APPENDIX

IDI PERFORMANCE AND ACCOUNTABILITY REPORT

2020

A. Objective

To support SAIs in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their management and processes.
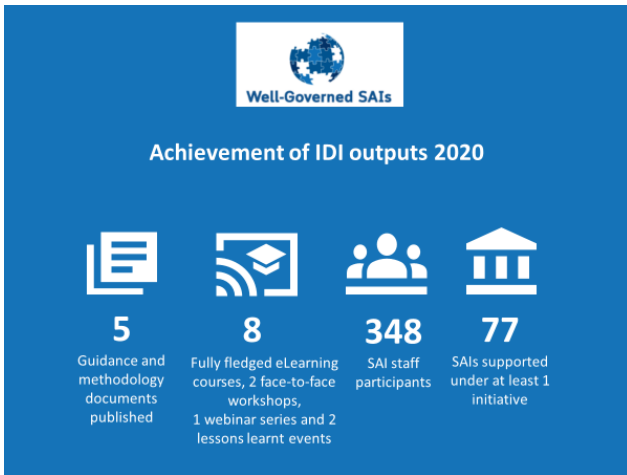
B. 2020 Performance Summary

Good governance of an SAI is fundamental for ensuring SAI credibility, effectiveness and delivery of high-quality audits that have societal impact. INTOSAI P-12 highlights the need for SAIs to, among others, periodically assess their performance and have robust organisational management structures and practices, including risk management. Such attributes are essential for SAIs that strive to make a difference and act as model institutions for accountability and transparency. Therefore, the Well-Governed work stream aims to support SAIs in key governance areas.

Countries which have benefited from Well-Governed SAIs Workstream activities

In 2020, such areas included performance measurement, strategic and operational planning, monitoring and reporting, ethics and stakeholder engagement. The work stream included four initiatives: (1) Enhance the measurement of SAI performance through SAI PMF; (2) Strategy, Performance Measurement and Reporting (SPMR); (3) SAIs Fighting Corruption (SFC); and (4) SAIs Engaging with Stakeholders (SES). The latter two initiatives came to an end in 2020. Given this, the work stream partially re-designed its focus areas. The re-design also aimed to enhance synergies between initiatives and better respond to emerging SAI needs, often exacerbated by the COVID-19 pandemic.

2020 proved to be an exceptionally challenging yet successful year for the work stream. The 2020 operational plan foresaw a highly intensive implementation schedule in terms of workshops, in-country field visits and events, most notably in SPMR, and the finalisation of the SFS and SES initiatives. A facilitated program on SAI PMF in the CAROSAI region had also been planned. The COVID-19 pandemic brought a halt to such events taking place physically.

Achievement of IDI outputs 2020

5 Guidance and methodology documents published

8 Fully fledged eLearning courses, 2 face-to-face workshops, 1 webinar series and 2 lessons learnt events

348 SAI staff participants

77 SAIs supported under at least 1 initiative

Nevertheless, most planned activities and interactions were successfully translated to a digital format and conducted remotely. This included six eLearning courses under SPMR (each delivered over 6-8 weeks via the LMS system). Under SAI PMF, the team provided a stand-alone basic training course as online activity. The CAROSAI facilitated programme could also take off through an eLearning SAI PMF basic training and planning workshop. SES and SFC focused on finalisation activities and virtual lessons learnt workshops as implementation came to an end. Some activities heavily reliant on in-person travel, such as the SPMR field visits, had to be rescheduled for 2021.
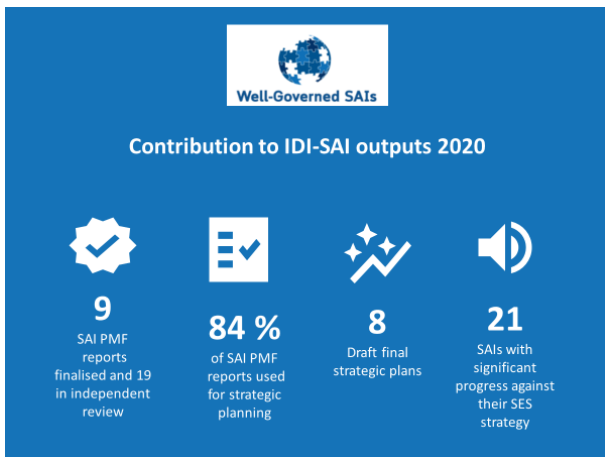
The in-country support for establishing platforms for stakeholder engagement and fight against corruption under SES and SFC respectively, also had to be cancelled due to the travel restrictions and the completion of the two initiatives.

COVID-19 also brought a stronger focus on the development and adjustment of methodological and guidance documents. Under SAI PMF, the team mostly finalised the light-touch revision of the SAI PMF methodology in line with the changes in the IFPP framework. The team also produced a series of essential guidance documents on SAI PMF, related to report-writing, frequently asked questions and independent review. Under SPMR, the SAI Strategic Management Handbook Version 1 was published in English as a Global Public Good based on the comments received during the public exposure. It also incorporated a COVID-19 perspective as well as a stronger emphasis on gender. The handbook accumulated over 200 downloads in the first 24 hours after publication of the IDI website. The SPMR team also prepared two additional guides on the strategic management implications of COVID-19. Another COVID-19 driven activity was a webinar series on critical issues brought forward by the pandemic for the participating SAIs from English-speaking regions. The tool for assessment of adherence to ISSAI-130 ethical requirements was finalised under SFC. The approach for mapping and analysis of SAI stakeholders, developed under SES, was adjusted to incorporate a COVID-19 lense and applied for the SAIs participating in SPMR.

Work stream members worked very intensively on the transition to eLearning while at the same time making adjustments of materials and methodology to incorporate a COVID-19 perspective. The resulting eLearning courses, such as on SAI PMF, and on strategic and operational planning under SPMR, are thus highly relevant in the context of COVID-19. Also, they demonstrated that eLearning is feasible for the large majority of activities, albeit it does not fully replace some aspects of face-to-face interactions, such as peer learning or the ability to rapidly adjust content in response to audience needs . Organising large-scale online events such as the SES Lessons learnt workshop, also functioned well. The SFC and SES initiatives used digital surveys to gather SAI reflections on their participation in the initiatives. Evaluation forms from the online events prove that participants were highly satisfies with the eLearning courses and that their objectives were overwhelmingly met or exceeded.

Contribution to IDI-SAI outputs 2020

9 SAI PMF reports finalised and 19 in independent review

84 % of SAI PMF reports used for strategic planning

8 Draft final strategic plans

21 SAIs with significant progress against their SES strategy

As a result of the intensive work during 2020, the work stream succeeded in meeting or exceeding most of the targets related to IDI-supported SAI outputs. The numbers of finalised SAI PMF assessments, draft final strategic plans and SAIs demonstrating progress towards the achievement of their strategies for stakeholder engagement were all met. The target of 90% of SAIs using their SAI PMF assessment for strategic planning was narrowly missed (84% vs a target of 90%), however it should be noted that under SPMR, many SAIs already use the results of draft final SAI PMF assessments. One target that was not met was on SAI performance reporting. This had to be shifted to 2021 due to the pandemic. Similarly, theplan under SFC was to support one SAI in establishing a platform at the country level, but the current situation did not allow for such activity.

COVID-19 highlighted that SAIs depend critically on robust planning and management processes and decision-making rooted in evidence that also considers the dynamic external environment. While some aspects are addressed through SAI PMF and SPMR, other support areas became more pronounced. Functioning ICT infrastructure, sound and inclusive human resource processes, dedicated risk and crisis management process, as well as foresightful leadership, received renewed attention, including from the IDI Board that noted a need for the IDI to consider support provision in such areas. Responding to the drastic changes in the external environment also required SAIs to adjust their strategic and operational plans. Therefore, the IDI and the work stream held a digital strategic planning meeting and decided to launch four new initiatives. Those were developed as high-level concepts, with detailed planning to be done in 2021. The new initiatives focus on ICT Governance; Human Resources, Ethics and Gender (HEG); Risk and Crisis Management (RCM); and Masterclasses for SAI Leadership.

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Providing holistic capacity development support under the Well-Governed work stream:

The case of SAI Maldives

The case of SAI of Maldives clearly demonstrates the advantages of providing holistic support to an SAI in the various interrelated areas within the work stream. Through linking and building on the achievements in the various initiatives, the SAI has emerged a stronger, better-governed SAI, on good course to enhancing sustainably its performance. To provide more such coordinated support and better support synergies between the various initiatives were key objectives of the Well-Governed work stream re-design in 2020.

SAI Maldives participated successfully in both the SES and SFC initiatives. It produced a stakeholder engagement strategy and an ISSAI 130-assessment of its ethical practices, next to an audit of the institutional framework for fighting against corruption. At the end of 2017, a team from SAI Maldives participated in a SAI PMF training, which triggered interest for carrying out a holistic assessment of performance.

In early 2019, the Head of the SAI of Maldives decided to join the SPMR initiative. A regional resource person from SAI Bhutan assumed the role of a main advisor to the SAI under SPMR, thereby ensuring peer learning and regional capacity building.

After less than two years of participation in SPMR, the SAI of Maldives has already produced some impressive results. It has completed a draft final SAI PMF report, currently in independent review. The preliminary findings of this report were extensively discussed internally to ensure ownership and understanding for their implications for future capacity development needs. Next to SAI PMF, the SAI also built on the work done under SES in terms of stakeholder mapping and analysis. On that basis, in late 2020, the finalised their new strategic plan and adopted it for use. The strategic plan was also subject to intensive internal discussion and benefits from the unreserved support of the Head of the SAI. One of the strategic priorities in this plan is the enhanced digitalisation of the SAI, which received renewed attention given the COVID-19 pandemic. The strategic plan also foresees continued work on complying with ISSAI 130, thus building on the participation in the SFC initiative. Finally, the SAI is currently working on updating their annual work plan following the SPMR methodology, and intends to link the 2022 annual work plan fully to the new strategic plan.

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C. Delivery

Partnerships

Existing partnerships under the Strategic Management component include the CBC as the governance lead under SAI PMF and the Swiss State Secretariat for Economic Affairs (SECO) and SAI Saudi Arabia for SPMR. The Inter-American Development Bank (IADB) provided funding for SAI PMF implementation in OLACEFS. SAI Qatar provided funding for SAI PMF in ARABOSAI. Irish Aid provides funding for SAI PMF globally. Besides, an Independent Advisory Group (IAG) consisting of SAIs and donors, provides strategic advice to the implementation of the SAI PMF strategy. The SAIs of Indonesia, Brazil, Malawi, Norway and Tunisia have provided support through resource persons for SAI PMF. SPMR implementation is greatly aided by resource persons from the SAIs of Bhutan, Guam, Indonesia, Cayman Islands, Kenya, Tunisia, Costa Rica and El Salvador. In addition, the SAI of Norway provided a full-time secondee for SPMR implementation. The INTOSAI regional bodies AFROSAI-E and PASAI and CEDEIR in OLACEFS, are also providing valuable support for SAI PMF and SPMR implementation. For the new initiatives, ICT Governance, HEG, RCM and Leadership masterclasses, we will seek to build new partnerships, both with interested donors and peer SAIs and other organisations that can enhance and support delivery.

The work stream also utilises 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).

Delivery Mechanisms

The delivery mechanisms used in 2020 can be split into two groups – face-to-face interactions (used in the first two months of the year) and digital delivery, applicable to the rest of the year's delivery .

- Face-to-face interactions included training of SPMR resource persons in French, an SAI PMF workshop to support fieldwork , an operational planning workshop , and a strategic planning workshop .
- Digital delivery included webinars and webinar series, eLearning courses; lessons learnt workshops and ongoing remote support to participating SAIs towards finalising planned deliverables.

D. Delivery Against our (Revised) Operational Plan

IDI reformulated its 2020 plan in May, in response to COVID-19. The following table reports our delivery against this revised plan[1].

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
COMPONENT 1: ENHANCE THE MEASUREMENT OF SAI PERFORMANCE			
Enhance the measurement of SAI performance through SAI PMF	- New SAI PMF Implementation Strategy 2020-2022 approved - Basic, advanced and independent review training modules developed and delivered multiple times - A cadre of independent reviewers and regional SAI PMF experts broadened - SAI PMF facilitated programmes in ASOSAI and PASAI - Independent review and repeat assessment guidance finalised	- Light touch revision of the SAI PMF framework - Preparing guidance material and administering independent reviews - eLearning SAI PMF basic training course - CAROSAI delivered as blended approach, with basic training&planning workshop in 2020 and review workshop postponed to the beginning of 2021	- Light touch revision mostly conducted according to plan. English version with references aligned with IFPP will be published March 2021 - Independent reviews administered and conducted on a continuous basis - New independent reviewers developed through individual mentoring - Revised Frequently Asked Questions and a new SAI PMF reporting template published - Communication plan outlining activities for 2021 developed by CBC in consultation with IDI - Stand-alone basic training delivered as eLearning - Planning workshop in the CAROSAI programme delivered as eLearning. Review workshop to be delivered February 2021

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[1] The IDI OP Addendum 2020 included a scenario that no face to face events could be delivered between late March and end of December. Reporting is against the activities and results planned for this scenario.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
COMPONENT 2: STRENGTHEN STRATEGIC MANAGEMENT AND ETHICAL BEHAVIOUR IN SAIs			
SPMR: Methodological foundations and management	• Internal draft strategic management handbook finalised • SPMR courseware developed, piloted and refined • Strategic management resource persons trained • Strong monitoring and reporting routines with funding partners • Agreements with six INTOSAI regions and sub-regions and 43 participating SAIs in the global roll-out	• All originally planned activities are kept and, in many cases, brought forward in terms of timing • Enhanced focus on preparing SPMR eLearning approach • Timing of mid-term evaluation may be shifted in agreement with SECO	• SAI strategic management handbook Version 1 (final) published in English • SPMR courseware for stakeholder assessment, strategic and operational planning refined and translated to eLearning, COVID-19 perspective incorporated • Two guidance notes on strategic management and COVID-19 • Guidance note for regions to be developed in 2021 • Pilot workshop CAROSAI to be delivered in 2021 • Mid-term evaluation agreed for mid-2021
SPMR: SAI PMF assessments	• Supported planning, field work and analysis of SAI PMF results in over 40 SAIs • Draft SAI PMF reports for several SAIs in ASOSAI, EUROSAI and AFROSAI-E regional groups	• Planned SAI PMF review meetings in ARABOSAI and OLACEFS as eLearning • Original plan on finalising all SAI PMF assessments in six regions still valid • Independent reviews of SAI PMF reports	• SAI PMF review meetings in OLACEFS and ARABOSAI done • 9 SAI PMF assessments finalised • 19 SAI PMF assessments independently reviewed and pending finalisation • 6 SAI PMF reports ready for an independent review
SPMR: Strategic and operational planning	• Strategic and operational planning approach piloted in PASAI and CAROSAI for 17 SAIs and refined subsequently	• Facilitate finalisation of strategic plans in EUROSAI, ASOSAI and AFROSAI-E • Strategic planning eLearning workshops to be held in Q3-Q4 for CREFIAF, ARABOSAI and OLACEFS, support draft strategic plans for SAIs from those regions • Operational planning workshops to be held as eLearning for EUROSAI and ASOSAI, postponed to 2021 for CREFIAF, ARABOSAI and OLACEFS • Finalised operational plans for AFROSAI-E, EUROSAI and ASOSAI	• eLearning strategic planning workshops held for CREFIAF and OLACEFS • eLearning operational planning workshops held for EUROSAI and ASOSAI • Remote support on strategic and operational planning provided continuously for all participating SAIs • 8 draft final strategic plans pending management approval • 5 draft operational plans

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
SPMR: Monitoring and reporting	• Monitoring and reporting approach piloted in PASAI for 12 SAIs and refined subsequently	• Cover parts on the monitoring and reporting material through eLearning for AFROSAI-E, EUROSAI, and ASOSAI • No SPMR field visits possible	• Delivery of eLearning shifted to 2021 to allow for further revision of approach to include stronger focus on decision-making, risk and change management • Few SPMR field visits done early 2020, but large majority shifted to 2021 pending possibility to travel
SFC: SAI Leading by example in implementing of ISSAI 130 -SAIs Code of Ethics	• Draft guidance and courseware on assessing ISSAI 130 implementation applied in CREFIAF (12 SAIs), ARABOSAI (10 SAIs) OLACEFS (12 SAIs) and English-speaking regions (12 SAIs), and ISSAI 130 assessments conducted & reviewed in those regions	• Facilitate online Lessons learning and experience sharing on ISSAI 130 assessment (ARABOSAI, CREFIAF & OLACEFS) • Finalise tool on 'Assessing Implementation of ISSAI 130 - Code of Ethics' and courseware, to be offered as a follow-up of a SAI PMF assessment	• Lessons learned and SAIs' experiences collected and documented through online surveys in ARABOSAI, CREFIAF, OLACEFS and English speaking regions • Tool on 'Assessing Implementation of ISSAI 130 - Code of Ethics' revised
SFC: Cooperative Audit of institutional framework for fighting corruption	• Guidance and courseware on Auditing Institutional Frameworks for Fighting Corruption applied in CREFIAF (14 SAIs), ARABOSAI (10 SAIs) OLACEFS (12 SAIs) and English-speaking regions (18 SAIs), and cooperative audits planned, conducted & reviewed in those regions.	• Examine feasibility of developing and publishing a Global Compendium of audits of institutional frameworks for fighting corruption • Facilitate online lessons learning and experience sharing (ARABOSAI, CREFIAF & OLACEFS)	• Compendium assessed as non-feasible and of limited added value due to methodological constraints • Lessons learned and SAI's experiences collected and documented through online surveys in ARABOSAI, CREFIAF OLACEFS and English speaking regions
COMPONENT 3: SUPPORT SAIs IN STRENGTHENING ENGAGEMENT WITH STAKEHOLDERS			
Support SAIs in strengthening engagement with stakeholders	• Stocktake (research) on SAIs practices in engaging with stakeholders • Development of courseware and draft guidance (for training purposes) on stakeholder engagement practices • Provided training to 78 SAIs in developing strategies and action plans • Facilitated experience sharing in the implementation of strategies for SAIs from CREFIAF and AFROSAI-E	• Update of SES guidance materials • Support to one SAI in implementing stakeholder engagement strategies in ARABOSAI (no travel required) • Support SAIs in sharing their experiences in the strategy implementation through establishing e-platforms and lesson learnt workshops	• Lessons learned and SAI's experiences collected and documented through online survey in CREFIAF • Lesson Learnt for SAIs from AFROSAI-E, ASOSAI and PASAI collected through the IDI eLearning Platform where 21 SAI participated • Update to the SES guidance updated and shared with the participating SAIs

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
SFC: Provide support to SAIs for establishing stakeholder platforms for fighting corruption	N/A	• Support to one SAI in engaging with stakeholders on anti-corruption in ARABOSAI (no travel required)	• Not feasible in practice in a remote format and without face to face interactions between the SAI and in-country anti-corruption stakeholders.
General Management of the Work Stream			
Stakeholder management	N/A	• Develop and finalise a new work stream design and delivery approach for 2021	• Work stream design and delivery approach finalised

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The work stream includes various elements related to SAI leadership and culture. In SAI PMF, one indicator assesses leadership practices and internal communication. Under SPMR, both elements are covered by dedicated sections in the Strategic Management handbook. The monitoring and reporting part of SPMR has been revised to cover more strongly the aspect of managing and implementing change, of which leadership and SAI culture are key determinants.

In 2020, various activities aimed at enhancing the awareness and engagement of SAI leadership. These included formal communication, next to supporting SAI teams in presentations to their leadership on progress achieved. The COVID-19 guidance on SAI Strategic Management was deemed particularly relevant by SAI leadership. Lastly, the SAI Strategic Management Handbook includes succinct 1-page summaries and guidance aimed at SAI leadership that may not have the time to read the detailed chapters.

Furthermore, as part of the work stream re-design, we decided to develop a dedicated initiative focusing on SAI leadership. There is a uniform approach agreed for all new initiatives in terms of engaging with leadership at the onset of participation and building in specific and regular leadership interactions with implementation to support ownership and commitments.

SAI Communications and Stakeholder Engagement

In 2020, the SES initiative came to an end. Over a period of four years, SES supported SAIs in stakeholder mapping, analysis and prioritisation. A key output of SES was that SAIs developed strategies and action plans for engaging with external stakeholders. As a result of this work, in 2020, the SES team updated a guidance document capturing the experiences and lessons learnt from the development and implementation process for those strategies.

Stakeholder engagement is also a significant element in the other three initiatives. SAI PMF assesses the SAI's relationship with key external stakeholders and identifies good practices, strengths and weaknesses that can aide further development. In the context of COVID-19, this part of the assessment has provided useful inputs on potential entry points and main issues to consider when aiming to strengthen stakeholder relations.

Under SPMR, the approach for analysing stakeholder views and expectations from the SAI, which builds on the SES methodology, was adjusted in 2020 to include a COVID-19 lens. A central aspect to consider was on whether, when, and how to approach external stakeholders given that the pandemic made reaching out not only difficult but also often sensitive.

Also, within the Cooperative Performance Audit of the Institutional Framework for Fighting Corruption, SAIs have been provided with guidance at the audit planning stage on conducting a stakeholder analysis, and especially identifying different stakeholders that are part of the framework for fighting corruption at the national level. One dimension of SFC aims at strengthening the collaboration between the SAI and relevant stakeholders involved in the fight against corruption at the national level.

Inclusiveness and Gender

Under the existing initiatives, there is already a strong focus on promoting gender and inclusiveness. When discussing the admittedly limited relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare, the SAI PMF team has incorporated a more pronounced gender perspective. Under SPMR, SAIs are encouraged to consider gender as a priority in their strategic plans. So far, two SAIs have committed to including gender as a strategic priority. The SAI Strategic Management handbook includes a strong gender lens, providing relevant examples and instances where gender equality is crucial for SAIs.

Towards the end of 2020, an external expert carried out a high-level gender scan of all existing and new initiatives under the work stream. A dedicated initiative on Human Resources, Ethics and Gender was also decided upon, given the need to support SAIs in becoming model organisations on gender equality.

F.   2020 Results Acheived

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results		
						2019	2020	2021
Independent review (IR) of SAI PMF assessments	6	% of all (cumulative) finalised SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55 %	60 %	64 %
					Actual	56 %	61 %	
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1310 (44% female)	1400 (44% female)
					Actual	1235 (39% female)	1279 (40% female)	
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads
					Actual	Final draft	Version 1 published in English	

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results		
						2019	2020	2021
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	119 (44% female)	270 (44% female)
					Actual	79 (47% female)	239 (54% female)	
SAI professional staff capacity in Ethics developed	10	Cumulative number of SAI staff trained in assessing SAI practices in implementing SAI Code of Ethics (and female participation rate each year)	IDI internal monitoring system	0 (2017)	Target	Total: 120 (44% female)	Total: 126 (42% female)	N/A (initiative completed)
					Actual	Total: 126 (42% female)	Total: 126 (42% female)	
SAI professional staff capacity in stakeholder engagement developed	12	Cumulative number of SAI staff trained in assessing SAI practices in Engaging with Stakeholders (and female participation rate each year)	IDI internal monitoring system	118 (47% female) (Eng, Fre, Ara) (2017)	Target	230 (44% female)	143 (44% female)	N/A (initiative completed)
					Actual	143 (44% female)	143 (44% female)	

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
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b)2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25
					Actual	a) 57 b) 4 c) 12	a) 70 b) 7 c) 14	
SAI performance assessments used	5	Percentage of all (cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90 %	90 %	90 %
					Actual	78 %	84 %	
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20
					Actual	7	15	
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	3	15
					Actual	0	0	
Stronger SAI Code of Ethics	8	Cumulative number of SAIs (supported by IDI) that complete assessments of their practices in implementing SAIs Code of Ethics (ISSAI 30)	IDI Annual Performance & Accountability Reports	0 (2017)	Target	30	46	N/A (initiative completed)
					Actual	46	46	

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAIs Engage with Stakeholders	9	Cumulative number of SAIs (supported by IDI) that complete their stakeholder engagement strategy and action plan	IDI Annual Performance & Accountability Reports	0 (2017)	Target	44	70	N/A (initiative completed)
					Actual	69	69	
SAIs Engage with Stakeholders	10	Cumulative number of SAIs (supported by IDI) whose annual (or other) report demonstrates significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	5	48	N/A (initiative completed)
					Actual	33	54	
SAIs Partner to Fight Corruption	11	Cumulative number of SAIs that establish a SAI-Stakeholder platform for fighting corruption	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	1	N/A (initiative completed)
					Actual	0	0	

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 delivery of the IDI strategic plan.

IDI has not identified <u>additional</u> risks which may prevent the well-governed SAIs work stream from delivering its expected results beyond those captured at the overall IDI level.

H. Lessons Learned

The following new lessons were learned from the work stream during 2020.

IDI Delivery Model

Remote support accentuates different levels of commitment: From the beginning of the SPMR global roll-out different levels of commitment to the initiative or parts of the initiative could be observed, leading to different levels of achievement. Face-to-face workshops or in-country visits have often served as a space where participants could dedicate their full potential to the tasks at hand. Remote support may come across as less compulsory, accentuating the difference between highly and less committed teams.

The move to eLearning can lead to more regular interactions: Since one-week workshops have been transformed into eLearning courses that span several weeks, IDI staff, resource people, and SAI participants have in many cases established routines of regular meetings and updates. This has led to more regular interactions between the SAIs and their advisors even beyond the eLearning courses.

Mobilising and Developing Appropriate Expertise

Delayed publication of the SAI Strategic Management Handbook has allowed the integration of a COVID-19 perspective: The publication of the SAI Strategic Management Handbook had been delayed before the

onset of the COVID-19 pandemic. This has proven to be an advantage since additional elements of strategic management that became more pressing during 2020 could be added.

The role of resource people in eLearning needs to be defined: The roll-out of SPMR significantly depends on the contribution of resource people from the SAI community. So far, their role has been geared to assisting with the facilitation of workshops and following up on individual SAIs in between. The fully digitalised learning has re-defined part of their role and removed part of their incentives. Thus, they need to be replaced with an equivalent role in the eLearning environment.

Internal Planning

Adjustments of existing materials to fit the eLearning requirements take a long time: Despite the availability of fully developed courseware and materials for many of the activities under the various work stream initiatives, it took a lot of time to translate those into a format and approach suitable for remote learning over an extended period of time.

Facilitating SAI-led support

Internal coordination within participating SAIs needs to be facilitated: Experience has shown that internal communication is often weak, which may lead to low quality or delayed deliverables. The different participating SAI levels need to be continuously engaged to support the participating teams in driving the strategic management process within their organisations. In some cases, the reality of remote work accentuated this issue, with some team members only participating infrequently or pro-forma.

Communications and Social Media

Investments in high-quality visual content pay off: All three publications under SPMR in 2020 benefitted from high-quality graphic design. The team received numerous positive reflections from readers that such design strongly supports readability, accessibility and comprehension of the content.