



# APPENDIX

## IDI PERFORMANCE AND ACCOUNTABILITY REPORT

### 2021

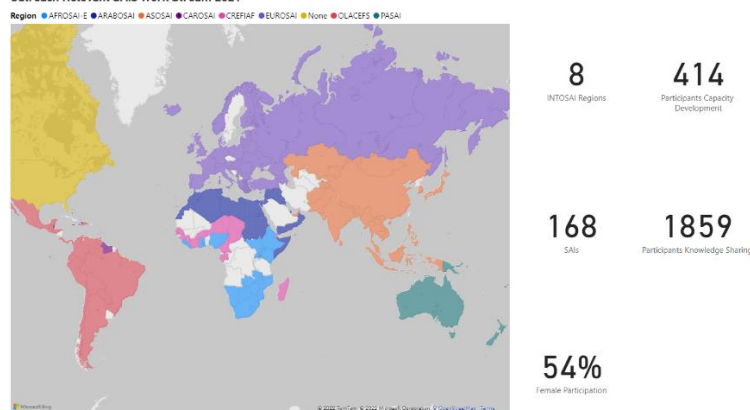


## A. Objective

To support Supreme Audit Institutions (SAIs) in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement, and facilitating audit impact.

## B. 2021 Performance Summary

Outreach Relevant SAIs Work Stream 2021



In this work stream we focus on facilitating innovation, leveraging on technology and greater impact of SAI audits. Figure 1 shows the outreach of this work stream in 2021<sup>1</sup>.

2021 was a year of deep reflection and stakeholder engagement to design detailed strategy for Leveraging on Technological Advancement (LOTA) and Facilitating Audit Impact (FAI) initiatives.

We continued knowledge sharing on SAI

Innovations, supported SAIs in piloting IDI's SDGs Audit Model (ISAM) through Cooperative Audit of Sustainable Procurement (CASP), 3.d Audits and Elimination of Intimate Partner Violence Against Women (EIPVW), maintained and upgraded the IDI Learning Management System (LMS), launched a learning festival, and continued to work with a portfolio of experiments.

<sup>1</sup> The indicators include only the SAI participants.

## Performance Highlights for 2021

- SAs from all INTOSAI regions participated.
- A 38% increase in the number of participants provided capacity development support (300 in 2020 and 414 in 2021).

### Wider Outreach



- Gender lens used in LOTA, Healthy Interactions and FAI Learning Festivals
- Enhanced accessibility features of IDI LMS
- 54 % women participants
- 67 % participating SAs from developing country context

### Gender Balance & Inclusiveness



- 713 participants shared knowledge and experience on innovating for impact and other SAI innovations

### Innovating for Impact



- Engagement of SAI leadership and SAI teams with external stakeholders like WHO, UN Women, sustainable procurement experts, IBP, audited entities, local CSOs brought new insights to the audits of SDGs implementation

### Multi stakeholder engagement for auditing SDGs



- IDI LMS has the capacity to host an unlimited number of participants. **1717 new users accounts and 28 new virtual classrooms added in 2021**
- Enhanced accessibility features like Moodle Accessibility toolkit and Userway widget available in IDI LMS
- Data Analytics to strengthen the monitoring of large numbers of learners and data visualisation
- Two online workshops delivered for Healthy Interactions to enhance online facilitation skills

### Enhanced capacity, accessibility and analytics for IDI LMS



- LOTA strategy in place after extensive stakeholder consultation
- Focus on use of technology in audit & auditing use of technology by governments
- Tools, education, talks, exploration, communities and audit support for SAs.

### LOTA strategy to shape a digital future for SAs



- FAI strategy in place after extensive stakeholder consultation
- Focus on impact driven audits, robust follow up systems and strong stakeholder engagement
- A global summit on audit impact and reflections paper facilitate discussions on audit impact

### Reimagining SAI audit impact





We try and link the topic of our innovation discussions to some of the high priority subject matter that we provide support on. In 2021, we explored how innovations in SAI audit practices could lead to greater audit impact. We held two framing webinars to discuss this topic. Besides this, we had four marketplace events where SAIs of Brazil, Colombia, Norway and the USA shared their experiences of working with innovation, especially technology. 713 participants attended six events in 2021. Please go to our [Innovation Resources](#) to view the recordings of these events.

We continued to support 55 SAIs in piloting ISAM through cooperative audits.



- 14 SAIs in OLACFES - audit of Sustainable Public Procurement (linked to SDG 12.7) using data analytics
- 77 people trained (47% female) with 10 mentors providing support
- Moved from discrete education and audit support to an integrated platform
- Extensive online audit support and social learning activities.
- Four SAIs have issued audit reports



- 39 SAIs in ARABOSAI, ASOSAI, PASAI and CAROSAI - audit of health systems resilience (linked to SDG target 3.d), 168 participants, (88 female) with 17 mentors providing support.
- Integrated support through IEASs.
- WHO teams provided extensively technical support on Health Systems Resilience.
- 3 SAI Leadership and Key Stakeholder webinar held (205 participants, 47% female)



- Pilot audit of Elimination of Intimate Partner Violence against Women (EIPVW) (linked to SDG 5.2) with SAI Uganda
- 7 participants (4 male, 3 female) in audit team
- Integrated education and audit support.
- Focus on communicating with stakeholders.
- Meetings with experts on IPV

As mentioned in the highlights, multi stakeholder engagement was a key feature of both, IDI audit support and the audit models for these three audits. Another key feature is the focus on a future orientation with the aim of contributing to building back better. In 2021 we started work on facilitating audit impact of Sustainable Development

Goals (SDGs) preparedness audits with a stocktaking exercise and a webinar to share the status of implementation of recommendations. 117 persons (52% women) participated in the webinar. We also started documenting reflections and lessons learned from the use of ISAM, both internally and through a webinar with SAIs. This work will feed into the ISAM update in 2022.

In 2021 we enhanced the capacity, accessibility, and analytics of IDI LMS. Our upgraded LMS provides capacity to host large number of courses and users. 1,717 new user accounts, and 28 new virtual classrooms were added during 2021, taking the total number of users on the LMS to 5,438. We experimented with a number of new tools and LMS plug ins and integrations (Zoom, Intelliboard, PowerBI, Personalised Reports, Koopera Dashboard, Userway, Moodle Accessibility toolkit, etc) and digital education formats. Digitised education for Professional Education for SAI Auditors-Pilot (PESA-P) and the PESA-P integrated education and reflection platform is our biggest investment in 2021. PESA-P digitised education for 17 papers has been developed using Articulate Storyline 360 and supports accessibility for SAI Auditors who are visually impaired, audio impaired or have motor disabilities. Accessibility features include keyboard navigation, visible focus indicators, voice over scripts, and compatibility with screen readers.

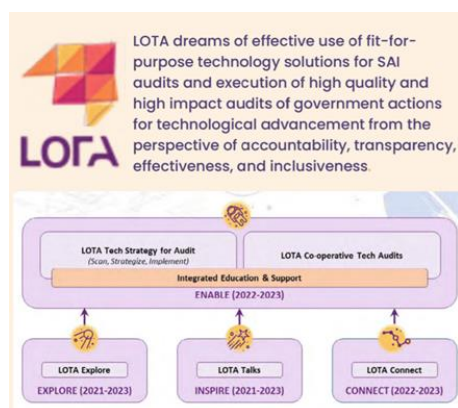


We facilitated two online workshops under the Healthy Interactions Series for enhancing online facilitation skills, which were attended by 107 participants (82% female). The workshop material and other resources can be accessed [HERE](#).

We continued to support INTOSAI regions; Asian Organization of Supreme Audit Institutions (ASOSAI), Arab Organization of Supreme Audit Institutions (ARABOSAI), and the European Organisation of Supreme Audit Institutions



(EUROSAI) and SAI Peru in setting up or operating LMS. Our aim is for regions and SAIs to be able to manage their own LMS.



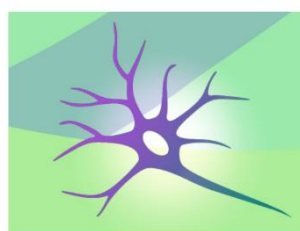
After extensive stakeholder consultation, we have put in place a strategy for supporting SAIs with different capacities, operating in diverse environments in using technology in their audits and auditing the use of technology by governments. The LOTA initiative will explore and experiment with new solutions, inspire and promote leveraging on technology, foster a community of technology experts working with SAI audits and provide support to SAIs in auditing technology. The first step in this direction is to help SAIs in scanning their internal and external capacities and environments to determine fit for purpose strategies for leveraging on technology. In 2021 we started developing the LOTA Scan tool,

together with an international team of SAI and other experts. We organised LOTA Talks on 'Healthcare Audit Analytics', which was attended by 220 participants (51% female).

We also worked with FAI, both, at the strategy design and implementation level. We drafted a detailed FAI Strategy design and socialised it with internal and external stakeholders. We adjusted the design based on valuable feedback from stakeholders. The FAI Strategy, based on a 3x3 matrix with three strategic areas envisions 'Impact Driven SAIs' and a 3x3 matrix to achieve this vision. We plan to work towards three strategic goals of 'Impact Driven audits', 'Strong Stakeholder Coalitions' and 'Robust Follow Up Systems' by using delivery mechanisms like FAI Incubate (for exploration, experimentation and design), FAI Ignite (for advocacy and awareness raising) and FAI Huddle (for providing substantive support to SAIs). We organised a global summit to bring together SAIs and stakeholders to share success stories of high impact audits/practices across different geographies. We also documented our reflections on SAI audit impact in a paper called 'Reimagining SAI Audit Impact'. Read our strategy and reflections paper [HERE](#). We have reflected on FAI in Compliance Audit (CA) and Performance Audit (PA) International Standards of Supreme Audit Institutions (ISSAI) Implementation Handbooks, in the PESA-P education and we also worked on an FAI Actions checklist to facilitate audit impact of several IDI supported cooperative audits.

We launched a Learning Festival across the Professional and Relevant SAIs work stream to provide continuous professional development opportunities to IDI resource pools and to consolidate our network of resource persons. As a part of the Learning Festival, we organised workshops on two areas of emerging interest for SAI educators and auditors. The resources from these workshops are available [HERE](#).

Barbara Oakley PhD  
How to learn and teach based on neuroscientific insights?



Jesper Christiansen  
Embedding Innovation



We operated a Portfolio of Experiments across the Professional and Relevant SAIs work streams. In the Relevant SAIs work stream we explored and put in place accessibility features for our LMS, explored use of data analytics in financial audits and added a new green audit experiment to the portfolio. The Green Audit experiment will explore trends in climate change, climate action and SAI audit responses.



## C. Delivery

### Partnerships

Our extensive work with partners has continued in 2021. Our partners and stakeholders include INTOSAI regions, INTOSAI bodies like Knowledge Services Committee (KSC) and its working groups e.g. Working Group on IT Audit (WGITA), Working Group on Impact of Science and Technology (WGISTA), Working Group on Sustainable Development Goals (WGSDGs) & Key Sustainable Development Indicators (WG SDG KSDI), INTOSAI General Secretariat and several SAIs in the INTOSAI community. During 2021 we also operated strategic partnership agreements with SAIs of Finland and Indonesia.

We collaborated with a number of external stakeholder including (UN) bodies such as United Nations Development Programme (UNDP), United Nations Economic and Social Commission for Western Asia (UNESCWA), UN Women, World Health Organization (WHO), United Nations Economic and Social Commission for Asia and the Pacific (UN ESCAP), Organisation for Economic Co-operation and Development (OECD), International Budget Partnership (IBP), World Bank (WB), Inter- American Development Bank (IDB), Open Contracting Partnership (OCP) and Partners for Review (P4R).

Federal Ministry for Economic Cooperation and Development, Germany (BMZ) provides funding for the audit of SDGs implementation initiative through GIZ, Germany; SAI Saudi Arabia provides funding for the audit of SDGs implementation initiative; and the European Union supports across the work stream. The work stream also utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (SIDA), and the Austrian Development Agency (ADA). Several SAIs contributed with in-kind support to us, altogether amounting to approximately 2.87 m NOK.<sup>2</sup>

In-kind support in 2021	Total person days	Total value in NOK
Resource person	646	2 818 498
Logistical support	16	49 488
<b>Total</b>	<b>662</b>	<b>2 867 986</b>

### Delivery Mechanisms

We continued to use delivery mechanisms like ***integrated education and audit support platforms, guidance, frameworks and models, SAI leadership and stakeholder conversations, SAI Innovations context setting and Marketplace webinars and connecting the dots in 2021***. Described below are some new mechanisms that we tried out:

1. **Digitised education formats** – We have mainly been using mentor led eLearning for providing digital education through the IDI LMS. In 2021, we introduced digitised education format on a large scale for delivery of PESA-P.
2. **Reflections paper** - We documented a reflections paper on Reimagining SAI Audit Impact. This is a good mechanism to share reflections on emerging topics, both internally and with external stakeholders.
3. **Healthy Interactions workshops** – We created training interventions to enhance online facilitation skills by using external experts.
4. **Learning Festival** – In 2021, we reflected on the need to consolidate our trained resource pools and give back to the SAI community that has been providing tremendous in-kind contribution to us. We launched

<sup>2</sup> Out of which about 49 488 NOK is in-kind support in the form of logistical support, while the rest is resource persons support..

a learning festival to bring new knowledge and insights to our resource pools and to bring together people to create networks. In 2022 we plan to work further on the format and focus of the learning festival.

5. **Global Summits** – Before the pandemic we had planned global summits on audit impact and audit quality. Our aim was to bring together the SAI community and key stakeholders to discuss ideas, experiences and practices related to audit impact and audit quality. In 2021 we shifted the global summit online. The deliberations at the summit provided very valuable input on both the topics.
6. **Principles – Options – Actions (POA) frameworks** – We are currently experimenting with using a POA framework to develop our guidance documents and frameworks. We recognize that there are some key principles that are globally applicable, especially when it comes to standards. However, these principles need to be applied in different environments and in SAIs with different capacities and needs. As such providing options and guidance on how to choose actions based on options is key for fit for purpose solutions. We are trying out this framework in developing the FAI Actions templates for PA, CA and Financial Audit (FA). We also plan to use this framework extensively in developing frameworks for robust follow up systems and strong stakeholder coalitions.

#### D. Delivery Against our (Revised) Operational Plan

The following table reports our delivery against OP 2021 as updated in June 2021.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
<b>COMPONENT 1: Foster Innovation in Audit and Education Practice</b>			
SAI Innovations (formerly called Green Hat: IDI Innovation Exchange Series)	<p>The initiative was renamed as <b>SAI Innovations</b></p> <ul style="list-style-type: none"> <li>2 framing webinars delivered under the theme Innovative SAIs going F.A.R.</li> <li>2 Marketplace events delivered :one on SAI – Civil Society Organization (CSO) cooperation and another one on Agile Audits</li> <li>Innovation library under development</li> </ul>	<p>Theme 2021 Innovating for Impact</p> <ul style="list-style-type: none"> <li>Two Framing Webinars on "Innovating for Impact" theme (online)</li> </ul> <p>SAI Innovations Marketplace</p> <ul style="list-style-type: none"> <li>Four marketplace webinars</li> <li>SAI Innovation Resources Library</li> </ul>	<ul style="list-style-type: none"> <li>2 Framing webinars on SAIs innovating for impact, with 129 participants</li> <li>4 virtual marketplace events, with 584 participants</li> <li>SAI Innovation Resources Library created</li> </ul>
Audit of SDGs Implementation  IDI's ISAM	<ul style="list-style-type: none"> <li>ISAM available in 4 languages with 2245 downloads.</li> <li>Advocacy and awareness activities include IDI-ASEAN Supreme Audit Institutions (ASEANSAI) Joint Webinar (about 200 participants), SAI Finland webinar, IDI-GIZ webinar, WGSDG KSDI meeting, articles in IDC newsletter, SAI Russia newsletter</li> </ul>	<ul style="list-style-type: none"> <li>Global Webinar on public health resilience/integrated public health services</li> <li>IDI- WGSDG webinar on ISAM for countries of Commonwealth of Independent States (CIS) (in Russian)</li> </ul>	<ul style="list-style-type: none"> <li>Changed the webinar topic to: "Reflections on ISAM" global webinar for all SAIs participating in the pilot audits, with 182 participants, 58% % female</li> <li>ISAM webinar for CIS countries (in Russian) was organized together with Working Group on SDGs, with 44 participants, about 32% female</li> </ul>

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
<p>IDI-KSC-ASOSAI - ARABOSAI - CAROSAI</p> <p>Audit of Strong &amp; Resilient National Public Health Systems (linked to SDG 3.d)</p>	<ul style="list-style-type: none"> <li>14 SAIs from ASOSAI and 2 SAIs from Pacific Association of Supreme Audit Institutions (PASAI) signed Statement of Commitments (SOCs)</li> <li>7 mentors trained in cooperation with World Bank (WB), IBP, WHO</li> <li>3.d Integrated Education and Audit Support launched (3.d IEAS). 64 SAI auditors currently accessing 3.d IEAS in ASOSAI and PASAI</li> <li>13 SAIs from CAROSAI and SAI Peru signed SOC</li> <li>5 mentors trained in cooperation with WB, IBP, WHO</li> <li>3.d Integrated Education and Audit Support launched (3.d IEAS). 55 SAI auditors currently accessing 3.d IEAS in Caribbean Organization of Supreme Audit Institutions (CAROSAI)</li> </ul>	<ul style="list-style-type: none"> <li>Deliver the integrated education and audit support for 39 SAI teams from ASOSAI, PASAI, ARABOSAI and CAROSAI</li> <li>Design &amp; Deliver SAI Leadership and Key Stakeholder webinars for participating SAIs, state and non-state actors, INTOSAI bodies, UN bodies, multilateral agencies, CSOs, academia and professional bodies</li> </ul>	<ul style="list-style-type: none"> <li>Integrated education and audit support for 39 SAI teams from ASOSAI, PASAI, ARABOSAI and CAROSAI delivered, with technical input from World Health Organisation</li> <li>3 SAI Leadership and Key Stakeholder webinars designed and delivered, altogether 209 participants, 47% female</li> </ul>
<p>IDI-OLACEFS</p> <p>Cooperative Audit on sustainable public procurement using data analytics (CASP)</p>	<ul style="list-style-type: none"> <li>CASP model based on ISAM developed</li> <li>SAI Leadership and Key Stakeholders workshop was held, with 51 participants</li> <li>Webinar to discuss CASP and impact of COVID-19 held for 521 participants</li> <li>Online education on audit of SPP using data analytics was provided to the 14 SAI teams, with 73 participants</li> <li>Online audit support to the 14 SAIs for planning</li> </ul>	<ul style="list-style-type: none"> <li>Online support for 14 SAIs in auditing SPP through an integrated education and audit support platform</li> </ul>	<ul style="list-style-type: none"> <li>14 SAIs supported in conducting and reporting on CASP through an integrated education and audit support platform</li> <li>Six SAI issued their audit reports as per legal mandate</li> </ul>



Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
Pilot audit of nationally agreed targets linked to SDG 5.2 - elimination of violence against women	<ul style="list-style-type: none"> <li>Audit was postponed to 2021</li> <li>SAI Serbia withdrew</li> <li>Integrated education and audit support platform launched</li> <li>Initial stakeholder engagement started</li> <li>Communication plan to facilitate audit impact and stakeholder engagement approved and three communication/FAI activities completed</li> </ul>	<ul style="list-style-type: none"> <li>SAI Uganda supported to enhance advocacy and communication with key stakeholders (mainstreaming facilitating audit impact)</li> <li>SAI Uganda pilot audit supported through IEAS</li> <li>SAI Leadership and key stakeholder engagement facilitated.</li> </ul>	<ul style="list-style-type: none"> <li>Mainstreaming facilitating audit impact material developed to support all pilot audits, including SAI Uganda</li> <li>SAI Uganda pilot audit supported through IEAS and other platforms.</li> <li>IDI facilitated engagement with technical experts/stakeholders and SAI leadership</li> </ul>
<b>COMPONENT 2: Leverage on Technological Advancement</b>			
Digital education	<ul style="list-style-type: none"> <li>eLearning specialist textbook in English, Arabic and French</li> <li>LMS administrators' courseware materials in four languages</li> <li>eLearning specialist certification courseware materials in four languages</li> <li>Pools of eLearning specialist and LMS administrators in OLACEFS, ASOSAI and other English - speaking regions</li> <li>Support INTOSAI Capacity Building Committee (CBC) to deliver webinars on auditing in complex and challenging contexts</li> <li>LMS support to ARABOSAI, EUROSAI and ASOSAI</li> </ul>	<ul style="list-style-type: none"> <li>IDI LMS updated and maintained</li> <li>Explore LMS and Alumni Apps</li> <li>Support digital education and online work (IDI and INTOSAI regions, SAIs and stakeholders)</li> <li>Launch 'Healthy Interactions' Series for supporting SAIs and stakeholders in online facilitation skills</li> <li>Consolidate networks and Continuous Professional Development (CPD) for IDI training specialists, eLearning specialists and LMS administrators</li> </ul>	<ul style="list-style-type: none"> <li>IDI LMS updated and maintained</li> <li>LMS and Alumni Apps explored</li> <li>Digital education and online work (IDI and INTOSAI regions, SAIs and stakeholders) supported</li> <li>Two workshops on 'Healthy Interactions' held for 107 participants</li> <li>Two learning festival events held for CPD. Consolidation of networks initiated with the development of a database, but more work needs to be done</li> </ul>

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
Leverage on Technological Advancement (LOTA) initiative	<ul style="list-style-type: none"> <li>Scope expanded from Data analytics in SAI audits to Leverage on Technological Advancement</li> <li>Postponed to 2021 as LOTA manager joined in Jan 2021</li> </ul>	<ul style="list-style-type: none"> <li>LOTA strategy documented after stakeholder consultations</li> <li>Branding and communication package created for LOTA</li> <li>An interactive LOTA dashboard developed</li> <li>First webinar of LOTA Talks series conducted</li> </ul>	<ul style="list-style-type: none"> <li>LOTA strategy launched after extensive stakeholder consultations and exploring the landscape.</li> <li>LOTA Talks on 'Healthcare Data Analytics' held for 220 participants (51% female)</li> <li>LOTA talks Resources Library created</li> <li>An international team of experts mobilized, and work initiated on development of a LOTA Scan tool</li> </ul>
<b>COMPONENT 3: Facilitate Audit Impact</b>			
Facilitate Audit Impact (FAI) Initiative	<ul style="list-style-type: none"> <li>FAI initial design done in consultation with key stakeholders</li> <li>Audit impact questions included in IDI global survey</li> <li>Mainstreamed audit impact in ISAM and mainstreaming in pilots through e-learning</li> <li>FAI included in IDI's Cooperative Audit Support Model through ISAM</li> <li>Draft Concept paper</li> </ul>	<ul style="list-style-type: none"> <li>FAI strategy documented. Structured in three buckets: FAI Ignite (awareness raising, framework), FAI Huddle (SAI Support), FAI Incubator (experiment, explore and innovate solutions for FAI)</li> <li>FAI Ignite: a) Concept paper on "What is audit impact" available and published in four languages, b) Global online summit on what is audit impact, c) FAI design, branding and website developed</li> <li>FAI Huddle: a) FAI Action plan template for (PA, FA, CA) b) SAIs supported in developing FAI action plans (SDGs preparedness audits)</li> </ul>	<ul style="list-style-type: none"> <li>FAI strategy consultations with regions and other stakeholders consulted and strategy launched</li> <li>FAI Ignite: a) Reflections paper on 'reimagining SAI Audit impact' published b) FAI Global Summit on "What is the audit impact of Supreme Audit Institutions" (2 time zones) were held, with 355 participants (50 % percent F/M) from 92 SAIs, c) FAI webpage and branding designed and developed</li> <li>FAI Huddle: a) Draft templates for Facilitation of audit impact actions developed b) Stocktake and webinars (118 participants from 45 SAIs) to discuss FAI for SAIs participating in the SDGs preparedness</li> <li>PESA-P module on audit impact developed for PESA-P cross cutting paper 1 and FAI mainstreamed in audit stream papers</li> </ul>
<b>Cross-cutting</b>			
Portfolio of Experiments (NEW)	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>Two experiments included in the portfolio</li> <li>Explore use of data analytics in financial audit</li> <li>Greater accessibility for IDI LMS</li> </ul>	<ul style="list-style-type: none"> <li>Draft concept note for FA analytics experiment developed</li> </ul>

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
Engagement with key stakeholders	<ul style="list-style-type: none"> <li>Engaged with INTOSAI KSC, Working Group on SDG an KSDI, INTOSAI GS, INTOSAI SCEI, INTOSAI regions, Partner for Review, WHO, World Bank, UN ESCAP, UN Women, IBP</li> </ul>	<ul style="list-style-type: none"> <li>All stakeholder engagement will be conducted through online interactions.</li> </ul>	<ul style="list-style-type: none"> <li>INTOSAI Regional secretariats, KSC, IADB, InfoTrust, IBP, INTOSAI GS, Maps Secretariat, Open Contracting Partnership, OECD, Partners for Review, UNDP, UNESCWA, UNEP, UN ESCAP, UN Women, WGITA, WGISTA, WG SDG KSDI, World Bank by contributing to meetings, symposiums, assemblies, and congresses, participating in panel discussions, reviewing documents, and writing articles for newsletters and journal Responsible for liaising with ASOSAI, PASAI, EUROSAI &amp; OLACEFS</li> </ul>
Liaise with INTOSAI regions	<ul style="list-style-type: none"> <li>Responsible for liaising with ASOSAI, PASAI, EUROSAI &amp; OLACEFS</li> </ul>	<ul style="list-style-type: none"> <li>All regional engagement will be conducted through online interactions</li> </ul>	

## E. Contribution to IDI Cross-Cutting Priorities

### SAI Culture and Leadership

In the Relevant SAIs work stream we endeavour to promote and support a SAI culture that creates spaces for experimentation and innovation, adopts and adapts innovative audit methodologies and practices e.g., whole of government approach to audit SDG outcomes or focus on future, responds to emerging issues like health systems resilience. We also aim to foster a SAI culture that believes in staying relevant to technological developments and that prioritises impact driven audits. For this purpose, we engage extensively with SAI leadership, SAI staff and other stakeholders using different formats. In 2021, we engaged with leaders of SAIs conducting 3.d audits through SAI leadership and stakeholder meetings. SAI leaders have also been involved in SAI Innovations events. Many SAIs leaders inspired the community by narrating success stories of the impact that their audits had at our global summit. Notably, these success stories included leaders from diverse SAI contexts, including those operating in very challenging environments.

### SAI Communications and Stakeholder Engagement

SAI communications and stakeholder engagement is a critical part of both a high-quality audit process and high impact audits. Each component of this work stream has built in multi stakeholder engagement. The SAI Innovations webinars and marketplace events bring together SAIs and stakeholders to exchange ideas on innovating for impact. ISAM mainstreams multi-stakeholder engagement throughout the audit process. The cooperative and pilot audits for SDGs implementation provided for bringing together SAI leadership and key

stakeholders. 40 SAls undertaking audits of targets 3.d and 5.2 have been trained on the use of stakeholder analysis tools to be applied as an integral part of these audits.

Moreover, communications and stakeholder engagement has resulted from other activities, such as in the case of the 3.d audit, where three webinars brought together more than 200 people, including external stakeholders and leaders from most of the participating SAls.<sup>3</sup> In addition, IDI, together with UN Economic and Social Commission for Western Asia and ARABOSAI, organised a webinar during the Arab Forum for Sustainable Development, with around 90 external stakeholders attending. In the case of CASP, a series of webinars were held with different stakeholders, mostly specialised on the audit subject matter of sustainable public procurement. LOTA strategy envisages extensive stakeholder engagement in LOTA scan, development of LOTA strategy as well as LOTA audits. FAI strategy has identified strong stakeholder coalitions as a key goal area for enhancing audit impact. A key characteristic of IDI advise on stakeholder engagement, as well as IDI's own practice, is the inclusion of diverse stakeholders, especially those marginalised or at a risk of being left behind.

### Inclusiveness and Gender

As the figures show, we have achieved a great gender balance in terms of both participants and resource persons. Besides gender we also are mindful of broader inclusiveness considerations in our initiatives in this work stream. Our communication through the website, our guidance and models, our education material, audit frameworks, our stakeholder engagement, our LMS platform all reflect our commitment to gender and diversity.

Speaking about new work that we did in 2021 - we have conducted gender analysis of LOTA and FAI. In LOTA we have built in gender and inclusiveness considerations in the LOTA strategy, in the selection of resource persons, in development of the LOTA scan tool, in maintenance of LOTA data and a general exploration on how we can address the digital divide, both at the SAI level and at the country level.

FAI reflects on gender and inclusiveness in all aspects of the initiative, the definition of audit impact, the FAI framework and support for impact driven SAls. Under digital education we have explored and put in place enhanced accessibility for the IDI LMS, so that it can be accessed by all.

*Audit impact can be described as the contribution of the SAI's audit work to positive effects on people and planet (a society/on a group/area), especially those left behind, or at risk of being left behind*

## **2021 Results Achieved**

### IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Global public goods to support Auditing the SDGs developed, quality assured	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products	IDI Annual Performance & Accountability Reports	Auditing SDGs Version 0 exposed for comment (2018)	Target	N/A	ISAM (pilot version) published in English, Arabic, French and Spanish	IDI's SDGs Audit Model (ISAM) Piloted

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
and disseminated					Actual	Guidance on auditing SDGs version 1 developed. SDG compendium published	ISAM published and available in 4 languages	55 <sup>4</sup> Pilots have been undertaken
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through SAI Innovations events (formerly Green Hat); UN-IDI SAI Leadership and Stakeholder meeting, SDG Audit Initiatives (and female participation rate each year) <sup>5</sup>	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	SAI Innovations: 200 UN/IDI: 478 Total: 678 (44% female)	SAI Innovations: 270 UN/IDI: 478 Total: 748 (44% female)
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)	SAI Innovation: 619 UN/IDI: 478 SDG Audit Initiatives: 755 Total: 1852 <sup>6</sup>	SAI Innovation: 1332 UN/IDI: 478 SDG Audit Initiatives: 1263 FAI Ignite: 355  LOTA Talks: 220 Total: 3648 (49% female) <sup>7</sup>
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, leveraging on technological advancement, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact (and female participation rate each year) <sup>8</sup>	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	SDG Audit: 376 <sup>9</sup> ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 30 Total: 749 (44% female)
					Actual	SDG Audit: 206	SDG Audit: 445	SDG Audit: 459

<sup>4</sup> One SAI, Belize dropped out of 3.d audit around August 2021. Hence, 54 SAIs are participating on ASDGI audits as of 31 Dec 2021.

<sup>5</sup> The definition of the indicator has been modified in OP2022; Updated definition - Cumulative number of participants (SAIs and stakeholders from all countries) covered through SAI Innovations events (formerly Green Hat); UN-IDI SAI Leadership and Stakeholder meeting, LOTA Talks, FAI Ignite Series and Equal Futures Audit Platform (and female participation rate each year)

<sup>6</sup> Gender breakdown not known for open events (no registration required)

<sup>7</sup> Gender breakdown available for year 2019 and 2021. Gender data not available only for 2020 open events. Gender percentage calculated on 2019 and 2021 figures.

<sup>8</sup> The definition of the indicator has been modified in OP2022; Updated definition - Cumulative number of participants (SAIs and stakeholders from all countries) covered through SAI Innovations events (formerly Green Hat); UN-IDI SAI Leadership and Stakeholder meeting, LOTA Talks, FAI Ignite Series and Equal Futures Audit Platform (and female participation rate each year)

<sup>9</sup> The change of the target comes from the cumulative actual target 2020 consisting of 206 of the actual target 2019, 70 of CASP and 100 of 3.d audit.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
						ELS: 145 <sup>10</sup> BLS: 32 LMS: 136 FAI: 0 Total: 519 (34% female)	ELS: 145 <sup>11</sup> BLS: 32 LMS: 136 FAI: 0 Total: 758 (51% female)	ELS: 145 BLS: 32 LMS: 136 LMS RP: 57 <sup>12</sup> Healthy interactions: 107 LF: 55 FAI: 0 <sup>13</sup> Total: 985 <sup>14</sup> (52% female)
SAIs supported in leveraging on technology	21	Cumulative number of SAIs supported in exploring use of data analytics in audit	IDI Annual Performance & Accountability Reports	0 (2018)	Target	N/A	0	29 <sup>15</sup>
					Actual	N/A	14	15
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and Cumulative number of SAIs participating in Facilitating Audit Impact (FAI) activities <sup>16</sup>	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	15 SAIs
					Actual	IDI-IBP Partnership Established	Joint report published & launched	0 <sup>17</sup> SAIs

#### 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
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: auditing preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports (SDG preparedness, 3.d audits, CASP)	3 (2018)	Target	8	61	60
					Actual	51	56	62
	19			0 (2018)	Target	0	0	4

<sup>10</sup> This figure shows staff trained at the SAIs, not the actual number of IDI certified eLearning Specialists.

<sup>11</sup> This figure shows staff trained at the SAIs, not the actual number of IDI certified eLearning Specialists.

<sup>12</sup> Participants accessed the LMS Resources and Activities self-running course

<sup>13</sup> The first planned event for future support took place in 2021 with 45 participating SAIs. Support will be provided in 2022.

<sup>14</sup> Learning Festival and Healthy interactions which will be moved into Learning festival events fold in 2022 are reported in indicator 20 even though they were not part of the target for 2021.

<sup>15</sup> This change comes from CASP about 14 SAIs and 3.d audit about 25 SAIs supported in using data analytics in audit.

<sup>16</sup> Indicator definition changed in light of changes to initiative design during the planning meeting. The design now focuses more on global and regional engagement. SAI specific support will be provided at a later stage, especially as a part of cooperative audit support.

<sup>17</sup> The first planned event for future support took place in 2021 with 45 participating SAIs. Support will be provided in 2022.



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAIs innovate by leveraging on technological advancements		Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	IDI Annual Performance & Accountability Reports		Actual	0	0	6
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Fighting Corruption	21 <sup>18</sup>	Cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority (delivered under the Well-Governed SAIs work stream)	IDI Annual Performance & Accountability Reports (SFC audits)	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43	Eng: 18 Ara: 11 Spa: 7 Fre: 14 Total: 50	Eng: 18 Ara: 11 Spa: 12 Fre: 14 Total: 55

## F. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the strategic plan. All risks for the work stream are covered in the risk register. No additional risks were identified.

## H. Lessons Learned

The following new lessons were learned during 2021.

### Commitment of SAI Leadership

- In many cases we have witnessed change in such commitments due to change in circumstances of the SAI or change in the SAI leadership. We need to communicate and follow up on SAI leadership commitment on a regular basis throughout the initiative. We also need to find some effective way of holding SAIs to account for their part of the commitment.

### IDI Delivery Model

- We have faced considerable challenges in facilitating synchronous online activities, such as time zone differences, internet connectivity, onboarding new members, agreeing on suitable timetables for all, other engagements, personal commitments, etc. We need to find more effective formats of engaging online and minimize the need for synchronous activities e.g., podcasts, pre-recorded events with embedded interpretation, etc.
- We could learn from different initiatives to tweak the cooperative audit support model. One thought could be target the holistic development of an individual auditor in a particular area and combine that with an audit assignment that the individual will lead and be responsible for.

<sup>18</sup> Indicator 20: indicator removed following redesign of the Facilitating Audit Impact (FAI) initiative

- Peer to peer learning and exchange demonstrated clear benefits both in capacity development initiatives like 3.d Audits and knowledge sharing formats like SAI Innovations and Global Summit on Audit Impact. We need to find a good way of documenting such exchanges and using them for further improvements.
- As learners increasingly prefer accessing educational contents through their mobile phones, we need to have in place mobile apps which can be used for downloading courses, accessing contents offline, working on assignments. Among others these features enable users with low internet bandwidth to access courses more easily.

### **Mobilising and Developing Appropriate Expertise**

- We started investing in our resource pools by organizing a learning festival in 2021. We need to enhance the learning festival by creating and maintaining up to date data on resource pools, provide targeted continuous professional development opportunities and invest in specialized networks and resource pools.
- We need predictable, scalable and specific expertise in our projects. We could try diversifying the ways in which we get in resources to include hiring of consultants for specific assignments, outsourcing pieces of work, getting SAI staff on secondment for a limited period.

### **Partnerships**

- Partnering with external stakeholders WHO, IBP, OCP, OECD, UN Bodies brought in new insights and lead to wider outreach. We should continue to explore such opportunities.

### **Internal Planning**

- **We need to have fewer, better planned and coordinated online events.** We need to coordinate online events between initiatives and with other departments to avoid clashes. We also need to plan in advance to avoid an end of the year line up of online events and too many online events, causing fatigue in IDI staff and SAI participants. We need to rationalize the resources we use by finding more efficient ways of supporting SAIs. We can draw on stakeholders for helping us with platforms or with moderation of panels.
- The use of automation and data analytics in our initiatives enables better control over accumulated data, better analysis, monitoring and reporting (e.g. PESA-P monitoring). Continuous improvement and embedding automation and data analytics tools in our internal processes is beneficial.
- As we need to consider gender and inclusiveness dimensions at each stage of our initiatives, we need to provide for updating our analysis on a regular basis. The intervals can be linked to major stages of the initiative.

### **Cooperative Audits**

- Reflecting on the load we put on each cooperative audit, SAIs may not have the capacity to do too many new things at the same time.
- Our recommendation on using technology in cooperative audits should be based on the need for technology in that audit and the capacity of the SAI. We should avoid pushing technology into every audit.

## **Communications and social media**

- We need to determine our communication goals for each initiative annually, so that we can allocate required resources and time for this work. We could do this by including it in our annual operational plan. We need to coordinate with the Manager Communications for this purpose.
- We need to be aware of and effectively manage reputational risks related to communications and social media.
- The roles and responsibilities for communication and social media inputs related to initiatives need to be clear.