



Independent SAIs
WORK STREAM

APPENDIX
PERFORMANCE AND
ACCOUNTABILITY REPORT
2021



A. Objective

To advocate for and support the independence of SAIs to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. 2021 Performance Summary

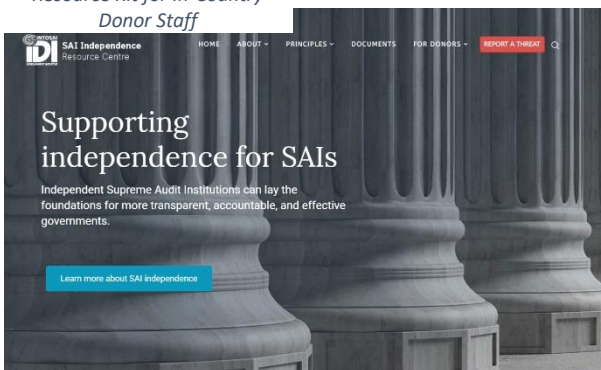
The Independent SAI work stream significantly scaled-up its work and outreach in 2021. This was achieved through leveraging on online channel as an adjustment to COVID-19 and strengthening our engagement with donors on advocating for SAI independence both at the global and country level. This scaled-up support was driven by an increased appetite to work on SAI independence from the community and our stakeholders. The most important driver, however, was the addition of resources to SAI Independence core team, and the synergies created with other units and work streams, including Well-Governed SAIs, the Bilateral, and the Global Foundations Unit.



In terms of advocacy, consistent with our ambition to move from “awareness raising to action” IDI, along with INTOSAI and donors, promoted SAI independence at the global and country levels through attendance at international conferences and contribution to several initiatives. The work stream contributed to the INTOSAI-Donor Cooperation (IDC) Goodwill Ambassador for SAI Independence which led

to the appointment of the former New Zealand Prime Minister and UNDP Administrator, the Rt. Hon. Helen Clark, as the first ever IDC Goodwill Ambassador for SAI Independence.

Cover of the SAI Independence Resource Kit for In-Country Donor Staff



Front page of the SAI Independence Resource Centre

The advocacy work was also supported by the establishment of research function on SAI Independence which led to the development of several tangible outputs.

The first is the refinement of the SAI Independence Resource Centre (<https://sirc.idi.no/>). The SIRC has gained significant traction since its inception, with more than 20 000 unique downloads and more than 2500 unique visitors, which validates the initial intuition of establishing a one-stop shop where information on SAI Independence could be easily accessible. A breakdown

shows that the introductory sections on SAI Independence and the foundational documents on Independence are among the most viewed and downloaded materials, which seems to highlight a genuine interest from visitors in understanding the topic. There has also been a significant interest in the resource produced for donors.

The other output is the launch of the occasional paper series on SAI Independence, which aims at providing short empirical, and evidence-based contributions on SAI Independence. The first occasional paper published

in 2021, in all IDI working languages, is the SAI Independence literature review which synthesized academic and practitioner conceptions of SAI Independence. This paper was followed by a study on the Impact of the Covid-19 pandemic on SAI Independence, based on a survey of 132 SAIs, from all Regions and all income levels. The study highlights how SAI's ability to perform their ordinary accountability functions was affected by the pandemic.

As in the previous years, reactive advocacy through the roll-out of the SAI Independence Rapid Advocacy Mechanism (SIRAM), constituted a key area of our work in 2021. We noted a significant increase in the requests, and we were able to assess and respond to the threats received which led to the issuance of official statements on independence concerns, most notably in Colombia, Cyprus, and Sierra Leone. We were also able to refine the mechanism based on user feedback which led to a reduction of processing timelines, the expansion of the groups of stakeholders to consult and engage when processing a case, the inclusion of a feedback loop and the development of a monitoring function to identify trigger events and windows of opportunity.

The second component of the work stream, which focuses on providing targeted support to SAIs benefited from the synergies with Bilateral Unit for country level engagements and with the Well-Governed SAIs workstream for the initiative targeting SAI Leadership.

In 2021, our country level engagement covered the SAIs of Madagascar, Somalia, South Sudan, and the Gambia. In South Sudan, we advised the National Audit Chamber on specific dispositions of their Draft Act. In addition, we held a dialogue with global key stakeholders to agree on a common issue to bring forward during the discussions with the relevant public authorities of South Sudan.

In Somalia, our engagement focused on providing advocacy support to the Office of the Auditor General to stimulate the enactment of the new audit bill, which has been passed by the Parliament but is yet to be signed into law by the President. In the Gambia, support was provided to prepare the grounds for potential legal amendments to enhance the independence of the institution. Finally in Madagascar, we contributed to revising the baselines and updating plans for the independence and legal framework component which will effectively begin in 2022. We also provided discrete advocacy support to address challenges they were facing regarding the publication of their annual audit report.

Support to SAI Leadership was also implemented in 2021 through the design, organization, and implementation of the Mastery Initiative with a focus on SAI independence, whose main goal is to empower SAI leaders across the INTOSAI community to effectively perform their leadership roles through sharing of knowledge and experience on SAI Independence. Eight Heads of SAIs attended the Mastery initiative and benefited from the contribution of several experts from World Bank, GIZ Germany and fellow Auditors General whose contribution served as valuable input and enriched the discussion and sharing of experiences. The main output of these interactions, supplemented by bilateral interactions, was the development of specific action plans on SAI independence.

IDI also addressed the relevance of SAI Leadership on the advocacy efforts for SAI independence by developing, a Resource Kit on SAI Independence for SAI Leaders, which was used for the Mastery Initiative but was also published and disseminated on the SIRC. The objective of the resource kit, which is available in all IDI working languages, is to provide SAI leaders with an overview of the Independence Centric resources, that they can use to guide their efforts to strengthen or safeguard their independence.

The third component of the work stream focused on establishing effective partnerships to support SAI Independence. As in the previous year, we leveraged the unique platform provided by the INTOSAI-Donor Cooperation (IDC) to engage with donors on initiatives related to the implementation of IDC Strategic Goal 1 related to SAI independence. As an example, the refinement of SIRAM, the design of the SAI Independence

Resource Kit for In-Country Donor Staff and the journey towards the establishment of the IDC Goodwill Ambassador for SAI Independence benefited from the significant contribution of the donors. It is also worthwhile mentioning the partnership with IMF which has been instrumental in raising the profile of the SAIs and their need for greater independence to enhance their contribution to societal objectives.

We also established partnerships with organizations operating in the broader accountability sphere such as the Global Initiative for Fiscal Transparency (GIFT), the World Justice Project (WJP) and the Transparency International SANCUS (Strengthening Accountability Networks among Civil Society) project. Those partnerships are part of broader strategic shift to engage with diagonal accountability¹ actors to turn them into powerful advocates for SAIs and their independence.

We also relied on the strength of our partnerships with INTOSAI bodies to carry out our work on Independence. The Coordination with the General Secretariat and the INTOSAI Regions was essential in the roll out of the SIRAM. We also partnered with INTOSAI Knowledge Sharing Committee on their research project for SAI Independence under the leadership of the Cour des Comptes of France, and we organized a webinar with the INTOSAI Capacity Building Committee's workstream on Auditing in complex and challenging contexts (ACCC).

C. Delivery

Partnerships

The work stream also focused on establishing effective partnerships to support SAI Independence through leveraging on the unique platform provided by the IDC and relying on the strength of our partnerships with INTOSAI bodies to carry out our work on Independence. The workstream has in 2021 received earmarked financial support from the European Union, Irish Aid and the SAI of Qatar, as well as IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA). Sida, the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

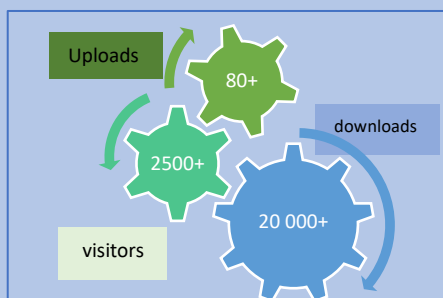
Delivery mechanisms

In 2021, with the continuation of the global pandemic, the delivery of our activities was done remotely through the online channel. On the global advocacy and stakeholder engagement front we continued to leverage on the opportunity provided by the current pandemic, as there seems to emerge a growing consensus that strong accountability mechanisms, including independent oversight, are key in the current context. Regarding the support to SAIs, we benefited from the adjustments made by the SAIs on the technological front and were able to effectively provide remote support and have online interaction with a wide range of stakeholders at the country level. We were also able to experiment a hybrid format, where we organized workshops at the country level to bring together a wide range of stakeholders and we were able to join remotely and contribute meaningfully.

¹ Diagonal accountability represents the extent to which actors outside of formal political institutions (e.g., the media and civil society) hold a government accountable. LÜHRMANN, A., MARQUARDT, K., & MECHKOVA, V. (2020). Constraining Governments: New Indices of Vertical, Horizontal, and Diagonal Accountability. *American Political Science Review*, 114(3), 811-820. doi:10.1017/S0003055420000222

Lessons learnt - The potential of digital advocacy on SAI Independence

In 2020, the work stream decided to strengthen its use of digital channels to amplify its advocacy efforts on SAI Independence. This push to digital advocacy was underpinned 1) by the creation of a dedicated outlet, the SIRC (SAI Independence Resource Centre), to establish a single point where users can access a wealth of resources on SAI Independence, 2) by the active use of Social Media channels to disseminate information on SAI Independence.



A closer look at the 2021 data shows the significant promise of digital advocacy on SAI Independence, where the creation of an independence centric outlet has generated significant traffic with 2500 unique visitors and more than 20 000 downloads, which is a nearly a 400% increase in website traffic compared to 2020.

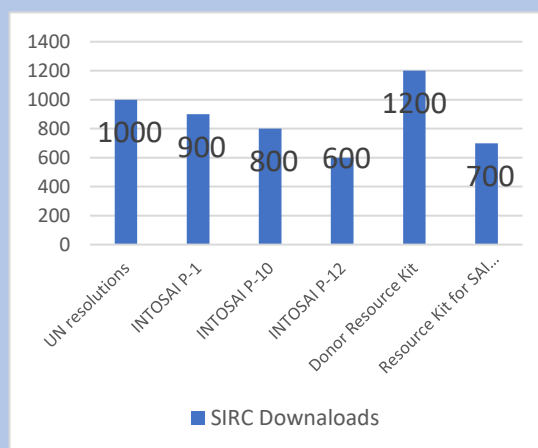
A breakdown of data shows that at least half² of the visitors directly searched for the SIRC, while the other half³ landed on the SIRC while looking for information on topics related to SAIs, which

shows that the SIRC benefits from being referenced on Search Engines and possesses its specific group of visitors.

Foundational documents (UN-Resolutions and INTOSAI P-1, 10 and 12) and audience-specific documents such as the Resource kits for donors and SAI leaders, are among the most downloaded on the SIRC, which highlights the value of establishing a one-stop shop and the potential of using audience specific content to draw attention on a topic.

Social Media has also generated some significant traffic, especially on rapid advocacy, as we have seen a greater engagement on SIRAM through twitter than through other channels both through impressions⁴ and subsequent engagement⁵, which might be indicative of a user's preference in the regard.

Finally, the data showed clear correlation between social media posts and website traffic, with notable spikes in visits to the SIRC following Twitter posts publicizing recent publications. For example, a social media in November highlighting the new SAI independence video saw weekly website nearly triple compared to the weekly average for 2021, while a series of posts in late November and early December showcasing the Occasional Paper Series on SAI Independence saw an increase of 581% in weekly website traffic.



² Direct visitors to a website are users who typed the url directly into a search engine query bar

³ Organic traffic is the traffic that comes from accessing the site from visitor searches on search engines

⁴ Impressions help measure the number of people who have seen a post, even if they didn't click, comment, or otherwise engage with that post.

⁵ engagement encapsulates a variety of actions, such as, a "share" or a "like" on social media. It is any interaction with the social media content which shows an interest in the post.

D. Delivery Against our (Revised) Operational Plan

IDI updated its plan in June 2021. The following table reports our delivery against this plan.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE			
Advocacy and communications	<ul style="list-style-type: none"> Participation at the IDC Steering Committee and Leadership meetings Contribution to Task Force on the Establishment of the IDC Goodwill Ambassador for SAI Independence Attend global/regional events to present on the value of SAI independence to stakeholders outside INTOSAI 	<ul style="list-style-type: none"> Participation at the IDC Steering Committee and Leadership meetings Contribution to Task Force on the Establishment of the IDC Goodwill Ambassador for SAI Independence Attend global/regional events to presents on value of SAI independence to stakeholders outside INTOSAI Dissemination of communication material through social medial and online platform Dissemination of the 2020 Global Stocktaking Report 	<ul style="list-style-type: none"> The team participated in IDC Steering Committee and Leadership meetings and contributed to managing the Goodwill Ambassador appointment to successful completion Several virtual events were held to present the value of SAI independence, including webinars with GIFT and WJP The Global Stocktaking Report, IDI knowledge products on SAI independence, videos and resource kits were disseminated through webinars and on social media platforms
Set up and manage the SAI Independence Resource Centre (SIRC)	<ul style="list-style-type: none"> SIRC indexed and accessible activities implemented, SIRC promoted via online channels and Phase I content uploaded Review of academic literature on SAI Independence and Independent SAIs contribution to Good Governance completed (in English) 	<ul style="list-style-type: none"> SIRC maintained and updated according to Phase II plans Review of academic literature on SAI Independence and Independent SAIs contribution to Good Governance in other IDI working languages completed Conversion of the publication "Towards SAI independence" into I articles on specific INTOSAI P 1 and 10 principles: <ul style="list-style-type: none"> ✓ Appointment and security and tenure ✓ Financial independence 	<ul style="list-style-type: none"> The SIRC was maintained and updated The literature on SAI independence was completed and promoted as the first paper in IDI's SAI Independence occasional paper series The paper on the impact of COVID-19 on SAI Independence was also published
Develop, design and disseminate advocacy, communication and capacity development materials	<ul style="list-style-type: none"> Draft SAI Independence Resource kit for in-country donor staff has been developed and presented at IDSC meeting 	<ul style="list-style-type: none"> Development and implementation of the dissemination strategy of the SAI Independence Resource Kit for Donor in-country staff 	<ul style="list-style-type: none"> The Resource Kit for Donor in-country staff was promoted on the SIRC and received more than 1000 downloads.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
	<ul style="list-style-type: none"> • Draft SAI Independence Resource kit for in-country donor staff translated in IDI working languages • Dissemination strategy has been outlined to include dedicated online activities 	<ul style="list-style-type: none"> • Adaptation of the SAI Independence Resource Kit to different audiences (Parliamentarians, CSOs and media) and into a communication package for SAI Leadership • Develop visual contents and adapt communication material to social media and online platforms 	<ul style="list-style-type: none"> • A resource kit for SAI leaders was developed and disseminated as part of the Masterclass on SAI Independence. • Video and communications materials developed and disseminated on social media
Respond to emerging threats	<ul style="list-style-type: none"> • Raised awareness of SAIs, Regions and Partners on the existence of SIRAM • Processed first case received within the timelines • Facilitated donors dialogue on the case and provided a platform for a coordinated assessment • Ongoing dialogue with SAIs and scanning of the environment to monitor potential developments 	<ul style="list-style-type: none"> • Continuous improvement of the SIRAM to achieve reduced timelines and include a feedback loop • Strengthen donor involvement in the different stages of SIRAM • Process cases received within the timelines • Establishment of a proactive advocacy function to identify trigger moments and windows of opportunity 	<ul style="list-style-type: none"> • SIRAM cases were conducted in accordance with the timelines established in the SIRAM TORs. • Stronger Stakeholder engagement, including Development Partners and Non-state actors (media and CSOs) throughout the SIRAM cases • IDI engaged three INTOSAI Regions (African Organisation of English-Speaking SAIs -AFROSAI-E, European Organisation of SAIs- EUROSAI and Organisation of Latin and Caribbean SAIs OLACEFS) and the INTOSAI General Secretariat (GS) on the streamlining the advocacy efforts and the necessity of establishing a proactive function.
OMPONENT 2: PROVIDE TARGETED SAI-LEVEL SUPPORT			
Support to SAI leadership (New Initiative)	<ul style="list-style-type: none"> • NA 	<ul style="list-style-type: none"> • Conduct a gender analysis • Dissemination of the English version communication package on SAI Independence for Heads of SAIs • Organize 2 seminars and 2 webinars 	<ul style="list-style-type: none"> • Communication package on SAI leaders developed and disseminated through the Mastery Initiative • Three webinars on SAI independence were conducted, targeted at SAI leaders. Joint webinars were co-organized and carried out with GIFT and WJP.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
SAI-level support to pilot SAIs	<ul style="list-style-type: none"> • Audit act passed in Suriname • Supported SAI Suriname in revising strategic plan to support implementation of new act • Audit act tabled in Gabon 	<ul style="list-style-type: none"> • Support SAI Suriname in communicating on the new Act and establishing accountability Mechanism to support the SAI • Facilitate stakeholder engagement in Gabon in support of the draft Act • Support the Constitutional Review Process in Papua New Guinea 	<ul style="list-style-type: none"> • IDI provided technical support to the SAI of Belize to analyse, from an independence perspective, the project of the Audit Act that will be enacted in 2022. • Following the adoption of their new Audit Act, we supported the SAI of Gabon in organizing a hybrid workshop for the review of their procedure Act.
SAI-level support to SAIs from bilateral support	<ul style="list-style-type: none"> • Input to the legal process in South Sudan through engagement with various stakeholders • Input to the legal process in Somalia through engagement with the SAI's Leadership and Donors 	<ul style="list-style-type: none"> • Input to the legal process in South Sudan through engagement with relevant stakeholders • Input to the legal process in Somalia through engagement with the SAI's Leadership and Donors • Input to the legal process in Madagascar • Input to the legal process in the Gambia 	<ul style="list-style-type: none"> • Input was provided to the legal processes in South Sudan, Somalia, Madagascar and the Gambia
SAI-level support to SAIs from SPMR	<ul style="list-style-type: none"> • Facilitated stakeholder engagement in support of independence to SAIs from the Northern Pacific (FSM National, Yap, Kosrae Pohnpei and Marshall Islands) 	<ul style="list-style-type: none"> • Provide input to legal process and facilitate stakeholder engagement in 2 SAIs from CREFIAF 	<ul style="list-style-type: none"> • Interaction with SPMR SAIs was done through the Mastery initiative
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE			
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	<ul style="list-style-type: none"> • Discussions with PASAI, CAROSAI, and AFROSAI-E on how they can support the implementation of the initiatives within the work stream • Input to the design of the KSC research project on SAI Independence • Input to the joint IDI-IBP project 	<ul style="list-style-type: none"> • Partnerships with AFROSAI-E, CAROSAI and CREFIAF and PASAI to establish monitoring function to identify events that can affect SAI Independence • Partnership with ASEANSAI and ASOSAI to develop material for SIRC and conduct joint research • Contribute to the KSC Research project on SAI Independence • Disseminate the results of the joint IDI-IBP project • Support the implementation of the partnership with IMF 	<ul style="list-style-type: none"> • In addition to leveraging existing partnerships, the SAI independence team has explored partnerships with actors such as the GIFT, WJP, Transparency International, Extractive Industries Transparency Initiative and Oxfam

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
General Management of the Work stream			
Work stream Management	<ul style="list-style-type: none"> • Work stream designed and implementation strategy developed • Refine the implementation approach for the support to SAIs component • Identify strategic partners for the global advocacy and support component 	<ul style="list-style-type: none"> • Establish an external SAI Independence support function (consultant framework contract) • Gender analysis of new initiative • Expand the research function and establish strategic partnerships 	<ul style="list-style-type: none"> • Research function expanded through launch of two research papers and the development of a research plan for 2022

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

SAI leadership is driving the process, and we interact continuously with leadership to gauge their commitment at the beginning of the process and throughout the engagement to increase the likelihood of success. The main objective being to capacitate SAI leadership in their understanding of independence and the strengthen their ability to strategically engage with their stakeholders. Preparing SAIs for change was also a specific area of focus while interacting with SAI leadership, especially in understanding that “greater accountability is the price an SAI pays for enhanced independence” and ensuring organisational readiness to support the implementation of a new legal framework.

SAI communication and stakeholder engagement

This year, stakeholder engagement was carried out at the global, regional and country level. At the global level, engagement was done through the INTOSAI Donor Cooperation which provided a platform to effectively engage with development partners and identify areas for possible synergies. At the regional level, engagement mostly focused on INTOSAI regions and organizations playing a role in accountability at regional level. Finally, at the country level, the focus was on mapping the accountability ecosystems to identify potential stakeholders that could support SAIs advocacy efforts.

Inclusiveness and Gender

In addition to ensuring a gender balance in terms of staff participating in the different activities of the workstream, the focus will be on gender and inclusiveness, which is addressed from different angles at the implementation level. First how the International Commitments on gender and inclusiveness are reflected in the SAI legal framework, including the appointment process of the Head of SAI. The focus has also been on the mandate of SAI, to ensure and support processes that will lead to SAIs having a mandate broad enough to audit gender related issues. , The third area of focus has been on the quality of the workforce and human resources as provided by the legal framework. The objective was to ensure that the framework provides for gender balanced and inclusive workforce. Finally, the gender analysis of the new initiative on SAI leadership which was scheduled for 2021, will be carried out in 2022.

F. 2021 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
INDEPENDENT SAIs								
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	10
					Actual	5	5	9
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Resource Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	Knowledge Centre launched & populated	eLearning courses / webinars piloted for SAI & Donor staff
					Actual	ToRs for Knowledge Centre, online platform developed	SAI Independence Resource Centre launched & populated	Videos produced Webinars organized Contributed to eLearning course on fiscal transparency 80+ documents uploaded on SIRC 2500+ individual visits 20 000 downloads from the SIRC
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI Annual Performance & Accountability Reports	30 (53% female) (2017)	Target	60 (44% female)	80 (44% female)	120 (44% female)
					Actual	67 (49% female)	113 ⁶ (45% female)	226 (55% female)
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 2	Events: 9 Products: 4
					Actual	Events: 8 Products: 1	Events: 10 Products: 3	Events: 15 Products: 5

⁶ This number includes the participants of the ARABOSAI SAI Donor engagement workshop

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	75 %	100 %
					Actual	Mechanism established and piloted in three cases	100%	100%

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
INDEPENDENT SAIs								
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	7
					Actual	4	5	7
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4
					Actual	10	10	14
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3
					Actual	2	4	5

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine the delivery of the IDI strategic plan.

IDI has identified the following additional risks which may prevent the independent SAIs work stream from delivering its expected results and will implement the associated risk mitigation measures.

- Risk: The inability to be effective advocates without face-to-face interaction.
Mitigation measure: adapting the format, nature and target of our advocacy.
- Risk: Inability to properly assess contextual factors when providing advocacy support

Mitigation measure: Strengthening our engagement with donor country offices and consistently expanding the realm of stakeholders to include CSOs and parliamentarians.

- Risk: inexistence of a coordinated assessment of and response to emerging threats to Independence by donors.

Mitigation measure: provide a platform to enable a coordinated assessment of the situation and technical input that can be sent to the relevant channels for further action, if appropriate.

- Risk: Limitation in our ability to accommodate the diversity of requests for technical support, given the specificity of the legal environment and or the language.

Mitigation measure: supplement the internal resources with flexible and appropriate external resources.

H. Lessons Learned

The following lessons were learned during 2021,

The commitment of SAI Leadership

Engaging SAI leadership in capacity development activities and strategy development has proved to be a catalyst for the successful implementation of activities. It has created the necessary buy-in and provided the needed direction and involvement for top management. For instance, several Heads of SAIs have been proactive if asked the IDI to get involved through SIRAM and provided the necessary leadership and direction throughout the process.

Engagement with Stakeholders at the Country level (New)

Effective advocacy at the country level requires expanding the breadth of stakeholders to consult with at the country level and even going beyond parliamentarians and CSOs to include politicians, media and institutional actors. This enables us to have a broader perspective and map out contextual factors that we might not have by dealing solely with the SAI. Consulting broadly and throughout the process is also essential in establishing the credibility of the advocacy process and increasing its likelihood of success, especially in the case of rapid advocacy.

Coordinating Donors efforts on SAI Independence (New)

Leveraging on Donors' influence, and outreach is critical in successfully advocating for SAI Independence. Our recent experience on several advocacy cases has shown that achieving this objective requires a great understanding of the decision-making process in the various agencies, including the dynamics between the Headquarters and the country offices where the political side of the equation is usually factored.

IDI Delivery Model

Moving to the work stream increases our ability to create impact at the country level, as our interventions can complement each other and be logically sequenced. This has been very effective for our advocacy efforts which were strongly linked to stakeholder engagement and organizational support. For this to be effective we need to be flexible in the sequencing of our intervention as it may vary from one engagement to the other, and we need to be agile in mobilizing internal resources to provide timely support. For instance, the synergy between the independent workstream and the bilateral unit has been prominent in providing timely and adequate in-country support to SAI South Sudan.

Advocacy for SAI Independence

There is a large community of international development, financial transparency, pro-democracy and civic engagement organizations that would be natural allies for SAI independence, but who at the moment appear to have little to no knowledge of this topic or of SAIs in general. Advocacy for SAI independence therefore needs to be broadened beyond the current INTOSAI and donor communities, and this advocacy must be structured to provide new potential partners with a general introduction to the work of SAIs and how it relates to larger transparency and democratization efforts. Understanding the interaction between the global and country level is critical to effective advocacy for SAI Independence

Mobilising and Developing Appropriate Expertise (new)

There is a large academic community studying issues directly related to SAI independence. IDI has done little to engage with this community till now. If we hope to leverage the knowledge and information available in the academic community on the benefits of SAIs and specifically SAI independence, IDI must begin to explore opportunities for engagement with various academic communities, either through direct contacts with research institutions or through partnerships with think tanks or other research communities.