

# STRATEGIC PLAN 2019-2023

## OUR MISSION

Supporting Supreme Audit Institutions in developing countries in sustainably enhancing their performance and capacities.

## OUR VISION

Effective, accountable and inclusive Supreme Audit Institutions (SAIs) making a difference in the quality of public sector governance and service delivery for the value and benefit of citizens.

## OUR CORE PRINCIPLES

As an organisation we are guided by three core principles: effectiveness, accountability and inclusiveness.

## Our Strategic Priorities

Strategic shift towards capacity development through continuous and regular work streams.

Integration of a gender perspective throughout the Strategic Plan as another strategic shift.



## Our Continued Bilateral Support

Ensure that the most challenged SAIs are assisted in improving their performance where other peer providers may not be able to do so.

## Our Global Foundations

to reinforce our support to SAIs through:

Strategic Partnerships, Stronger Partners, incl. INTOSAI Regions

Measuring and Monitoring SAI Performance and Support

Brokering Support

Advocacy and Communications for Behaviour Change

## Our Cross-Cutting Issues

SAI culture and leadership, SAI communications and stakeholder management, inclusiveness and gender.

# How IDI supports Supreme Audit Institutions to face challenges and seize opportunities across the globe

## CHALLENGES & OPPORTUNITIES



### Our IDI support through the INDEPENDENT SAIS WORK STREAM

- Insufficient SAI resources
- Increasing executive interference in SAI budgets
- Inadequate laws to protect SAI independence
- Restrictions on publishing audit reports
- Increased focus of INTOSAI and stakeholders on SAI independence

**Component 1:** Support and Advocate Globally for SAI Independence

**Component 2:** Provide Targeted SAI-level Support

**Component 3:** Facilitate Effective Partnerships and Stakeholder Engagement in Support of SAI Independence

## CHALLENGES & OPPORTUNITIES



### Our IDI support through the WELL-GOVERNED SAIS WORK STREAM

- SAIs have strategic plans – but need strengthening
- SAIs have code of ethics – but implementation weak
- Increasing SAI use of performance assessments
- SAIs not reporting publicly on their performance
- SAI external communications weak

**Component 1:** Enhance the Measurement of SAI Performance

**Component 2:** Strengthen Strategic Management and Ethical Behaviour in SAIs

**Component 3:** Support SAIs in Strengthening their Engagement with Stakeholders

## CHALLENGES & OPPORTUNITIES



### Our IDI support through the PROFESSIONAL SAIS WORK STREAM

- Many SAIs report they are adopting the ISSAIs
- Most SAIs do not yet have ISSAI compliant standards
- Few SAIs have fully implemented the ISSAIs
- SAIs need better quality control & quality assurance systems to measure & strengthen their audit quality
- SAIs demand for professionalisation

**Component 1:** Support SAIs in Determining ISSAI Implementation Needs

**Component 2:** Facilitate SAI Capacity Development for Implementing ISSAIs

**Component 3:** Enhanced Audit Quality Arrangements

## CHALLENGES & OPPORTUNITIES



### Our IDI support through the RELEVANT SAIS WORK STREAM

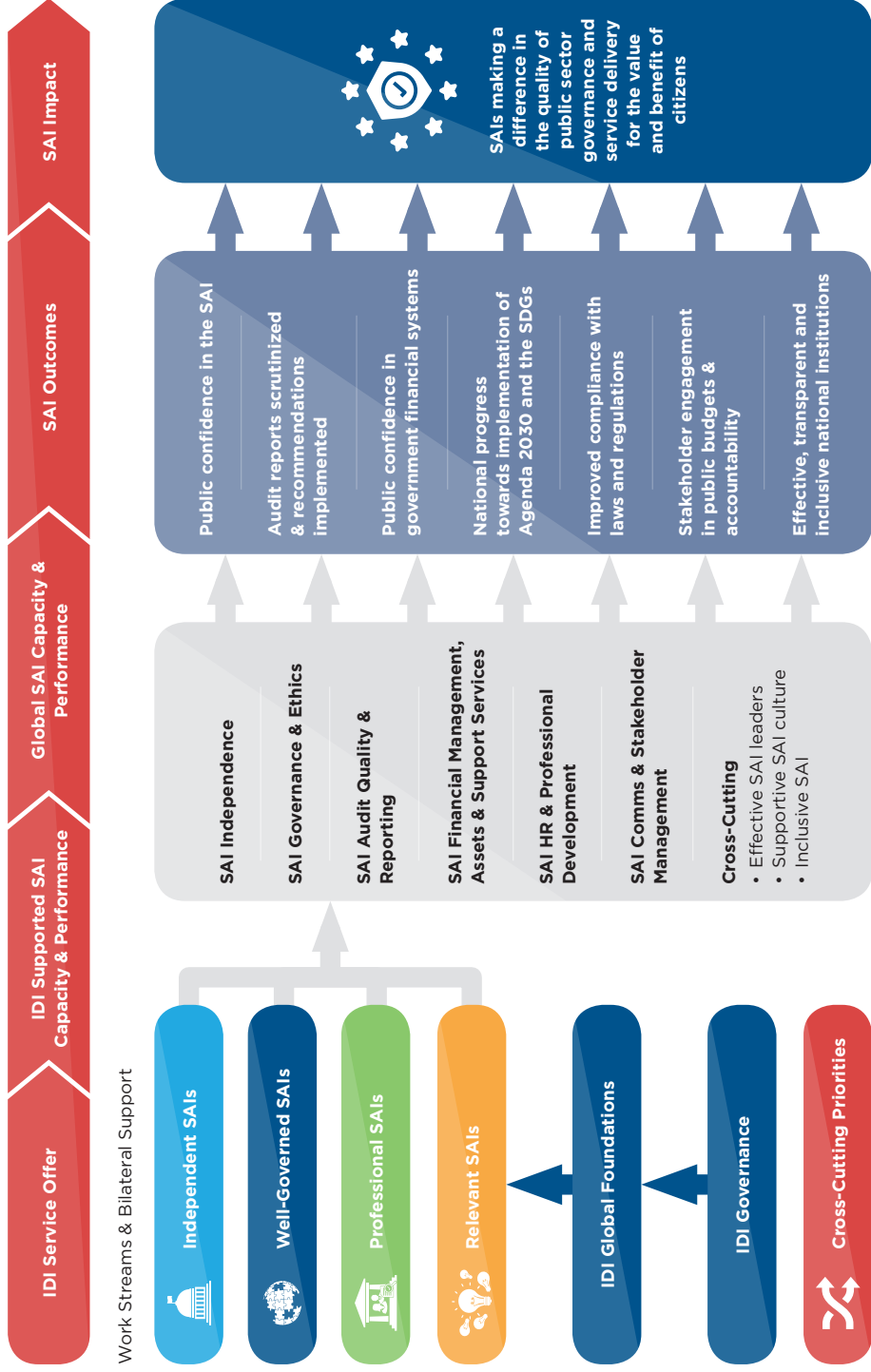
- Weak links between SAIs and legislatures
- SAIs strengthening selection of relevant audit topics
- SAIs including SDG themes in their audit programmes
- SAIs need to increase engagement with government plans around SDGs
- Few SAIs using gender assessments in their audits
- SAIs are increasingly adopting new technologies

**Component 1:** Foster Innovation in Audit and Education Practice

**Component 2:** Leverage on Technological Advancement

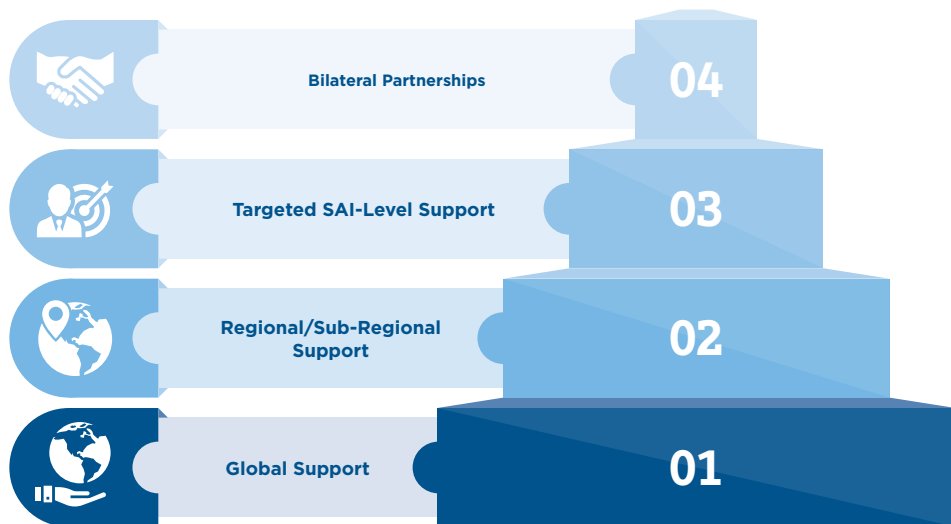
**Component 3:** Facilitate Audit Impact

# How IDI plans to reach results



# How IDI delivers

We balance our support between the global, regional and SAI level



## We ensure:

- Our support is led and owned by SAIs
- Our support facilitates and empowers change leaders
- Our support promotes coordination and alignment as core principles of effective support



## CONTACT US

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## Who we are:

- A not-for profit, autonomous implementing body
- Part of the family of the International Organisation of Supreme Audit Institutions (INTOSAI)
- Uniquely mandated to serve the needs of Supreme Audit Institutions in all developing countries
- Not tied to any country's specific geographic or political interests