of SAI auditors passing assessments to receive PESA-P certificate of competence

**320**

### Relevant SAIs

Cumulative number of SAIs supported in exploring use of data analytics in audit

**39**

### Bilateral Support

Cumulative number of SAIs in challenging environments supported bilaterally by IDI to conduct peer supported audits and disseminate the findings

**5**

### Global Foundations

Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support

**75**

### Inclusiveness and Gender

Cumulative number of SAIs supported to integrate elements of inclusiveness and gender in their strategic plans

**15**





## 6 Cross-Cutting Priorities

IDI will ensure the following cross-cutting priorities continue to be reflected throughout its work in 2023.

### SAI Culture and Leadership:

All SAI development is a change process. This requires committed and effective leadership, and a recognition that change cannot happen without understanding and working within the culture of an organisation. IDI initiatives under work streams, bilateral support and Global Foundations engage with and support SAI leadership in change processes.



### SAI Communications and Stakeholder Management:

To deliver value and benefits for everyone, and to embark on successful change processes, SAIs need to be outward-facing organisations, with good communications skills and a thorough understanding of their stakeholders. IDI will support SAIs in this area through the work streams, initiatives and direct practical support, while working with SAIs, regions and partners to enhance communications with stakeholders including citizens.



### Inclusiveness and Gender:

IDI's vision is a world that is gender-responsive, leaves no one behind and benefits everyone. Thus, IDI's ambition is to step up its engagement on gender and inclusiveness and to support gender-responsive SAIs across the IDI portfolio with an intersectionality lens. Active collaboration with INTOSAI bodies, relevant organisations and stakeholders, and piloting gender focused engagement in IDI will support the successful integration of a gender perspective in the SAI world.







These cross-cutting priorities can be seen for example in the following IDI initiatives.

### Good SAI Leadership – Vital for Success

We know from our long experience working with SAIs in diverse cultural contexts that for positive change to happen, involvement and commitment of SAI leaders is key. Here are some examples of how we will address SAI leadership and to some extent SAI culture in 2023:

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 work stream aims to encourage professionalism and involve the SAI leadership in creating professional SAIs. 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.

In the Relevant SAIs work stream, we aim to foster a SAI culture of innovation, inclusion and impact. We seek to do this by facilitating innovative approaches to auditing and education to both SAI leaders and SAI staff.

We plan to address the SAI leadership chain in creating pools of change agents like EFA Changemakers and LOTA Pioneers to bring a culture of innovation and digitalisation to SAIs.

Leadership is also a key ingredient of SAI governance and is addressed throughout our initiatives in the field. Besides MASTERY, which engages with heads of SAIs on crucial topics of interest such as SAI independence and PFM, most other governance initiatives have incorporated dedicated modules for top management to enhance knowledge and support buy-in. In 2023, we will also pilot the SAI Governance Academy, aimed at SAI senior management with limited time, which will offer concentrated and tailored governance courses and topics, based on our governance portfolio and with the involvement of experts and academia.

Leadership is also at the cornerstone of SAIs' efforts to strengthen their independence and raise their profiles in their accountability ecosystems. In 2023, we will continue to support SAIs Leaders in building coalitions and advocate for SAI Independence.





## Strong Stakeholder Coalitions Playbook for Audit Impact

To be relevant and to make a difference in society, SAIs have to create impact through their audits. SAIs can contribute to audit impact through producing high quality audit reports and through related communication and stakeholder outreach activities. However, to contribute to audit impact, SAIs rely on external stakeholders to do their part – audited entities, legislative or executive authorities, civil society organisations, citizens, development partners, media and others. Thus, audit impact is a shared responsibility among SAIs and their external stakeholders.

To nurture the shared responsibility and thus make efforts to improve audit impact, IDI will launch a playbook in all four INTOSAI languages in 2023 that includes possible actions and examples and case studies that SAIs and their external stakeholders can use to build coalitions for enhancing audit impact – before, during and after the audits have been completed.



## Focussing on Gender and Inclusiveness in Audit and Governance

We believe in the power of diversity and inclusion and want to support SAIs in making their contributions. In 2022, we have launched our 'Equal Futures Audit' (EFA) initiative which we'll continue in 2023. Under this initiative, we plan to use an AWAKE framework as explained above under the relevant SAIs work stream. We will select SAI auditors to be EFA changemakers within their SAIs and support them, among others in audits for equality and inclusion.

We will also continue to strengthen gender and inclusiveness within SAIs. Under our SPMR, we work with SAIs to carry out gender assessments; to consider gender as a priority in their strategic plans and to introduce gender-sensitive annual planning, monitoring and reporting. In our 'Human Resources, Ethics, Gender and Inclusiveness for SAIs initiative' (TOGETHER), gender and inclusiveness are a specific focus. The aim is to support SAIs in considering these aspects in hiring, remuneration and promotion practices, behaviour and work environments.



## 7 Supporting Innovative and Resilient SAIs through Novel and Technological Solutions

During the last few years, IDI has increasingly delivered its capacity development support by leveraging technology and digital solutions. We are now moving towards a balanced and effective mix of delivery of our support using online, on-site and hybrid mechanisms. At the same time, we are constantly looking for novel solutions that further enable SAIs to emerge as resilient organisations in the new normal.



### **Mechanisms for Supporting Innovations in SAI practices for Resilient Operations**

The pandemic has taught us the importance of innovations in staying resilient. Across the work streams, we are looking at supporting SAIs with creative approaches that can increase their outreach. Through learning festivals, webinars, knowledge-sharing, 'lessons learnt' events and marketplaces, we are focussing on innovative practices for SAI capacity development. The SAI Innovation events in 2023 will focus on 'Innovating for Inclusiveness'. These efforts will be supplemented with research and experiments in all work streams.



### **Apps, Tools and Frameworks for Supporting Effective Capacity Development**

Availability of tools and resources contribute to effective capacity development. We are constantly striving to advance our use of technology and innovation in delivery mechanisms across the organisation. The Well Governed SAIs workstream is forging ahead with development of the eSAI PMF app which will be launched during the year, while the SAI Independence team is collaborating with several partners to pilot, improve and disseminate the Independence Resource Kit for Civil Society Organizations (CSOs). In the Relevant SAIs work stream, the emphasis will shift from process-based guidance to playbooks with a more flexible approach. The practical guidelines will continue to be developed, of course, with 2023 seeing the update of IDI's SDGs Audit Model (ISAM). In addition, the framework for auditing 'Leave no one behind' and the LOTA scan tool will be launched.



### **Updated IDI Digital Education infrastructure for Leaving No One Behind**

IDI's Learning Management System (LMS) has served the global community during the pandemic. Being available on mobile devices and with better accessibility functions, the LMS is providing an improved user experience to persons with disabilities. During 2023, automated solutions will be implemented to improve the efficiency and user experience for the managing the LMS. Effective capacity development using online and hybrid modes will be managed across IDI work streams through the integration of technical resources, audit support and knowledge sharing through the digital education platforms.



## 8 Continually Improving IDI

### Balancing Accountability and Learning

Evaluations are an important instrument in supporting IDI's efforts by providing feedback and lessons for improving delivery of its initiatives. IDI's rolling evaluation plan is complementing the implementation of the current Strategic Plan 2019-2023.

During 2022, the mid-term evaluation of the implementation of the Strategic Plan 2019-2023 was undertaken. Besides providing feedback on the plan, it serves to inform the process of development of the IDI Strategic Plan 2024-2029.

During 2023, the PAP-APP Phase 2 programme will be taken up for an independent evaluation. Over the next couple of years, other components of IDI's bilateral support will also be evaluated leading to a synthesis of lessons learned for informing efforts for the new strategic plan period.

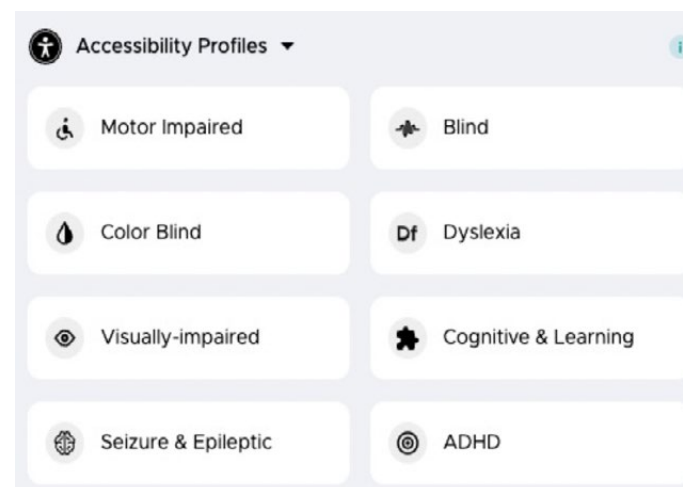


### Making our outreach platforms more accessible

*"IDI is a strong ally in gender and diversity with continued efforts towards promoting effective, accountable and inclusive SAIs, leaving no one behind."*

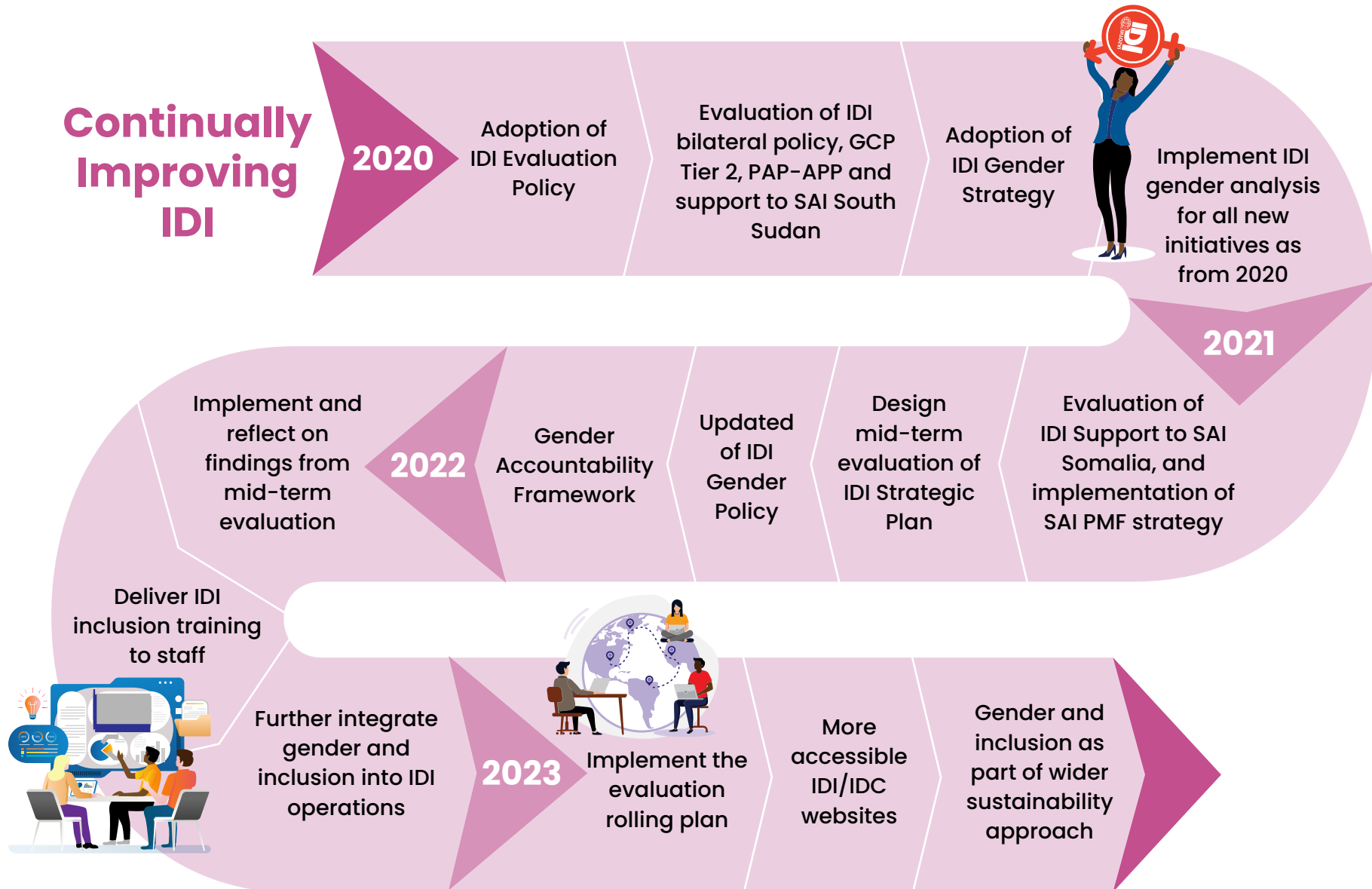
IDI is proud of this positive feedback received in a recent assessment report on gender, diversity and inclusion in HR functions.

In 2023, we want to continue our journey towards inclusion by making our IDI and IDC websites more accessible for persons with disabilities. Having accessible content is more than good practice. Accessibility is one of the general principles of the Convention of the Rights of Persons with Disabilities (CRPD). IDI's Learning Management System already uses an accessibility widget, and now we also want to make IDI's other major outreach platforms more accessible to accommodate people with situational limitations, temporary or long-term disabilities.





## Continually Improving IDI





## 9 Financial Position

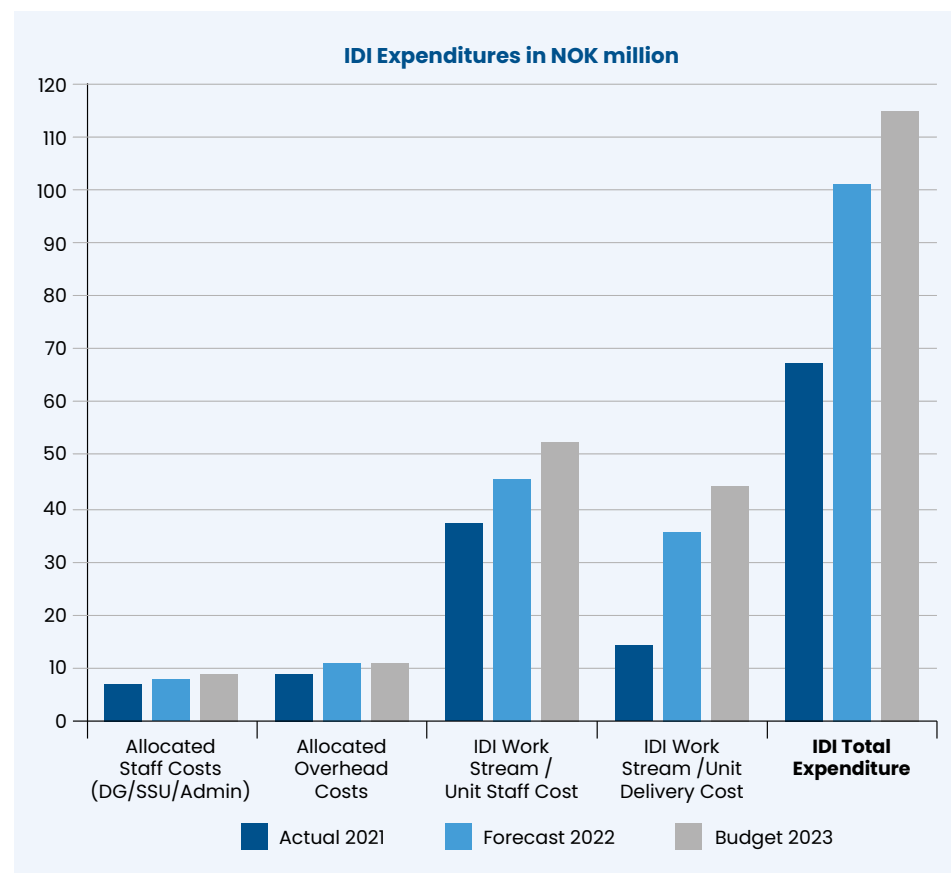
The financial situation of IDI remains sound. Total income for 2023 is estimated at **NOK 117.9 Million** with expenditures of **NOK 114.4 Million**. The income amount includes balances of **NOK 10.8 Million** from 2022 assumed to be carried forward in full.

The support from donors has remained good throughout 2022 with positive discussions around existing agreements and possible new agreements. It is recognized however that increased pressure on government finances in many countries can entail a risk in terms of funding from some donors and consequently the ambitions of IDI's new strategic plan. Plans for 2023 include a limited increase of staff due to scaled-up support, delivering on new platforms and increased HR support. The 2023 budget is based on the assumption of continued travel activity without pandemic related restrictions. IDI will monitor the expenses carefully, balance them against available funding and take necessary action to reduce the scope of activities if needed.

### APPENDICES

Download our detailed Operational Plans for our six strategic priorities, and IDI's Corporate and Cross-Cutting Issues, here.

- [Independent SAls](#) Work Stream
- [Well-Governed SAls](#) Work Stream
- [Professional SAls](#) Work Stream
- [Relevant SAls](#) Work Stream
- [Bilateral Support](#)
- [Global Foundations](#)
- IDI [Corporate and Cross-Cutting Issues](#)







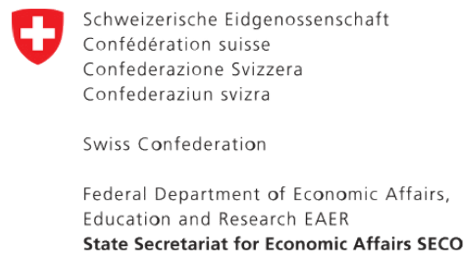
## 10 Appreciation for Our Partners

IDI wishes to thank all our partner organisations for their financial, in-kind and strategic support

### Core Funding partners



### Earmarked Funding Partners

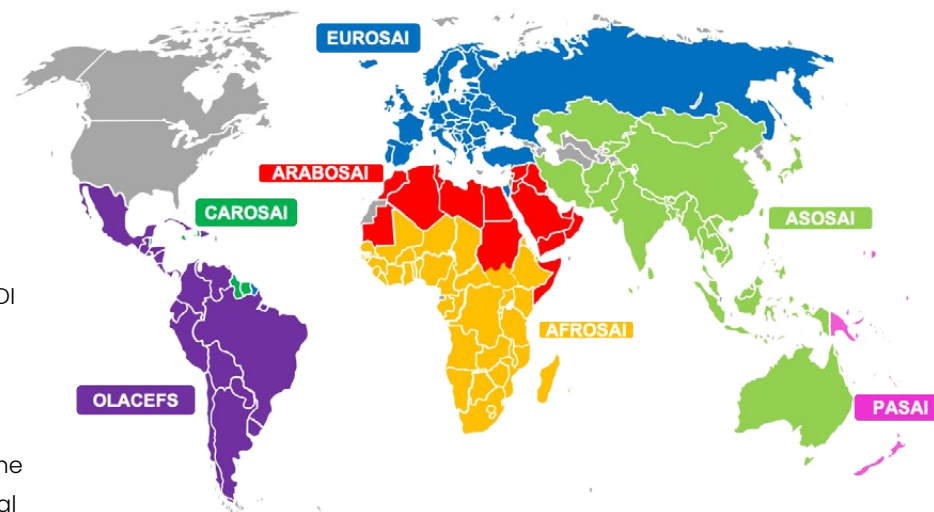




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## INTERNATIONAL SAI COMMUNITY

- The International SAI Community shares a common vision and set of strategic priorities as set down in the [INTOSAI Strategic Plan 2017–22](#). IDI partners with INTOSAI bodies to support delivery of the INTOSAI plan, as well as the IDI Strategic Plan. This includes the INTOSAI Governing Board, General Secretariat, Policy, [Finance and Administration Committee](#), [Capacity Building Committee](#), [Knowledge Sharing Committee](#) and [Professional Standards Committee](#) (including its Financial Audit and Accounting, Performance Audit and Compliance Audit sub-committees). IDI is actively engaging with the INTOSAI Task Force on Strategic Planning for developing the INTOSAI Strategic Plan 2023–2028.
- IDI also works in close cooperation with all the regional SAI organisations: [AFROSAI](#), [ARABOSAI](#), [ASOSAI](#), [CAROSAI](#), [EUROSAI](#), [OLACEFS](#) and [PASAI](#), and the subregions [AFROSAI-E](#), [CREFIAP](#) and [ASEANSAI](#). The regions provide a crucial link between IDI's global perspective, and the specific strengths, challenges and needs of their member SAIs. The regional and sub-regional bodies are key partners for the delivery of all IDI initiatives.



## OTHER STRATEGIC PARTNERS

- IDI's Global Foundations Unit continues to support and help coordinate the work of the **INTOSAI–Donor Cooperation**
- IDI and the **International Budget Partnership** work together under a Strategic Partnership Agreement to advocate for and strengthen engagement between SAIs and Civil Society Organisations
- IDI and the **IMF** are working together, and supporting each other's initiatives, on strengthening the audit of the use of COVID-19 emergency funding
- IDI has a strategic partnership with the **Financial Audit and Accounting Subcommittee (FAAS)** of INTOSAI Professional Standards Committee
- IDI has signed agreements with the SAIs of **Indonesia** and **Cayman Islands** which provide dedicated human resources to IDI as in-kind support
- IDI is partnering with **IPU** to facilitate stronger collaboration between SAIs and their parliaments.



