









Background

Leadership is widely recognised as the most effective moving force, which transforms a SAI.

Leadership sets the tone at the top and guides the organization towards change. It is critical for achieving good governance in the SAI's operations and in demonstrating transparency and accountability. Leadership is also a main driver of achieving audit quality in line with standards and in managing relationships with key external stakeholders.

For these reasons, strengthening "SAI Leadership" is a cross-cutting priority in the IDI Strategic Plan for 2019-2023.

Objective

MASTERY is an IDI initiative aimed at empowering SAI leaders to effectively perform their leadership roles and so exert a greater impact within and beyond their SAIs.

To this end, MASTERY will run a series of Masterclasses where Heads of SAIs will have the opportunity to acquire in-depth knowledge on key topics, learn from inter-acting with internationally renowned speakers and share experiences in an inspiring and academic environment.

Delivery approach

The Masterclasses will be delivered in face-to-face for a duration of not more than 3 days per masterclass for a group of 10-15 Heads of SAIs.

Depending on interest, the Masterclass will be run in English, French and Spanish.

Topics

In 2023, and following the successful pilot experience of 2021 and 2022 Masterclasses, we will continue with the roll out and the focus will be on the following topics:

- Role of SAI leaders in supporting SAI independence.
- SAIs and Public Financial Management: a foresight exercise.
- Inclusive Leadership.

(See below for more information on the topics)

Participation

Participation is open to Heads of SAIs which express interest in the topics. IDI will invite the participants considering the availability of places and the interest expressed.

Masterclass topics 2023



TOPIC 1: Role of SAI leaders in supporting SAI independence

66 In order to be credible, effective, transparent, and fight corruption – in fact, to deliver its mandate to hold governments to account – there is no factor more important in an SAI's make-up and suite of tools than its independence.

Einar Gørissen, Director-General of the IDI

66 Independence can not only be something given to Supreme Audit Institutions, but it is to be earned also.

Mr. Shashi Kant Sharma, Former Comptroller General of India

The aim of the Leadership Masterclass on SAI Independence is to enable SAI leaders to actively exercise their power and influence to enhance the independence of their institutions.

By participating in the Leadership Masterclass on independence, Heads of SAIs can expect to:

- Enhance their understanding of the importance and aspects of SAI independence, both internally and externally.
- Share their experiences and challenges, get advice and learn from internationally renowned speakers and other SAI leaders that are working to address similar independence challenges in a closed-room setting.
- Establish an Action Plan to advocate for and support independence (Optional based on SAI Leaders need).

TOPIC 2: SAIs and Public Financial Management: a foresight exercise

Public Financial Management (PFM) is changing rapidly: the nature and size of public expenditure, the service delivery methods, the accounting and control system, the reporting channels among others are all in reform and transformation. The SAIs, being a major player in PFM, shall be aware of this transformation, look ahead and anticipate future trends. SAIs shall design proactive steps to address the future risks and to take advantage of emerging opportunities.

The Strategic Foresight offers a multidisciplinary-perspective tool to do this exercise and to help SAIs to become future-proof institutions, to remain relevant and continue adding value to society.

The aim of the Masterclass will be to scan future trends concerning Public Financial Management and enable SAI leaders to prepare their Institutions to confront the risks and identify the opportunities to secure relevance and impact

Through participation in the Masterclass, SAI leaders will be able to:

- Understand the concept of foresight.
- Recall the Public Financial Management basics: systems, actors, reform programs, transparency, accountability, controls, audit...
- Identify trends and plausible future scenarios for Public Financial Management: risk and challenges.
- Better prepare the SAIs for these plausible scenarios for securing relevance & impact: identify risks and opportunities; anticipate changes in terms of mandate, organization, knowledge and skills, reporting; spot implications for short term decision making.

TOPIC 3: Inclusive Leadership

Inclusive leadership is emerging as one of the key capabilities in helping SAIs to adapt to the rapid changing environment and dynamics.

The aim of this masterclass is to build on SAI leaders experiences and other experts in generating ideas how this could be achieved that will in turn help the SAI to achieve its mandate effectively.

Through participation in the Masterclass, SAI leaders will be able to:

- Understand the concept of Inclusive leadership-What it means and why it matters
- Share their current practices/status of diversity and inclusiveness in their SAI
- Acquire Expert knowledge on the best practices that support engagement and encourage Inclusive innovative approaches in the SAI
- Identify tools or techniques that support inclusive behaviour in the workplace.

Provisional Calendar 2023

Date	Step
May–June 2022	Invitation for SAIs to express interest in participating in the selected 3 topics
July 2022	Selection of Participants for the respective topics
August 2022	Sharing of Masterclass contents and literature
26-28 September 2022	Masterclass Topic 2: SAIs and Public Financial Management
13-15 March 2023	Masterclass Topic 1: Role of SAI Leadership in supporting SAI Independence
3-5 May 2023	Masterclass Topic 2: SAI and Public Financial Management – a foresight exercise
18-20 September 2023	Masterclass Topic 3: Inclusive Leadership