APPENDIX

PERFORMANCE AND ACCOUNTABILITY REPORT

2022

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. 2022 Performance Summary

The Independent SAI work stream continued to advocate for and support the independence of SAIs in 2022. This was done through scaling-up our efforts on communication and strengthening our engagement with global networks of accountability organisations such as Extractive Industry Transparency Initiative (EITI), Transparency International (TI) and World Justice Project (WJP). This scaled-up support was driven by an increased appetite to work on SAI independence from the SAI community and our stakeholders. Another important driver, was the synergies created with other IDI 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 implementation of the INTOSAI-Donor Cooperation (IDC) Goodwill Ambassador for SAI Independence which led to the participation of the of the Ambassador in several high-level events including the 2nd Meeting of the G-20 Working Group on Anti-Corruption (ACWG).

This attendance to high-level events was complemented by an adjustment of our communication efforts to leverage on the *multiplier* and *ripple* effect of social media engagement in external digital communications. The *multiplier effect* entails increasing the output of quality content to attract and increase traffic to social media channels, website pages and other external-facing materials. By creating more content, such as event cards, quote cards and videos, in addition to typical communications products, we capitalised on engaging target audiences prior to, during and after events occurred.

From these interactions and increased touchpoints via surplus content creation, we also observed improved sharing and dissemination of our messaging via *the ripple effect*. This phenomenon happens when both primary and secondary target audiences are acquainted with and engaged in liking, sharing or posting an extended version of original content or new content that is inspired by original content posts. In the case of the independence work stream, we found that the resource kit produced in partnership with TI was widely shared beyond IDI's networks, reaching audiences more localised to TI and civil society networks at large, as well as transparency and governance experts not typically connected to PFM.

As a result, we saw growth in our current outreach to SAI audiences and beyond, as well as partners who find value and resonance in what we're creating with their own networks- making us a more attractive partner for sharing content with our subject-matter expertise.

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 2022**.** Cases were submitted by the SAIs of Ecuador and Poland, and we continued to follow-up on the cases of Colombia, and Sierra Leone. We noticed a growing complexity in the cases. For instance, the case submitted by the SAI of Poland required multiple interaction at the country level as well as the commissioning of an independent legal opinion to have an informed conclusion on specific aspects of the case.

There was also a strengthened interest from stakeholders in accessing the underlying analysis of the cases before issuing a response. In Sierra Leone, the IMF requested our analysis on the constitutionality of the suspension of the Auditor General and her Deputy, to quote it in their internal assessment of the case. These developments reflect a growth in the credibility of our reactive advocacy. They also indicate that properly assessing complex cases will require additional time and a specific set of competencies.

The workstream also developed a proactive approach to advocacy for SAI Independence to complement SIRAM and support INTOSAI's efforts by enabling a holistic and complete approach to advocacy on SAI Independence. To that end a reference group of seasoned professionals from different jurisdictions was established. The reference group included academic institutions to enhance the scientific validity and the robustness of the approaches. The reference group held its first meeting in the premises of the University of Pisa –in October and developed a concept note to inform future efforts on proactive advocacy.

Leveraging more effectively on Partnerships with Global Networks of Accountability was a key pillar of the workstream activities. The WJP, TI and the EITI were the main platforms utilized to raise the profile of SAIs and mainstream the topic of SAI Independence.

IDI participated to the World Justice Forum 2022 and hosted a session entitled 'Challenges and Trends for Accountability Institutions'. The session gathered close to 150 participants (onsite and online) and included a panel discussion with representatives from **INTOSAI's General Secretariat**, **Transparency International**, **United Nations Office for Drugs and Crime** and the **Netherlands Court of Audit**. The session highlighted the Independence and autonomy challenges faced by accountability and oversight institutions. The proceedings also emphasized the need for effective coordination among accountability organization as a key element condition for strengthening accountability in the Public Sector.

IDI and EITI jointly organised the workshop "Strengthening Public Oversight of Extractive Industries" in October 2022. The workshop was attended by SAIs from countries with a significant extractive sector in Africa, Europe, Caribbean, and Latin America, as well as representatives from **Norwegian Development Aid Agency** (NORAD**), the Organisation for Economic Co-operation and Development** (OECD) and **the Global Initiative for Fiscal Transparency** (GIFT).

Several high-level speakers took part in the event, including the **Right Hon. Helen Clark**, IDC Goodwill Ambassador for SAI Independence and Chair of the Board- EITI. One of the highlights of the workshop was the joint session between SAI representatives and EITI's national co-ordinators which stimulated direct interaction between two key components of the transparency in the extractive sector.

IDI partnered with TI to jointly publish ["Safeguarding the Independence of Supreme Audit Institutions: A Resource Kit for CSOs".](#) The aim of resource kit is to enhance the interaction SAIs and CSOs who are uniquely positioned to safeguard and advocate for SAI Independence. The resource kit provides key insights and resources for CSOs to support SAIs at the global, regional, and national level. By using the kit, CSOs can learn about the importance of SAI Independence, understand existing SAI-CSO collaboration, and familiarise themselves with collaborative advocacy and assessment tools, such as the SIRAM.

In addition, users can learn about the kit's scalable pilot initiatives that are already underway, including dialogues and workshops to enhance engagement and collaboration between SAIs and CSOs on-the-ground. The resource kit is now available in [all IDI working languages](#) and has been disseminated across different channels leading to around 5000 downloads and views on the website and 2200 views of the related video on social media across IDI's different social media channels.

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 engaged with INTOSAI regions and attended regional events to advocate for SAI Independence. In that light, INCOSAI provided a great opportunity to contribute to an Academic side event and make a presentation on SAI Independence and Citizen Participation in External Control.

At the Country level, we supported the implementation of IDI's bilateral portfolio in Madagascar, Somalia and South Sudan. In South Sudan, we advised the National Audit Chamber on specific sections 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 SAI to ensure 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 Madagascar, we contributed, alongside Development Partners, mainly IMF to provide the foundation for greater financial autonomy for the SAI. This was done by changing the position of the SAI in the budget structure through removing it from the Heading of the Ministry of Justice and giving the SAI its own heading in the budgetary framework. This revised structured will be effective from the fiscal year 2023 and will give more leeway to the SAI in planning for and managing its financial resources.

We also provided workstream support to other SAIs. In Gabon, following the adoption of the SAI's organic law in 2021, we continued our support by providing the SAI a platform to present to its stakeholders, the Secondary Law necessary for the implementation of the Organic Law. In Solomon Islands, we enabled the SAI to engage with Parliament and CSO's to advocate for its independence. This was done through the piloting of the IDI-TI Resource kit for CSOs.

C.   Delivery

Partnerships

To be an independent SAI does not mean to be an isolated institution. SAI independence is an institutional asset which depends on rules and inter-institutional interactions. Independence cannot be regarded as an issue that is only relevant for the SAI or INTOSAI community. Since SAI independence influences the accountability and public governance, it must be a matter of concern for different stakeholders and groups within society. That is why, one of the main elements of our advocacy consists of establishing partnerships with relevant global actors. These are aimed at raising awareness on the relevance of SAI independence, generate knowledge, identify risks as well as tackling threats affecting the independence of SAIs .

We have been able to establish partnerships with actors, which oversee global processes in promoting transparency, accountability, rule of law as well as international accepted good practices. There is a partnership with the WJP, TI, Open Government Partnership (OGP), GIFT and OECD which has allowed IDI to highlight the importance of SAI independence to different audiences and to develop joint products and activities with multiregional impact. In addition, we have increased interaction with academia with the aim of generating knowledge on SAI independence and to substantiate our assessments and analyses. The relationship with the University of Pisa has been useful to open new collaboration opportunities with academia. Preliminary discussions were also initiated with the European Research Centre for Anti-Corruption and State Building of the Hertie School of Governance in Berlin to stimulate partnerships and research on SAI Independence.

The workstream benefited from a significant amount of in-kind support to workstream. For example, external stakeholders such as the University of Pisa hosted events and provided logistical support, while EITI and WJP, provide conference facilities to the workstream. TI provided extensive support in the development and dissemination of communication material. SAIs also provided significant in-kind contribution to the workstream. It is worthwhile mentioning the INTOSAI General Secretariat, the SAIs of Aruba, Czech Republic, Gabon, Saudi Arabia, Tunisia, and Uganda. The workstream also benefitted from financial support from the SAI of Qatar, Irish Aid, and the European Commission.

 Delivery mechanisms

In 2022, building on the lessons learned from the pandemic, we moved towards a hybrid delivery model through the online and face to face activities. On the global advocacy and stakeholder engagement front we continued to leverage on the growing consensus that strong accountability mechanisms, including independent oversight, are key pillars of building back better. Regarding the support to SAIs, we provided in-country support either remotely through the development of template and materials to be used by the SAIs or through attending country level workshops.

D. Delivery Against our (Revised) Operational Plan

IDI updated its plan in June 2022. The following table reports our delivery against this plan.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE			
Advocacy	• Supporting the establishment of the SAI Independence Goodwill Ambassador • Participation at the IDC SC and Leadership meetings. Attended events within and outside of INTOSAI to advocate for SAI Independence, including: • GIFT annual Steward meeting • INTOSAI CBC ACCC webinar on SAI independence • AFROSAI-E annual strategic Review	• Participation at the IDC SC and Leadership meetings • Contribution to Task Force on the Establishment and the implementation 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	• Supported the implementation of the IDC Strategy and attended several events to advocate for SAI Independence • Supported the implementation of the Goodwill Ambassador's workplan • IDI knowledge products on SAI independence, videos and resource kits were disseminated through webinars and on social media platforms

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	• INTOSAI-Donor Cooperation Meetings	and other studies on SAI independence	
Set up and manage the SAI Independence Resource Centre (SIRC)	• SIRC maintained and updated according to Phase II plans • Review of academic literature on SAI Independence and contribution to Good Governance in other IDI working languages completed • Study on impact of COVID 19 on SAI Independence (131 responses) disseminated the report. Partnered with SAI Thailand to conduct research on the features of the Board Model, SAI Thailand developed the conceptual and analytical framework that we reviewed	• Commission a study to identify opportunities for relevant partnerships to advance SAI independence in selected countries • Along with SAI Thailand, finalise and publish research paper on the features of SAIs with the Board Model • Publish a paper on the emerging challenges related to implementation of INTOSAI P-10's principle 4 (access to information)[1] • Publish a paper on the emerging challenges related to implementation of INTOSAI P-10's principle 8 (financial and managerial autonomy) • Publish a discussion paper on SAI models	• Commissioned study on how independence can affect SAI's contribution to oversight in the extractive sector (to be published in 2023) • Provided input and comments to SAI Thailand's study on Board model and foresight • Developed a concept note on Proactive advocacy which includes a discussion on the classification of SAIs • Developed a technical note on how to assess SAIs level of financial autonomy in Francophone Africa (Note to be published in 2023)
Develop, design and disseminate advocacy, communication and capacity development materials	• Developed SAI Independence Resource kit for in-country donor staff and presented at IDSC meeting • Developed capacity development products (eLearning course and webinars) • Development and dissemination of communication material through traditional media, social media and online platform • Developed visual contents and adapted communication material to social media and online platforms	• Adaptation of the SAI Independence Resource Kit to CSOs • Continuous dissemination of communication package for SAI Leadership and other resource kits • Actively leverage partners' platforms to disseminate communication material • Organize awareness raising courses on SAIs, their independence, and their contribution to accountability for CSOs and Media Develop visual content and adapt communication material to social media and online platforms	• Resource kit for SAIs and CSO's was published with TI and is available in all IDI working languages • Video and communications materials developed and disseminated on social media
Respond to emerging threats	• 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 • Facilitate stakeholder dialogue on cases and provided platform for coordinated assessment of cases	• One SIRAM case conducted within timelines established in the SIRAM TORs. • Another SIRAM case required much more time due to its complexity

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[1] Delayed to 2023 due to reprioritization

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	• Process cases received within the timelines • Establishment of a proactive advocacy function to identify trigger moments and windows of opportunity • Provided updates on SIRAM in Donor Coordination and core donor meetings	• Ongoing dialogue with SAIs and other stakeholders to continuously scan the environment to monitor potential developments • Actively disseminate advocacy results on social media and other online platforms	• Stronger Stakeholder engagement, including Development Partners and non-state actors (media and CSOs) throughout SIRAM cases • Establishment of reference group to support proactive advocacy and development of a concept note to inform proactive advocacy efforts at country-level
COMPONENT 2: PROVIDE TARGETED SAI-LEVEL SUPPORT			
Support to SAI leadership (New Initiative)	• Conducted a gender analysis • Dissemination of the English version communication package on SAI Independence for Heads of SAIs • Organized two seminars and webinars	• Dissemination of the communication package on SAI Independence for Heads of SAIs in IDI working languages and through different channels • Development of technical packages and examples of adaptation INTOSAI-P- 1 and 10 principles in different contexts	• Continued dissemination the Resource Kit for SAI Leaders • Contributed to French version GIFT Online course on Fiscal Transparency which was attended by SAI leaders
SAI-level support to SAIs from bilateral support	• 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	• Continued input to the legal process in South Sudan • Continued input to the legal process in Somalia • Continued input to the legal process in Madagascar • Continued input t to the legal process in the Gambia	• Provided technical support to the SAI of Madagascar on financial independence • Input was provided to the legal processes in South Sudan and Somalia
SAI-level support to SAIs coming from other initiatives or workstreams	• Facilitated stakeholder engagement in support of independence to SAIs from Northern Pacific • Supported SAIs from the pilot phase (Suriname and Gabon) • Supported MASTERY Initiative	• Continued support to SAIs from the pilot phase (Suriname and Gabon) • Support to SAI from the MASTERY Initiative	• Supported the SAI of Gabon in organizing a hybrid workshop for the review and tabling of their secondary Law • Supported the SAI of Bulgaria and Belize as a follow-up to the Mastery
SAI-level support to other SAIs	• Provision of support on ad-hoc basis to Ecuador, Aruba and Belize	• Provision of support on ad-hoc basis, including to SAI Sudan on legal framework	• Supported the SAI of Solomon in piloting the resource kit for CSO
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE			

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	• Initiated dialogue with EITI, U4 and OXFAM • Engaged with several organizations working on horizontal and diagonal accountability, including GIFT, TI, EITI, WJP, Oxfam, U4 Contributed to the webinar organized by the KSC research group on SAI Independence • Established contact with ASOSAI current chair to conduct joint research on the SAI Independence. • Continuous dialogue with INTOSAI Regions to create synergies on support on SAI Independence	• Follow-up on the initial dialogue with: EITI, OXFAM, GIFT, TI (SANCUS), WJP, and ASOSAI • Engage civil society partners (TI, Oxfam) in the development of a resource kit for CSOs on SAI independence, and in its dissemination • Engage with EITI and Oxfam to position SAI independence in the EITI mainstreaming agenda, through research and seminars • Collaborate with GIFT on joint project to highlight SAI independence in context of fiscal transparency initiatives • Collaborate with OLACEFS and EUROSAI to disseminate the strategies, activities, and products of IDI in relation to SAI independence • Execute joint activities with TI (SANCUS project) to prepare a resource kit on SAI independence for CSOs, collaborate on the SIRAM cases through the TI national chapters, and study the role of SAIs in different accountability institutional arrangements	• Organized joint workshop with EITI on Strengthening public oversight of extractive industries • Provided input to revision of EITI standard to highlight role of Independent SAIs • Hosted session during World Justice Forum 2022 on "Challenges and Trends for Accountability Institutions" • Published and disseminate the SAI CSO Resource kit with TI • Contributed to GIFT Online Course for Fiscal Transparency • Strengthened interaction with IMF on the topic of SAI Independence through country level interaction • Attended Regional events (AFROSAI-E/CAROSAI) to advocate for SAI independence
General Management of the Work stream			
Work stream Management	• Work stream designed and implementation strategy developed • Refined the implementation approach for the support to SAIs component • Identified strategic partners for the global advocacy and support component	• Establish an external SAI Independence support function (consultant framework contract) • Expand the research function and establish strategic partnerships	• Research function expanded through strategic partnerships with academia and global networks (WJP, EITI, TI) • Joint activities and products with University of Pisa and WJP, TI, and EITI • Dialogue with OECD and Hertie School of Governance

E. Contribution to IDI Cross-Cutting Priorities

<u>SAI Culture and Leadership</u>

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 is 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.

<u>SAI communication and stakeholder engagement</u>

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.

The work stream also established partnerships with different actors, which oversee global processes promoting transparency, accountability, rule of law as well as international accepted good practices. This was initiated through interaction with the WJP, TI, OGP, GIFT, EITI and OECD.

<u>Inclusiveness and Gender</u>

As there is no evident entry point for gender and inclusiveness in the work of the workstream, the main focus has been to ensure a gender balance in terms of staff participating in the different activities of the workstream.

F. 2022 Results Achieved

<u>IDI Output Indicators</u>

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
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	10
					Actual	5	5	9	10
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	Knowledge centre gets over 200 unique views per year
					Actual	ToRs for Knowledge Centre developed	SAI Independence Resourc	Videos produced Webinars organized	SAI Independence Resource Centre website

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
						e Centre launched & populated	Contributed to eLearning course on fiscal transparency 80+ documents uploaded on SIRC 2500+ individual visits 20 000 downloads from the SIRC		had over 3000 visitors, 90% of which were new visitors to site content.[2] , .
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)	240 (44% female)
					Actual	67 (49% female)	113[3] (45% female)	226 (55% female)	345 (49% 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	Events: 12 Products: 8
					Actual	Events: 8 Products: 1	Events: 10 Products: 3	Events: 15 Products: 5	Events: 20 Products: 9
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 %	100%
					Actual	Mechanism established and piloted in three cases	100%	100%	75%[4]

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[2] Additional advocacy content and resources will be added to the site in 2023. Two videos were produced for social media. EITI workshop recap had 1800+ views and CSO Resource Kit video had 2300+ views on IDI channels. Resource Kit pdf launched on IDI website w/ TI in four languages. Over 3,300 site visits and combined 750+ downloads

[3] This number includes the participants of the ARABOSAI SAI Donor engagement workshop

[4] This cumulative number of 75% over the whole period includes 50% for 2022 as the Poland case was not processed within 30 days. Ideally the indicator should be revised for the next SP to capture the complexity of the cases and its impact on the processing times.

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	2022
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	9
					Actual	4	5	7	9
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	6
					Actual	10	10	14	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	4
					Actual	2	4	5	5

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate and developmental 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: 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: 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 2022,

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

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

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

There is a large academic community studying issues directly related to SAI independence. Until 2022, the workstream had done little to engage with this community. To leverage the knowledge and information available in the academic community on the benefits of SAIs and specifically SAI independence, IDI has begun to explore opportunities for engagement with various academic communities, mainly through direct contacts with research institutions and Universities.

Growing Complexity of Reactive advocacy requests

In 2022, we noticed a growing complexity in the cases submitted trough SIRAM. In the meantime, there was a stronger interest from stakeholders in accessing the underlying analysis the SIRAM team conducted before issuing a response. These developments reflect a growth in the credibility of our reactive advocacy as well as they indicate the necessary competencies and resources, including time, which will be needed to properly analyse the advocacy requests going forward.

Leveraging on partnerships to enhance digital advocacy

Partnerships have been beneficial in terms of dissemination of materials on social media and reaching out to broader communities. This digital media-specific approach has led to the creation of online communities and consolidation of networks via the multiplier and ripple effects of social media.