



IDI Strategic Plan 2024-29

**Draft Version 1.0
10 April 2023**

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MESSAGE FROM THE IDI BOARD



We are delighted to present the IDI Strategic Plan 2024-29. This plan sets out how IDI will support the development of independent, credible and sustainable SAIs for better societies and improved lives.

This strategic plan emphasises continuity and builds on the successes from IDI's previous strategic plan, and supports the overall INTOSAI Strategic Plan 2023-28.

It recognises that the global trends shaping our world will have profound impacts on SAIs as organisations, and in the role SAIs must play to provide value and benefits for the societies and people they serve. As always, the strategic plan also responds to the needs and challenges identified in the latest INTOSAI Global Survey. Therefore a key theme running through this strategic plan is sustainability: both the sustainability of SAIs as public sector audit bodies, and the contribution they make to sustainable development.

Sustainable development, incorporating its social, economic and environmental aspects, is the primary challenge of today. Our greatest responsibility is to enable future generations to enjoy the prosperity with which we have been privileged. This strategic plan therefore focuses on supporting SAIs to contribute to sustainable development, by auditing topics such as climate change adaptation and equal futures, and helping governments make better use of technology, cut waste and combat corruption. It also supports SAIs and IDI to become more sustainable organisations themselves.

We also recognise that the continued decline in democracy world-wide brings a great risk to standards of public accountability. SAI independence remains a key pillar of accountability and the very basis for effective and credible SAIs. But we will go beyond this focus to support SAIs to engage with other accountability actors and form strong accountability networks to uphold public accountability and protect each other from the continued attack on all the pillars of democratic institutions.

IDI aims to lead by example in the SAI community. Therefore, this strategic plan was developed through a participatory process, with extensive stakeholder engagement.

- ✓ An evaluation of implementation of the previous strategic plan included a strong SAI perspective through SAIs from different regions participating in the evaluation. This provided unique insights into what SAIs need and how SAIs access IDI's support.
- ✓ IDI engaged stakeholders in March 2022 to identify global trends and emerging issues, and consider their potential impact on SAIs, through a series of video conferenced discussions.
- ✓ These were followed up by extensive dialogue on strategic priorities at the INTOSAI Regions Coordination Platform meeting in Oslo in May and dialogue with IDI's core donor partners in June 2022.
- ✓ These led to development of a set of strategic question papers debated at length at the IDI Board meeting in November 2022, in the margins of the INTOSAI Congress, and ultimately to agreement on the three strategic priorities.

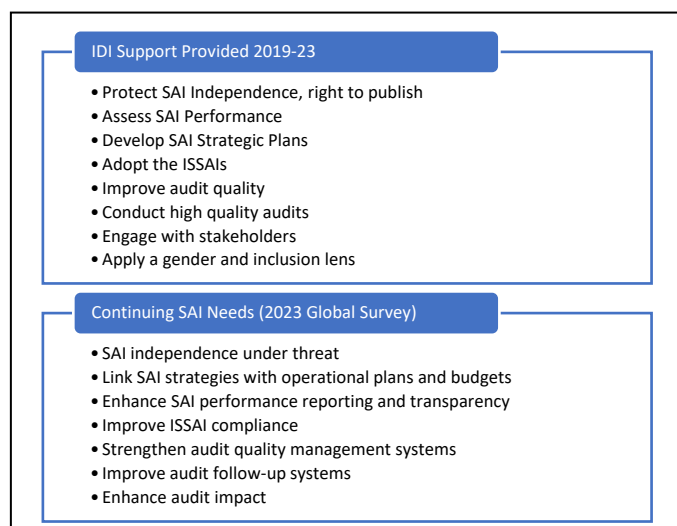
→ Stakeholder consultations on the first draft strategic plan are scheduled for late April 2023, in parallel to the strategic plan being published for stakeholder consultation, prior to anticipated Board approval in June 2023. In November 2023, the INTOSAI Governing Board will be asked to support a motion calling for the next INTOSAI Congress to formally endorse this plan.

We look forward to working with the INTOSAI community, development partners and other stakeholders in implementation of this strategic plan, contributing towards strengthening public sector auditing for the benefit of societies and peoples' lives.

1. STRATEGIC PLAN AT A GLANCE

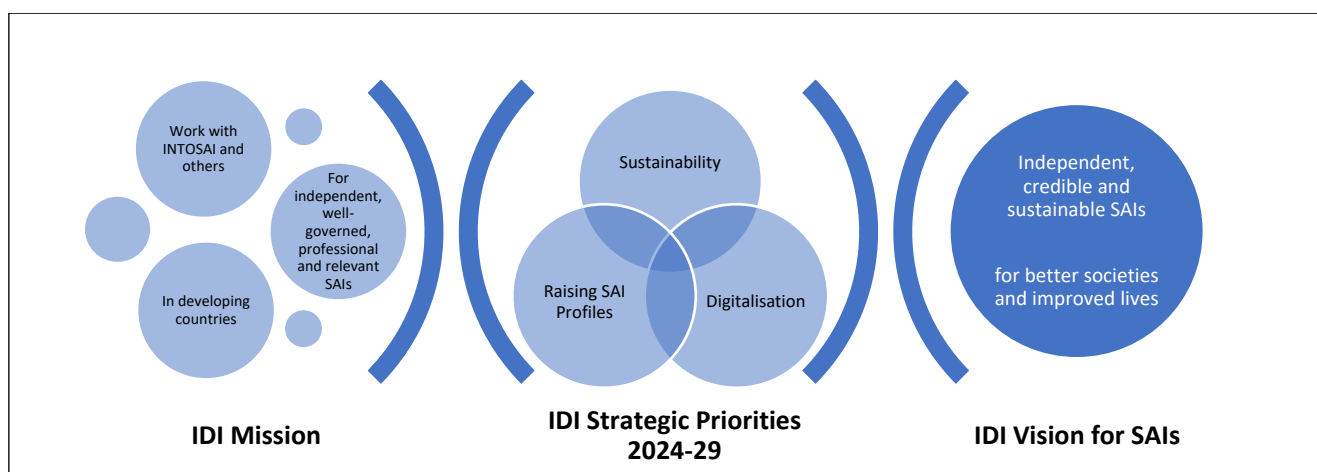
Continuing Our Journey

In 2018, IDI created permanent work streams to support SAIs in becoming more independent, well-governed, professional and relevant. During 2019-23, we supported over 160 SAIs to strengthen their performance and capacities, through global, regional and country level initiatives. Nevertheless, our latest Global SAI Stocktaking Report shows SAIs need continuing support in many areas.



IDI Strategy 2024-29

IDI's mission emphasises our permanent work streams. Combined with three new strategic priorities, they support a renewed IDI Vision of **independent, credible and sustainable SAIs for better societies and improved lives**.



Strategic Priorities Responding to a Changing World

Global trends are reshaping our societies and governance systems, influencing the role of SAIs and how they can contribute to improving people's lives. These trends include democratic backsliding, distrust in governments, growing inequality, economic instability, climate breakdown and accelerating technological

change. In response, IDI identified three strategic priorities for 2024-29. These will help SAIs to respond to our changing world and shape a better future.



Strategic Plan Highlights

IDI will build on and strengthen the foundations laid in 2018, to:

- ✓ Support SAIs to strengthen their **strategic stakeholder engagement** across the accountability ecosystem as part of **raising SAI profiles**
- ✓ Enhance **permanent and predictable solutions** for SAIs, including a **Centre for SAI Audit Professionals**
- ✓ Develop **competent people** and **professional practices** across all areas of our support, as part of the theme of professionalisation
- ✓ **Facilitate effective SAI leadership and engage with SAI leaders across SAI functions**
- ✓ Develop **shared service arrangements** for SAIs in areas such as **audit quality management**, matching SAI needs with in-kind peer support
- ✓ Work with INTOSAI to facilitate **SAI engagement with global partners** on issues of global importance, and advocate for greater engagement with SAIs
- ✓ Support SAIs to enhance their **strategic management** and create the **organisational environment for professional auditors** to develop and thrive
- ✓ Help SAIs to stay relevant by taking up audits of trending issues such as SDGs and **2030 Agenda for Sustainable Development**, audits on gender equality and inclusion (equal futures), climate change adaptation and digital transformation and technology
- ✓ Support SAIs to strengthen their **ICT governance** and **leverage on technology** in their audits
- ✓ Encourage SAIs to **think future and experiment** with innovating SAI education and audit practices to stay resilient and relevant
- ✓ Continue long-term partnerships with **SAIs in challenged environments** to ensure no SAI is left behind
- ✓ Continue to support SAIs to apply a **gender and inclusion lens**
- ✓ Enhance **flexibility** in how SAIs access IDI support

IDI's Value Proposition

IDI is a not-for profit, autonomous INTOSAI body mandated to support Supreme Audit Institutions (SAIs) in developing countries to sustainably enhance their performance and capacity.

IDI is an **integral part of the INTOSAI community** and is unique in its mandate to serve the needs of all developing country SAIs. It is supported and governed by prominent members of the INTOSAI community, appointed on merit in their personal capacity. IDI staff are experienced professionals from the SAI, audit,

donor and other diverse backgrounds. IDI mobilises financial and in-kind support from SAIs and donors across the world. IDI delivers in partnerships with INTOSAI bodies, regions and SAIs. It brings together the INTOSAI and donor communities and other relevant stakeholders to facilitate support for the benefit of SAIs.

IDI's work supports the strategic goals and organisational priorities of the INTOSAI Strategic Plan, as shown in Annex 1. IDI builds on INTOSAI's successes, including the International Standards for Supreme Audit Institutions (ISSAIs) and work of the INTOSAI regions, and partners with relevant INTOSAI Committees, Working Groups and Task Forces in delivery of its initiatives. IDI maximises its value to SAIs by focusing on areas where its unique position and experience gives it a comparative advantage, and partnering extensively with others, especially INTOSAI bodies. IDI support is SAI-led, needs-based, promotes peer-to-peer cooperation, and brings together institutional, organisational and professional capacity development for sustainable change.

IDI's Unique Position and Experience

- Facilitating **global initiatives** for groups of SAIs with strong elements of peer-to-peer learning, focused on supporting **independent, well-governed, professional and relevant SAIs**
- **Acting globally** to provide professional audit education and global public goods, create resource pools, facilitate innovation, and share knowledge and lessons learned
- Supporting **SAIs operating in challenging environments**, including through leading bilateral peer-to-peer support where other INTOSAI providers are unable to do so
- Using its global reach and experience to provide **SAI performance information** and a **feedback loop** between policy and practice in support to SAIs, and in setting and implementing the ISSAIs
- Bringing SAIs and relevant stakeholders together, to influence and **leverage strategic partnerships** and listen to, amplify and act upon SAIs' voices
- **Brokering and improving support to SAIs** through convening and developing capacity of stakeholders, including **INTOSAI bodies, regions, peer SAIs and donors**
- Playing a sustained, consistent, proactive **advocacy** role for SAI independence and the value and benefits of SAIs, in **collaboration with other INTOSAI bodies**
- Championing change within INTOSAI, such as mainstreaming **gender and inclusion** into the operations and audit of SAIs

2. CONTEXT

Importance and Added Value of SAIs

Helping SAIs to maximise their value to society is essential to achieve our vision.

The UN General Assembly (Resolution A/66/209) recognises SAIs play an important role in promoting the efficiency, accountability, effectiveness and transparency of public administration. They are conducive to the achievement of national development objectives and international development goals. Academic research (see opposite box) supports the value placed on SAIs by the UN. While the role, mandate, position and profile of SAIs varies, SAIs commonly bring value through the following functions.

Research Confirms the Value of SAIs

“The publication of independent external audits can **reduce corruption** and **enhance electoral accountability**, especially where their public dissemination is supported by local media. The effectiveness of these external audits is reduced where auditors lack independence, and where auditees can anticipate the timing of audits relative to elections, or otherwise adjust their behavior strategically to weaken the detection or consequences of poor governance.”

Martin Haus, Joachim Wehner, and Paolo de Renzio, [\(When\) Do Open Budgets Transform Lives? Progress and Next Steps in Fiscal](#)

Oversight of the Use of Public Resources: As a key player in national accountability ecosystems, SAIs assess how public resources are collected and spent, and hold governments to account. They help prevent corruption and inform audited entities and the public of their audit findings.

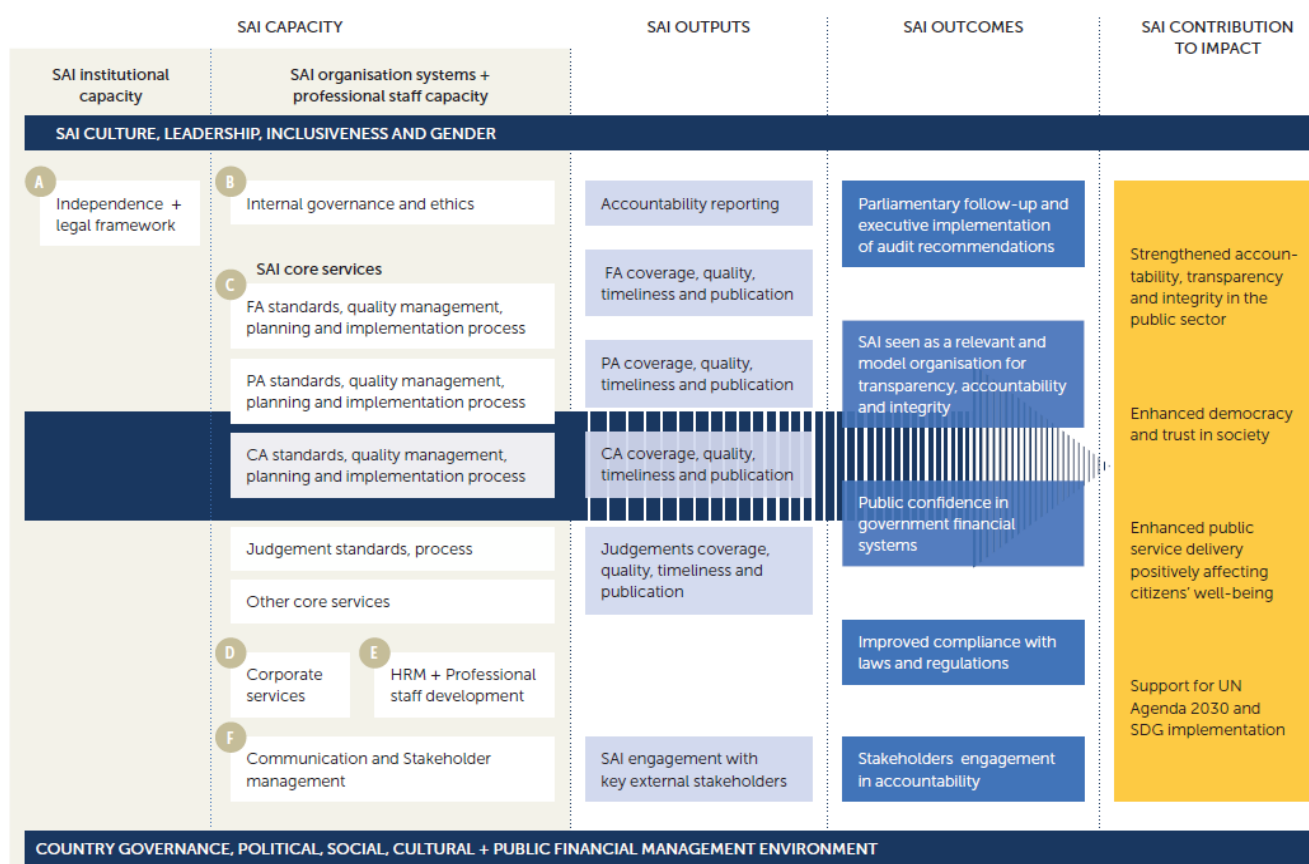
Contributing to sustainability and inclusive environments: SAIs play an important role in enhancing public sector contribution to sustainable development. By conducting relevant audits, SAIs contribute to effectiveness, performance, inclusion and gender equality, service delivery and national.

Contributing to and embracing technological advancement: In their own contexts, SAIs apply appropriate technologies as drivers for improved SAI operations and audits. With a view to better societies and improved lives, they can contribute to better use of technology by governments through their audits.

For SAIs to deliver this value, they need to produce high quality and relevant audit reports, lead by example in the public sector, and communicate effectively with stakeholders. This requires an SAI with professional staff, organisational capacity, an appropriate institutional framework including SAI independence, and an effective governance and PFM environment. SAIs also need strong leadership and an empowering, inclusive, and effective culture. The building blocks of an independent, credible and sustainable SAI are shown below as six domains of SAI capacity. IDI’s work streams collectively address these domains, as well as providing or global action and support for SAIs in challenging contexts.



VALUE & BENEFITS OF SAIs

Global Trends Affecting SAIs

Global trends are constantly shaping our world, requiring responses from individuals, industries and Government. They also influence SAIs, their position in society and their efforts to deliver value.

- **Political trends:** democratic backsliding, increased authoritarianism; distrust in government, public services institutions; fragmentation of the established global order and breakdown of globalisation
- **Social trends:** growing inequalities (including gender inequalities) within and between countries, increasing conflicts and crises, demographic changes
- **Economic trends:** recession, debt distress, backlash against global trade
- **Technological trends:** accelerating digitalisation and exponential technological innovation
- **Environmental trends:** climate change, loss of biodiversity, negative changes to the environment

These interlinked trends influence progress towards the 2030 Agenda for Sustainable Development. While bringing many challenges, they also offer opportunities. SAIs can build on these opportunities and help societies address the challenges, by tailoring their responses to individual contexts.

Global State of SAIs

IDI's [Global SAI Stocktaking Report 2020](#) shows SAIs' performance is weaker – and SAIs are more at risk of being left behind – in countries with lower incomes, limited democratic space, and where SAIs report having insufficient resources. SAI independence continues to deteriorate in line with trends on democratic backsliding, with particular concerns around access to information and executive interference, especially impacting financial independence. Publication of audit reports has improved following a decline from 2017 to 2020, though too many SAIs in less democratic countries still do not publish any audit reports.

Strategic Management remains a challenge in many SAIs. While SAIs are increasingly assessing their performance and developing strategic plans, these need to better link to operational plans and budgets, and inform public reporting on SAI performance. They also need to better address digitalisation, gender and inclusion. SAI communication and engagement strategies need to place more emphasis on the public, civil society groups and the media.

SAIs are increasingly reporting to have adopted the ISSAIs, though with varying views of what this means. However, implementation of professional audit practices lags behind the adoption of standards. ISSAI compliance is further weakened by a lack of adequate systems for ensuring audit quality, with limited finances and competent SAI auditors cited as the main reasons for this. SAIs need to strengthen audit follow-up systems including follow-up of audit recommendations, and find ways to tackle the challenge of lack of executive response to recommendations.

While many SAIs continue to provide peer-to-peer support, only a small number are able to finance or lead support, and external financing for SAI capacity development remains stagnant. Further details on the global state of SAIs are provided in Annex 2.

3. OUR STRATEGY

Continuity Building on Success

The IDI Strategic Plan 2019-23 made two strategic shifts: a transition to permanent work streams to support the core functions through which SAIs deliver value, and integrating a gender lens into its work. These will continue.

During 2019-23, IDI successfully developed and piloted new initiatives to respond to SAI needs, including a SAI Independence Rapid Advocacy Mechanism (SIRAM), support for SAI Strategy, Performance Management and Reporting (SPMR), Professional Education for SAI Auditors (PESA), and an IDI SDG Audit Model (ISAM) supporting SAI audits of national SDG implementation. IDI provided global support to SAIs to implement the ISSAIs, deliver high impact audits, assess SAI performance and support SAI leadership.

IDI also scaled-up its support to SAIs in challenged environments and engaged in ongoing and new strategic partnerships with influential global development bodies. [IDI success stories](#), [strategic management successes](#), [SAI success stories](#) from Covid-19, and [successful collaboration](#) through the INTOSAI-Donor Cooperation stand as testament to IDI's impact. IDI will continue its work building on successes in all these areas, partnering with INTOSAI bodies and other stakeholders for effective delivery.

IDI's position as an INTOSAI body with a global mandate, the ability to bring partners together and to mobilise support from the INTOSAI community and relevant stakeholders is unique and the source of our comparative advantage. In this new strategic plan, we will play to the strengths this gives us, focusing on areas we are positioned to deliver, and leveraging and partnering with others, especially the INTOSAI regions, according to their comparative advantage. While we will deliver on global initiatives, public goods and professional education and certification, partnering with others to do so, we will also leverage the products and expertise of others. We will help broker support to individual SAIs and focus our bilateral support on SAIs in challenged environments where other INTOSAI providers are unable to lead support.

This strategic plan builds on our unique position and previous successes, by moving towards more **permanent and predictable support and services** on which SAIs can rely. We will expand from offering time-bound initiatives, to making support flexibly available to SAIs when they need it. When a theme is new or in high demand, we will run global support initiatives with regional rollouts. We will also provide permanent services available to SAIs as needed, including shared service arrangements in select areas.

While this strategy provides for a broad service offer, our portfolio of initiatives will evolve through the strategic plan period in response to SAI needs and emerging trends. Some initiatives will be offered as permanent support and services to SAIs, while others will be provided on a rolling basis to groups of SAIs in different regions. All IDI support will be offered in the IDI languages English, French, Spanish and Arabic, where there is sufficient demand. Where necessary, we will also deliver temporary new initiatives to help SAIs respond to global events.

IDI Strategic Framework

As an INTOSAI body, IDI exists to support SAIs in developing countries. **Our Vision** is “[Independent, credible and sustainable SAIs for better societies and improved lives](#)”. This defines the value to which IDI contributes.

How and where we do this is defined in **Our Mission**. “The INTOSAI Development Initiative supports Supreme Audit Institutions in developing countries in sustainably enhancing their performance and capacities. IDI is a part of the International Organisation of Supreme Audit Institutions (INTOSAI) and works together with INTOSAI Goal Committees, Regional Organisations, SAIs and other partners for **independent, well-governed, professional and relevant SAIs**.”

Independent: SAIs have strong institutional frameworks, are objective and free from restrictive influence of audited entities or others.

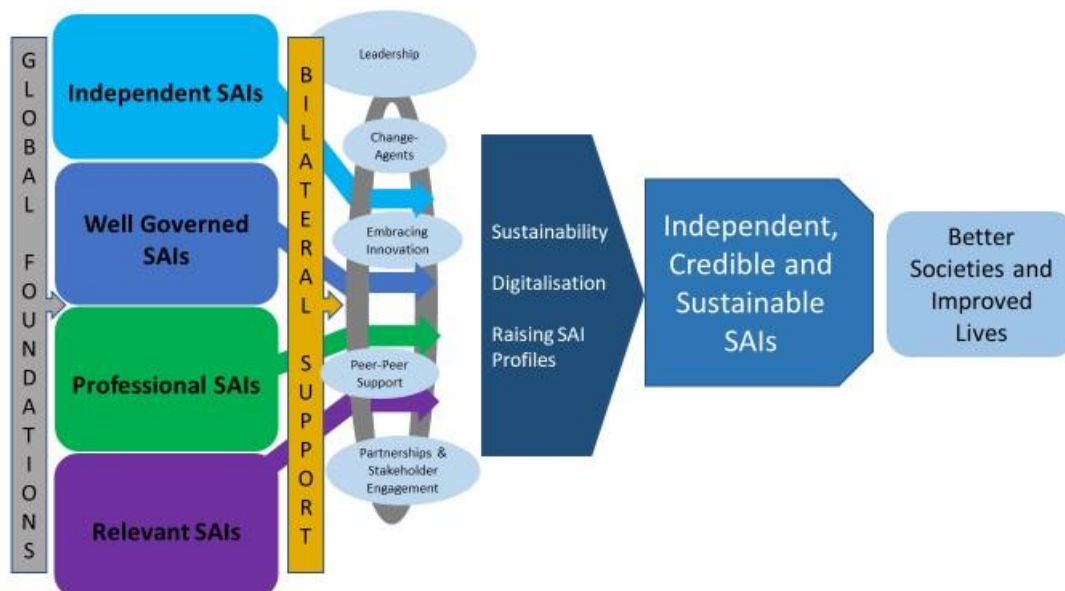
Credible: SAIs are accountable, ethical, professional and trusted; perform high quality audit work to deliver impact and demonstrate their value to society.

Sustainable: SAIs conduct audits that contribute to sustainable development, covering its economic, social and environmental dimensions, and have sustainable governance and audit practices.

Based on current global trends, IDI has identified three **strategic priorities** (explained in depth below) which will shape the support it provides to SAIs during this strategic plan period.

We have also identified five critical **enablers** that are key to SAI performance improvement, and to how IDI delivers support. Finally, we recognise key risks at both the national and global level which can undermine SAI efforts to add value, and IDI’s support to SAIs. In many countries IDI supports, these risks are constantly materialising, requiring SAIs and IDI to adjust. These different elements come together in the IDI Strategic Framework.

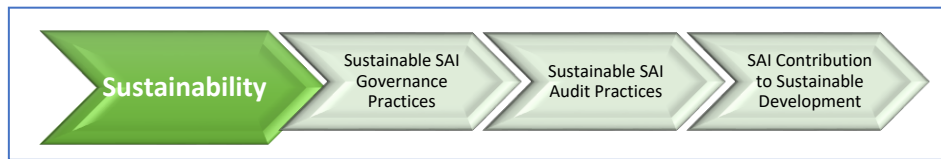
IDI Vision: Independent, credible and sustainable SAIs for better societies and improved lives



IDI Strategic Priorities

Our three strategic priorities are designed to enable SAIs to respond to our changing world and shape a better future. They are interlinked and mutually reinforcing. All IDI work streams and initiatives contribute to each strategic priority, either directly or through providing foundations. The need for competent people and professional practices cuts across all three strategic priorities.

I. Sustainability



Sustainability embraces three interlinked components: social, economic, and environmental. To follow the pathway of sustainable development and contribute to achieving the 17 SDGs, we will help SAIs address these components in an integrated way. Focusing on sustainability will enable SAIs to respond to global trends such as growing inequalities (including on gender), global economic challenges, and climate change. To do this, SAIs must also be sustainable as organisations and in how they deliver their work. Therefore, our sustainability objectives are **sustainably governed SAIs**, with **sustainable audit practices**, **contributing to sustainable development**. We will contribute to sustainable development through our work across the entire Strategic Plan and enhance the sustainability of IDI as an organisation.

Sustainable SAI Governance Practices requires independent, sufficiently resourced, strategically managed, resilient SAIs which operate in an environment of strong public accountability and hold themselves accountable. IDI will support SAIs to assess and enhance their independence, respond to independence threats, and partner with a broad range of accountability actors to strengthen public accountability ecosystems. We will continue to facilitate SAI-led performance assessments, development of SAI strategic and operational plans, SAI financial management, SAI capacity to engage with stakeholders including those able to finance and support capacity development, and SAI publication of reports on their own performance. We will scale-up our support to strengthen SAI human resource management systems, creating environments in which professional auditors can flourish, and enhance SAI resilience through initiatives to strengthen SAI crisis and risk management.

Contributing to Equality and Inclusion

SAIs can make a difference to those left behind. IDI will support SAIs through its Equal Futures Audits (EFA) Changemakers initiative. Together with relevant stakeholders, we have identified six key areas of potential marginalisation – poverty, gender, ethnicity, migration, age and disability. EFA strategies will help SAIs in contributing to inclusion on a sustainable basis. EFA pilot audits will focus on high priority areas of marginalisation. And EFA Changemakers will be the change agents to bring equal futures to the SAI audit world.

SAIs' value comes from conducting high quality and high impact audits on a timely and regular basis. This requires **sustainable SAI audit practices**. This needs competent SAI auditors, effective leadership, high quality and high impact audit practices, supporting SAI environments and functions, and stakeholder coalitions and partnerships. IDI will continue to provide holistic support for high quality and high impact audit practices, including on ISSAI adoption, and review and alignment of audit methodology to standards. IDI will help SAIs develop feasible strategic and annual audit plans that fit with their overall strategic and operational plans. And IDI will help groups of SAI undertake pilot audits, set up and strengthen audit quality management systems, and develop robust audit follow-up mechanisms.

The best way SAIs can help shape a better future is through **SAI contribution to sustainable development**. Relevance and responsiveness of SAI audits is a key requirement for audit impact. Based on global trends and stakeholder expectations, IDI will support SAIs in auditing issues like climate change, technology, equality and inclusion and SDGs. We will add to this list based on emerging areas and needs.

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| <p>IDI Centre for SAI Audit Professionals</p> <p>A new, permanent centre will bring together functions supporting competent SAI auditors. It will provide guidance, professional education, certification and continuous professional development for SAI auditors. It will also be a learning hub for IDI's learning specialists. First, PESA will become a regular, global certification for financial, compliance and performance audit. We aspire for PESA to become the auditor competency certification of choice for the SAI community. We will facilitate SAIs and INTOSAI regions to explore the most appropriate mechanisms to deliver PESA training, whilst also standing as a training provider of last resort to ensure no SAI left behind. The Centre will also maintain IDI's suite of audit products. The suite of certification, education and CPE offers will be scaled as per demand and available resources.</p> | <p>Pathways for Auditor Professional Development</p> <p>IDI, with relevant INTOSAI regional bodies, will support SAIs to strengthen human resource management and auditor professional development, building on INTOSAI's work on auditor competency. IDI envisages SAIs integrating certifications such as PESA into national pathways for professional auditor development, in collaboration with bodies such as Professional Accountancy Organisations. Also linking PESA to SAI systems for recruitment, promotion and performance management. This reinforces the need for PESA to be a permanent service on which SAIs can rely.</p> | <p>Shared Service Arrangements: System of Audit Quality Management</p> <p>As a system of audit quality management is fundamental to high quality audits, IDI plans to work together with stakeholders, especially INTOSAI regional bodies, to facilitate shared service arrangements for SAIs to establish and maintaining robust systems of audit quality management. This goes beyond capacity development support, potentially towards a permanent shared service arrangement. It will build on the updated ISSAI 140. We have tentative plans to start with certified pools of audit quality management facilitators. Such pools can help their own SAIs and regions, and be a part of global pools available across regions.</p> |
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II. Digitalisation



Digitalisation is the process of enabling or improving processes by leveraging digital technologies and digitised data. This strategic priority reflects that global technology trends are changing our world and the way we live. It also responds to Governments improving service delivery by investing in technology and introducing new systems that optimise Government functions and automate processes. But in doing so, Governments must manage risks such as data security and confidentiality, and digital exclusion. As a foundation for this work, IDI will help SAIs to better understand the technological change around them and its potential implications.

IDI's digitalisation objectives are to help **SAIs embrace technology in SAI governance, bring technology to the SAI audit world, and contribute to better use of technology by governments**. Recognising our comparative advantage, we will deliver by partnering with and leveraging on the experience of relevant stakeholders within and outside the INTOSAI community. We will focus on empowering SAIs to develop tailored SAI-led solutions, recognising different country contexts, needs and levels of digitalisation.

IDI will help **SAIs embrace technology in SAI governance** through more effective use of technology, better connectivity, efficiently run IT operations and sound ICT governance procedures. We are starting to integrate digitalised approaches across our portfolio, including e-SAI PMF for assessing SAI performance, StORy - a digital platform for SAI strategic management, and digital approaches to enhancing crisis and risk management.

Strengthening ICT Governance

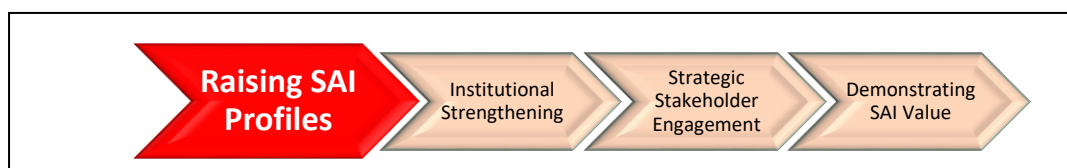
IDI will assist SAIs to assess their ICT maturity levels and build ICT development into their strategies and operational plans. We will help SAIs develop professional ICT staff capacities, ICT change agents, and support SAI change processes through global and regional pools of ICT specialists.

Our second digitalisation objective is to help **bring technology to the SAI audit world**. We will support and facilitate SAI-led and fit for purpose digitalisation of audit approaches, through developing pools of technology-enabled auditors and establishing a platform to bring together technology experts and SAI auditors to share knowledge.

Finally, we envisage **SAIs contributing to better use of technology by governments**. We will empower change agents in SAIs to assess technological advancement in their external environment by using tools such as LOTA Scan, develop a audit strategy for auditing government use of technology, and undertake relevant audits of technology and digital transformation.

SAIs in challenged environments sometimes need more than capacity development support to be able to function and communicate effectively. In our bilateral partnerships, we will endeavour to provide or facilitate access to appropriate hardware and software, as a necessary precondition for effective support.

III. Raising SAI Profiles



SAI profile refers to the position and status of an SAI within society and its specific role within the accountability ecosystem. It includes its visibility, credibility, trustworthiness and the extent to which it is seen to be independent and impartial. It is also self-reinforcing: SAIs with a strong profile are more able to protect their status and independence, and issue credible and impactful audit reports without fear of retribution, making them even more credible and trusted. SAIs with a weaker profile may be unable to protect themselves from outside interference, deliver impactful reports, further weakening their profile. Our focus on raising SAI profiles is a direct response to the democratic backsliding and increases in authoritarian regimes witnessed over the past 15 years, combined with low levels of trust in governments, their services, and public institutions. These have altered the strategic position of SAIs and diminished their profiles within many countries. Efforts to raise SAI profiles are now more important than ever.

Supporting SAIs to Strengthen their Contribution to Combatting Corruption

Within national accountability ecosystems and law enforcement environments, SAIs play a critical, though sometimes misunderstood, role in combatting corruption. This role varies based on country systems and legislative tradition. Broadly it involves focusing on corruption prevention, incorporating corruption issues into audit work, cooperating effectively with other organisations, raising public awareness, and providing means for the public to contribute to tackling corruption.

Other INTOSAI entities lead on global discussions shaping the role of SAIs within global anti-corruption frameworks, including with the UNODC and the G20, and IDI will support as needed.

IDI's support for SAIs to contribute to fighting corruption is embedded throughout its work, including:

- Support to ensure **SAI mandates** include powers to investigate corruption, share information with law enforcement and anti-corruption agencies, and possibly sanction corruption, depending on national contexts.
- Support to SAIs to understand their accountability ecosystem and undertake **strategic stakeholder engagement** with accountability actors and law enforcement agencies, to strengthen overall system effectiveness for combatting corruption.
- Support to help SAIs put in place **code of ethics and compliance systems** to lead by example in combatting corruption within the public sector.
- Support SAIs to integrate risks of misuse of funds, including due to corruption, into their audit work, including use of data analytics and other tools to **identify red flags** to prompt further investigation.
- Enhancing the **impact of IDI-supported audits**, such as on SDG implementation, through supporting SAIs to strengthen engagement with key stakeholders from civil society organisations to law enforcement and anti-corruption agencies.
- **Raising awareness globally** on the role of SAIs in addressing corruption and advocating for more support to strengthen relationships between SAIs and other relevant institutions.

The role of SAIs in addressing corruption is elaborated further in Annex 3.

Our objectives around raising SAI profiles focus on **institutional strengthening, strategic stakeholder engagement, and demonstrating SAI value**. Our support recognises different SAI starting points, environments, risks and opportunities, and different levels of SAI willingness and ability to engage. IDI will advocate globally for greater engagement with SAIs, communicate their value and benefits, and empower and support SAI-led efforts to raise their profiles.

Institutional strengthening refers to the formal and informal ‘rules of the game’ that effect SAIs. This includes SAI independence, resourcing and mandate, as well as the broader accountability ecosystem in which SAIs operate, and the effectiveness (or otherwise) of the rule of law. IDI will continue to partner and advocate for SAI independence at the global level and support the work of the IDC Goodwill Ambassador for SAI Independence. We will respond rapidly to threats to SAI independence, facilitate coordinated stakeholder responses, and provide resources to enable other stakeholders to act to support SAI independence. In this strategic plan we will broaden from our independence focus, to partner and build networks with other accountability organisations at the global level and empower SAIs to mirror these at the national level. IDI envisages networks of accountability organisations, including SAIs, ombudspersons, anti-corruption agencies, CSOs and others providing mutual and coordinated support to each other.

Strategic stakeholder engagement refers to SAIs understanding their accountability ecosystem, stakeholders and public perceptions, and developing strategies to raise their profile.

Strategic Stakeholder Engagement

IDI will support SAIs in understanding their accountability ecosystem and its dynamics, and identifying the most important actors to engage with, whether that be Parliament, CSOs, other accountability actors, academia, international organisations, and/or the media.

We will support SAIs to create and engage with sustainable accountability networks and understand the drivers of behaviour change to help raise SAI

Global Voice Advocating for SAIs

Partner with INTOSAI bodies to:

- ✓ Communicate the value and benefits of SAIs to global stakeholders
- ✓ Advocate for SAI independence, greater use of SAI audit reports and support for SAI capacity development
- ✓ Promote robust evidence of SAI impact
- ✓ Develop powerful, relevant success stories building on audit reports on topics of global interest
- ✓ Gather global SAI performance data and provide insights on SAI performance
- ✓ Scan horizons to identify and share trends likely to impact the global SAI community
- ✓ Follow UN lead in response to global issues impacting SAIs and INTOSAI, acting with political sensitivity but not silence

Demonstrating value is key to creating a virtuous circle of raising SAI profiles. Value comes from enhancing the transparency, relevance, quality, and impact of SAI audit reports; responding to stakeholder needs; reporting publicly on SAI performance; managing SAI resources effectively and acting ethically. All IDI work streams contribute towards SAIs demonstrating value. We will increase our focus on value by supporting SAIs to integrate audit impact, ensure audit quality, publish and disseminate audit reports, communicate key messages, and ensure robust audit follow-up systems. We will support this work through engagement with other global stakeholders, such as Parliamentary fora, civil society organisations and the media, and support SAIs to replicate this engagement at the country level.

Enablers of Performance Improvement

IDI has identified five enablers of SAI performance improvement, and our delivery response.

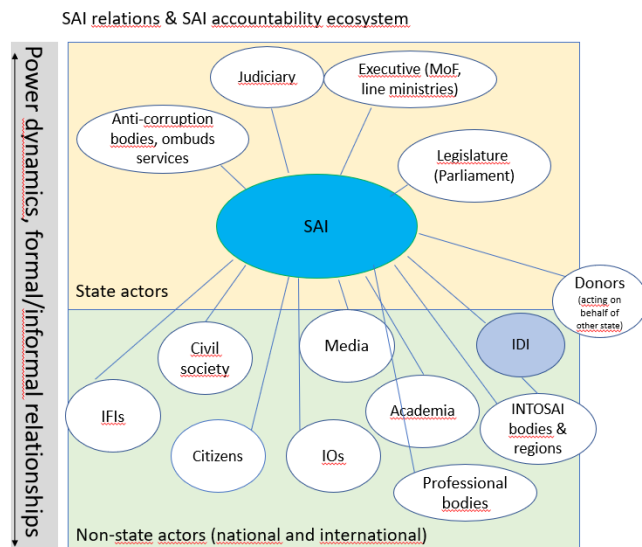
| | Importance for SAIs | IDI Response |
|--|---|--|
| Leadership | <ul style="list-style-type: none"> Change must have the active support of SAI leaders SAI leaders need capability in driving and enabling change Change must be SAI-led to be effective | <ul style="list-style-type: none"> Delivery of IDI initiatives include continual engagement of SAI leaders, from initial awareness raising through to follow-up on results of support IDI supports the development of current SAI leaders, as well as emerging SAI Young Leaders IDI promotes SAI-led development to partners that support SAIs, e.g., the INTOSAI-Donor Cooperation |
| Change Agents | <ul style="list-style-type: none"> SAIs need capable individuals to own and drive internal change processes Change agents need skills in recognising cultures and managing change | <ul style="list-style-type: none"> IDI identifies, develops, and supports SAI change agents and pools of resource experts as an integral part of some of its initiatives IDI provides change agents with the tools to facilitate change processes within existing cultures or to shape new cultures |
| Embracing Innovation | <ul style="list-style-type: none"> SAIs need to be responsive to changes in their environment and audited entities SAIs need to understand and adopt emerging technologies to secure value from their limited resources | <ul style="list-style-type: none"> SAI Innovation Webinars and the LOTA talks series help keep SAIs abreast of changes and encourage a culture of innovation in SAIs. IDI will continue to work on innovative audit approaches, delivery mechanisms and scan horizons to stay relevant. IDI will continue to strengthen and use its digital learning platform as an integral part its delivery IDI supports SAIs to maximise the benefits of digital education |
| Peer-to-peer support | <ul style="list-style-type: none"> SAIs are unique in their national contexts and best supported by those experienced in leading and working in peer SAIs Peer support can be more economical than alternatives when provided in-kind | <ul style="list-style-type: none"> IDI initiatives identify peer support networks, and create communities of resource persons able to support their peer SAIs IDI will facilitate shared service arrangements where SAI needs are met by in-kind peer support IDI's initiatives will continue bringing groups of SAIs together to enable peer-to-peer learning IDI will continue using peer SAIs in its bilateral support, and will help broker peer-to-peer support |
| Partnerships and Stakeholder Engagement | <ul style="list-style-type: none"> Protect and enhance the independence and profile of the SAI within the national accountability ecosystem Crucial for improvement of audits, SAI governance and professionalisation Essential for better understanding the audit environment, securing audit evidence, and facilitating audit impact | <ul style="list-style-type: none"> IDI partners with INTOSAI bodies and regions in the delivery of all its initiatives IDI draws on specialist expertise and knowledge that may be limited within IDI and INTOSAI IDI advocates for partners and stakeholders to make greater use of SAI reports, support SAI development, and provide more effective support IDI leverages on partners that may be better positioned to raise interest in a topic and exert influence on key stakeholders for the benefit of SAIs |

IDI Partners and Stakeholders

Globally, IDI partners extensively with INTOSAI bodies, INTOSAI regions and SAIs – also relying heavily on their support – as well as UN and development agencies, and international organisations. IDI has expanded its partnerships with civil society organisations and increasingly works with academia. As we broaden our focus on accountability ecosystems, we will further broaden these partnerships.

A key part of IDI’s approach recognises that IDI is one of many organisations that support SAIs. Most support for SAIs is provided by others, within and outside INTOSAI. A crucial part of IDI’s role is to advocate for more and better support to SAIs, and to strategically partner and influence support provided by others, most especially the INTOSAI regions. To translate IDI’s global advocacy into country impact, IDI uses a change-agents approach, influencing agents within partner organisations who can in turn influence behaviour change in others within and outside their organisations. Through its global partnerships, IDI seeks to enable SAIs to partner with the same organisations at the country level. IDI also helps bring SAIs and global stakeholders together at the country level.

At the country level, SAIs have many more potential partners and stakeholders. IDI’s support to SAIs on stakeholder engagement is covered under Raising SAI Profiles (above). In addition, in its bilateral work, IDI empowers SAIs to lead engagement with partners and stakeholders.

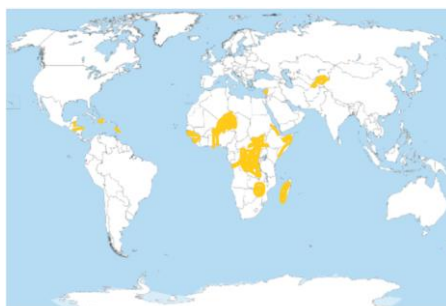


IDI’s engagement at SAI level

Many SAIs work in challenging environments. They cannot fully benefit from IDI’s global and regional offer or other types of support and need more long-term, holistic partnerships at country level. Together with relevant partners, IDI will continue to respond through our bilateral support to growing needs of challenged SAIs in our bilateral support.

As part of our engagement, we often interact even more extensively with national state/non-state actors and identify and mitigate specific country-level risks. This differs from SAI to SAI and usually involves essential support which otherwise lies beyond the areas of this strategic plan.

Map of IDI supported challenged SAIs



IDI's Global, Regional and SAI-Level Work

Globally, we support SAIs by providing global public products that enable them to assess and strengthen their core work. We also support SAIs through global education initiatives, advocacy, awareness raising, and knowledge sharing.

Regionally, we work with groups of SAIs with similar needs and languages. We support them through cooperative audits, shared service arrangements, reviewing and strengthening their sustainable audit practices and SAI functions. We partner closely with INTOSAI Regional Bodies to understand SAI needs, and ensure effective coordination and delivery at the regional level.

At the **SAI level**, we focus our work on SAIs in challenging contexts, acting as the INTOSAI provider of last resort.

Key Risks

Risks that may hamper IDI's delivery of this strategic plan include declining support and funding for international development, including good governance and accountability. Also, the potential for IDI engagement with specific countries to damage its reputation and put its funding at risk.

A more significant set of risks exist at the country level hampering SAIs and their ability to translate IDI's support into sustainable improvements in SAI performance and ultimately better societies and improved lives. These include democratic backsliding; weak national governance and the rule of law; insufficient talent pools from which SAIs can draw suitable staff – exacerbated by brain drains from some developing countries; and insufficient physical and virtual infrastructure to enable SAIs to function. While these lie outside IDI's control, this strategic plan seeks to exert influence on these issues at the global level where possible. For example, building networks of accountability actors to strengthen national governance systems, providing entry level audit education, and brokering support for improved SAI infrastructure.

Delivering on Our Strategic Priorities

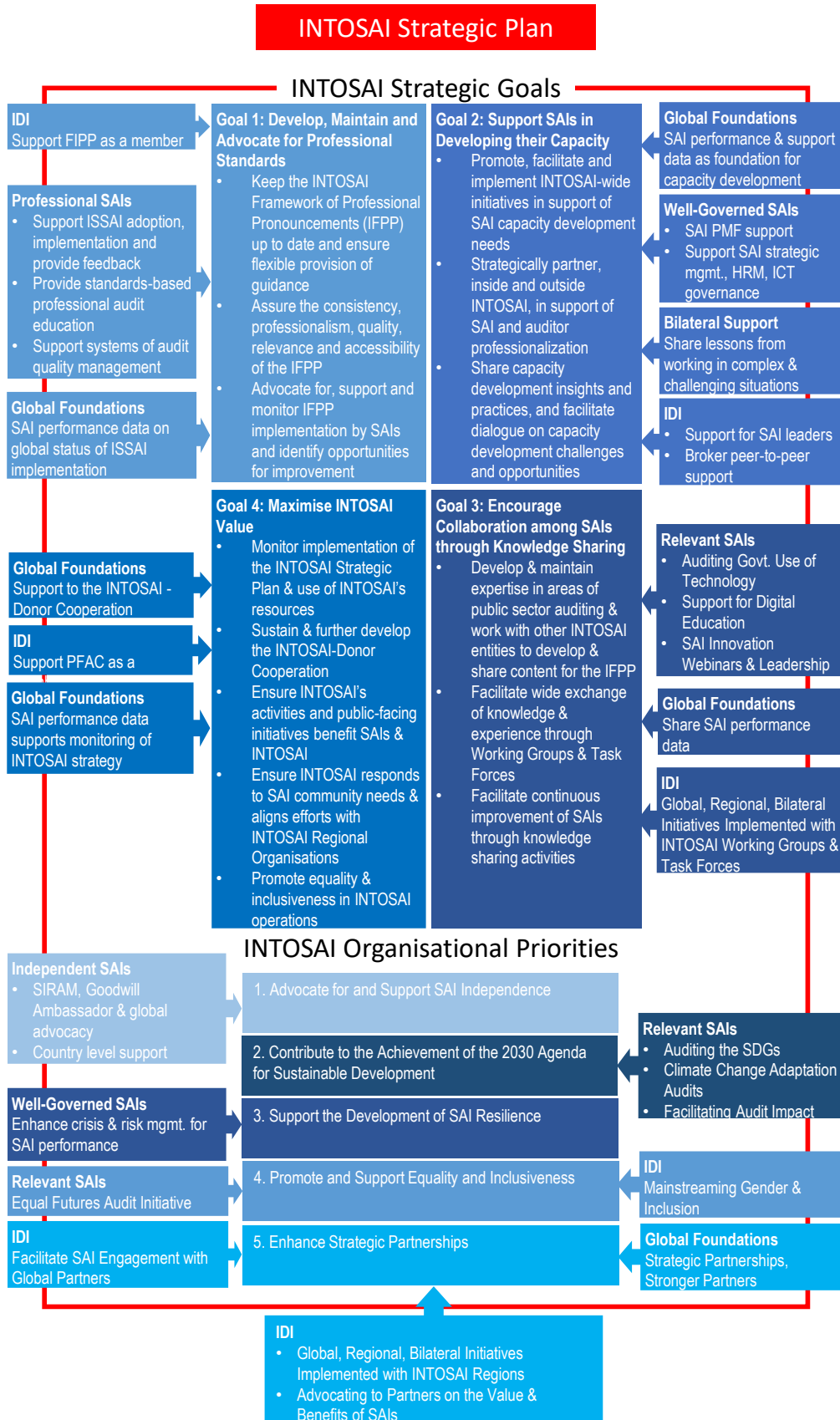
IDI's work streams and initiatives contribute to the three strategic priorities. While some make an obvious direct contribution, others are more indirect, providing the foundations for progress across all three strategic priorities. The strategic priorities are strongly interlinked. For example, digitalisation of audit processes can strengthen audits that contribute to sustainable development. Better communication of the results of these audits will help raise SAI profiles, enhancing the SAI's status and future resourcing, enabling further improvements and delivery of more high quality, high impact audits.

Delivering this strategic plan will require IDI to maintain sound governance arrangements, continue its efforts to become a more sustainable organisation, and maintain an organisational culture in which its staff can thrive and develop professionally. Implications for IDI are considered further in Annex 4.



ANNEX 1. MAPPING OF IDI STRATEGIC PLAN TO INTOSAI STRATEGIC PLAN

IDI Strategic Plan – Links to the INTOSAI Strategic Plan



ANNEX 2. GLOBAL STATE OF SAIs

IDI's [Global SAI Stocktaking Report 2020](#) shows SAIs are at risk of being left behind in countries with lower incomes, limited democratic space, and where SAIs report having insufficient resources.

SAI Independence has deteriorated globally. Half of SAIs report having insufficient resources to fulfil their mandates. Only 44% of SAIs have full access to information to carry out their work, down from 70% in 2017. While 70% of SAIs publish most of their audit reports, up from 58% in 2017, 12% of SAIs (mainly from less democratic countries) do not publish any audit reports.

Strategic Management remains a challenge in many SAIs. While 82 SAIs have assessed their performance using SAI PMF and 92% have strategic plans, these need to better link to SAI's operational plans and budget. Only 57% of SAIs demonstrate accountability for their use of resources and report publicly against their objectives, and only 18% of developing countries with SAI PMF assessments have shared their results externally. Most SAIs have put in place communications strategies, though these often focus more on communication with auditees, and less with citizens, media and civil society. Half of all SAI strategic plans address digitalisation, but less than a third address gender.

Audit Practices are slowly improving, with 86% of SAIs reporting to have adopted the ISSAIs, though with varying views of what this means. Across the audit disciplines, implementation of professional audit practices lags behind the adoption of standards. ISSAI compliance is further weakened as 37% of SAIs lack adequate systems for ensuring audit quality. Limited finances and competent SAI auditors are the main reason cited for this. Only 65% of SAIs report having sound audit follow-up systems in relevant audit disciplines, down from 86% in 2017, and many SAIs don't properly follow-up their recommendations. SAIs report the main impediment to implementation of recommendations is the lack of executive response.

Capacity Development support for SAIs has remained stagnant since 2016 in financial terms. While many SAIs provide some peer-to-peer support, only a small number are able to finance or lead support.

ANNEX 3. SAI ROLE IN ADDRESSING CORRUPTION

Public perception is that the role of auditors is to detect corruption and hold those responsible to account. While this is one of the attributes of an effective accountability ecosystem, it relies on the actions of and interactions between many public bodies, of which the SAI is but one.

Within this accountability ecosystem, SAIs play a critical role in the fight against corruption. In the conduct of their work, SAIs consider risks for misuse of funds, evaluate entities' control environment, and uncover weaknesses (or red flags) that may be indicative of corruption. SAIs also play a role through their broader links with the enforcement environment. This enforcement environment of detection, investigation, and prosecution of illegal activities requires specific powers, techniques, and competencies, which the legislature typically assigns to the law enforcement, judicial and anticorruption agencies.

The roles and responsibilities of SAIs with regards to corruption vary based on country systems and legislative tradition. In legislature audit systems, SAIs' reports include observations or recommendations designed to remedy deficiencies and improve performance, though they have no legal force. SAIs with jurisdictional functions have additional powers in relation to mismanagement of public funds. Following their audits, these SAIs can lead civil law proceedings within the framework of their jurisdictional activities. However, suspicions of corruption, as a criminal offence, are referred to the appropriate authorities for further investigation and possible prosecution.

INTOSAI's Guideline for the Audit of Corruption Prevention (GUID 5270) postulates that it is better to prevent than detect corruption. SAIs orientate their work towards prevention, focusing on anti-corruption drivers such as segregation of duties, job rotation, role of internal review, adequacy of human capital and mechanisms for ensuring compliance with ethical codes. GUID 5270 notes five main ways SAIs can contribute towards fighting corruption:

- i. Incorporate corruption issues into routine audit work
- ii. Heighten public awareness of corruption through publicising audit findings
- iii. Improve methods and tools for combatting corruption
- iv. Provide a means for whistle blowers to report suspicions of corruption
- v. Cooperate with other institutions in the fight against corruption

The audit work of SAIs often provides leads for law enforcement agencies to pursue criminal investigations into corruption. The effectiveness of SAIs in helping hold those responsible to account for corruption therefore hinges on effective collaboration with law enforcement agencies, built on strong institutional relationships and explicit procedures for referrals and sharing of findings along the audit process. Additionally, some SAIs have been mandated and resourced to establish forensic audit units, to support enforcement agencies' investigations and derive evidence that meets the standards for use in legal proceedings.

Finally, a small but growing number of SAIs are mandated to sanction government officials in response to misuse of public funds, including where there are suspicions of corruption. These powers are intended as a last resort, used when misuse has occurred, the SAI has recommended action, the executive has not taken action and the legislature has failed to ensure appropriate action is taken. Such powers are not intended to interfere with any possible future criminal prosecutions.

For further reading on the role of SAIs in addressing corruption, see "[GUID 5270: Guideline for the Audit of Corruption Prevention](#)", INTOSAI, 2019 and "[Good Governance in Sub-Saharan Africa, Lessons and Opportunities](#)", IMF, 18 March 2022, [Chapter 12](#).

ANNEX 4. IDI GOVERNANCE AND SERVICE DELIVERY

Implementing this strategic plan requires IDI to maintain sound governance arrangements and professional staff to deliver the plan.

IDI Board: IDI is governed by a gender-balanced, non-executive Board, chaired by the Auditor General of Norway, with other members selected from the INTOSAI community through open and competitive processes, appointed on three-year terms. The Board sets IDI's strategic direction, approves policies and IDI's corporate risk register, provides annual oversight of the evolution of IDI's portfolio of initiatives, and approves IDI's operational and financial plans and reports. It is supported by a Nominations and Remuneration Committee, whose role includes nominating future board members.

IDI Management: IDI is led by its Director General, who is appointed on a fixed but renewable term by, and accountable to, the Board. The Director General and IDI management team work together to ensure the effective management of IDI, delivery of services and performance. The management team is responsible for IDI's internal governance and prepares draft policies for Board approval.

Acting Ethically: IDI has published its code of ethics which govern the standards of behaviour of its Board, staff, and others that do work for IDI, and has put in place a complaints framework to handle any breaches to this Code and other IDI policies.

IDI Portfolio and Financial Framework: Under this strategic plan, IDI will bridge the gap between six-year strategic plans and annual operational plans by maintaining a rolling three-year outline portfolio and financial framework. This will enable IDI to ensure the sustainability of permanent initiatives on which SAIs rely, such as IDI Centre for SAI Audit Professionals, and better plan the volumes of support it can offer to different regions through its rolling initiatives.

Resourcing: IDI is financed predominantly by grants from a range of organisations, most prominently the Norwegian Parliament (routed through the Office of the Auditor General of Norway), development partners, several SAIs, and a portion of INTOSAI's membership fees. Direct financial support is supplemented by in-kind support, mainly resource persons, from across the INTOSAI community.

Financial Sustainability: IDI will develop a funding strategy to further diversify its revenue streams and ensure sustainability of planned permanent services for SAIs. IDI will enhance resource mobilisation and cost minimisation, investing in scalable, flexible services and minimising recurrent costs of permanent initiatives.

Managing Risk: IDI maintains a corporate and development risk register, owned and regularly reviewed by the IDI Board, in which key risks to the strategic plan are identified, assessed, managed and monitored.

Monitoring: The management team undertakes internal monitoring of the delivery of IDI operational plans on a four monthly basis and agrees necessary adjustments.

Evaluation: IDI maintains and publishes a rolling, multi-year evaluation plan setting out the timing of independent evaluations of different IDI initiatives, for learning and accountability purposes. This includes a mid-term evaluation of implementation of each strategic plan, providing a basis for adjustment and foundation for the subsequent strategic plan.

Measuring and Reporting on Performance: IDI maintains a comprehensive results framework with indicators, baselines and targets set at each level in its result chain, from IDI outputs through to SAI outputs and outcomes. This will be updated for the new strategic plan, to better identify the contribution of IDI initiatives to sustainable SAI performance improvement. IDI reports annually on its performance, including actual results against targets.

Financial Management and Reporting: IDI has outsourced much of its financial management function and maintains a sound internal control system which is reviewed annually by its external auditors. IDI publishes its audited annual financial statements and has never received a qualified audit opinion or had issues raised by its auditors in a management letter.

Maintaining Quality: IDI has a published protocol for ensuring the quality of its Global Public Goods and includes a quality statement within each such product. IDI will update and broaden this protocol to cover a wider range of published IDI products.

Sustainable IDI: In addition to support for more sustainable SAIs, IDI will enhance its efforts to become a more sustainable organisation, for example by developing high-level sustainability principles and specific actions to make IDI's operations more sustainable.

Sustainability Reporting: As IDI steps up its commitment to sustainable development, it will assess implications for how IDI is governed and reports. IDI will explore and implement mechanisms to better monitor its sustainability and hold itself accountable for delivering on sustainability commitments.

Stakeholder Dialogue: IDI participates in regular dialogue with its main stakeholders through a variety of fora. These include the INTOSAI Congress, governing board and various committee and working group meetings; and the congresses and governing board meetings of INTOSAI regional and sub-regional bodies. Also, the INTOSAI-Donor Cooperation steering committee and leadership meetings; the INTOSAI-Regions Coordination Platform; and the IDI core donor group.

IDI Values: [our current core principles will be updated and changed to IDI values (after March – holding space for now)]

Human Resource Management and Staff Development: IDI seeks to maintain a professional working culture where staff are motivated by IDI's purpose, given the opportunity and tools to thrive, and empowered to find solutions. Further, we create an inclusive environment in which staff work-life balance, physical and mental health are prioritised. IDI staff are recruited from professional backgrounds including the INTOSAI, governmental, donor, international organisation and CSO communities, through processes designed to proactively ensure gender equality and diversity across several lenses. Staff have annual performance appraisals and are supported in their ongoing professional development. IDI conducts an anonymous annual staff survey to take the pulse of the organisation and acts to maintain IDI as an organisation professionals aspire to join and chose to stay.