



APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT

2021

Corporate and Cross-Cutting Issues



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1. Maintaining Good Governance

IDI's Board exercises oversight of IDI and sets the strategic and operational direction of IDI's work. It approves IDI's annual Operational Plans and Performance and Accountability Reports. The Board also evaluates its own performance annually to ensure that it is meeting its governance and oversight duties.

Due to COVID-19, all IDI Board meetings were held virtually in 2021. The March Board meeting focused on the approval of the 2020 audited financial statements and annual Performance and Accountability Report. The Board held an extraordinary meeting in June where it approved an updated Operational Plan and a revised budget 2021 and discussed strategic foresight and emerging trends in a sharing and brainstorming session. This fed into discussions of the November Board's exchange on IDI's strategic planning. The November Board meeting also approved the 2022 Operational Plan and budget.

During 2021, the Board continued to approve IDI's corporate risk register and a register of related parties, to aid in identifying and managing any potential conflicts of interests faced by the IDI Board and management team. This register is publicly available.

One Board member, Mr. Vítor Manuel da Silva Caldeira (previous President of the Portuguese Court of Audit), and the Board chair, Mr. Per-Kristian Foss (Auditor General, Norway until December 2021) left the IDI Board in 2021. Mr. Foss had served 8 years as IDI Board Chair and was succeeded by Mr. Karl Eirik Schjøtt-Pedersen.

Dasho Tashi (Auditor General, Bhutan) was appointed for his first three-year term as Board member following an open and competitive selection process.

The annual strategic dialogue between the IDI Board and the INTOSAI Donor Cooperation was delayed to 2022.

2. IDI Staff Recruitment, Development and Welfare

Recruitment

During 2021, two new staff joined IDI's independence team as its work expanded with SIRAM and the INTOSAI-Donor Cooperation focus on independence, including the Independence Goodwill Ambassador. Four staff joined the bilateral team, three to support SAI Madagascar under a large, five-year USAID funded initiative, and one to support the SAIs of South Sudan and Somalia. The relevant SAIs work stream expanded whilst the professional SAIs work stream reduced slightly. Overall staff levels increased by six in 2021, with four more staff already recruited to start in early 2022 or return from parental leave.

IDI's staffing levels (full time equivalents) at discrete points in time are summarised below¹. Given the increasing use of associates (see below) from 2021 onwards, these are now shown in brackets after the staff positions.

Work Stream / Unit	Dec 2018	Dec 2019	Dec 2020	Dec 2021
Independent SAIs	1,5	1,5	1,5	3.9
Well-Governed SAIs	8	9	9	7.8 (+0.3)
Professional SAIs	6	7	8	6.6 (+4.8)
Relevant SAIs	4	4	5	6.1 (+1.3)
Bilateral Support	4,5	4,5	4,5	8.9 (+1)
Global Foundations Unit	2,5	3,5	3,5	3.7
Director General & Strategic Support Unit	3	3	3	3.2
Administration	2,5	3,5	2,5	2.9
Total	33	36	37	43 (+7.4)
Gender-disaggregated	14f/19 m	17f/19 m	18f/19m	19 f/24m

Between 2018 and 2021, the gender balance in IDI's management team was 3 men to 1 woman.

Recruitments in 2021 included six men and three women, whilst one man and two women left (or went on parental leave). Two men and two women will join or return to IDI in early 2022. During 2022, IDI made efforts to encourage more female applicants and eliminate any perceived gender biases in how job adverts are written and in recruitment processes.

The overall illness rate for 2021 was 1,40% compared to 0,73% in 2020, compared to a Norwegian average of over 5%. Unlike 2020, relatively little staff time was lost due to COVID-19 in 2021, though some staff were restricted in their work due to home schooling during lockdowns.

To enable IDI to obtain specific expertise for focused assignments, and partly as a response to reduced incentives for in-kind support during COVID-19, IDI brought in five associates during 2021. These are non-staff positions filled by individuals working full or part time with IDI on a variety of medium-term arrangements, including secondments, consulting contracts and through agencies.

¹ Staff on parental leave are excluded from current staffing figures as costs are reimbursed from the Norwegian Government.

Staff Welfare and Mental Health

More than the physical restrictions, COVID-19 impacted on staff welfare and mental health. Staff welfare has always been a priority in IDI but with COVID-19 it has become more crucial than ever. Research confirms that a culture of fear and silence around mental health is costly to employers and as such we worked systematically through the IDI management team and our HR function to offer services to promote and ensure staff welfare. Both the IDI management and HR were trained by a counsellor in dealing with mental health issues. In addition, IDI offered counselling services through International SOS to employees. We also work actively to ensure that, during lockdowns, our employees are exposed to daily doses of fresh air and exercise: both recognised as valuable initiatives in ensuring good health. Staff well-being is now also more actively addressed in IDI's performance appraisals.

We continued to hold regular staff meetings to discuss the COVID-19 situation and ensured staff were appropriately supported. Such initiatives were crucial during the prolonged pandemic. The feedback from staff was very positive with regards to these initiatives. The feeling of being taken care of is a feeling we recognize as valuable during the pandemic. We believe this is a positive factor in increasing resilience.

During repeated lockdowns, IDI staff established virtual clubs to ensure staff remained connected with each other. These included a book club, music club, regular exercise sessions and competitions, virtual cooking classes and other team building activities.

The Director General and Deputy Director Generals take an active role in following up on employees with regards to the well-being of their staff. We remained one step ahead by offering flexible solutions to deal with challenging circumstances, especially promoting physical as well as mental health. A session focusing on mental health was held as part of the IDI staff meeting in order to ensure a resilient and open-minded IDI management and workforce.

Professional Teams

During 2021, we resumed work on the IDI competency framework, which had been put on hold during 2020. Strong progress was made, and a draft will be circulated to staff within the 1st quarter of 2022.

Again in 2021, IDI's in-person reporting meeting and annual staff meeting were replaced with a virtual winter market. The 2020/21 winter market included sessions on the IDI gender policy and strategy, changes to HR and time recording systems, a focus on ethics and safeguarding, and personal resilience. It also included knowledge sharing sessions covering bilateral support to SAIs and agile working. The 2021/22 winter market included a guest speaker on futuring and a focus on data science, machine learning and artificial intelligence.

In December, around 20 IDI staff took place in a virtual training course on introduction to futuring. This sought to give staff a basic introduction to some of the techniques of futuring, as a basis for integrating into the IDI strategic planning process, as well as several IDI initiatives.

3. IDI's Internal Support: Director General and Strategic Support Unit

A. Objective

The IDI Director General (DG) and the Strategic Support Unit (SSU) respond and add value to IDI's strategic priorities throughout the strategic cycle, which supports all work streams and units to create value for SAIs.

B. 2021 Performance Summary

Responsibility for the implementation of all IDI Strategic and Operational Plans and execution of IDI's budget and financial management is delegated from the IDI Board to the DG. The DG leads across IDI and drives the culture and tone for how IDI works. The DG represents IDI to the IDI Board, and is the senior external face of IDI, often representing IDI and the Chair of the IDI Board in INTOSAI committees and other external fora. The DG leads IDI's management team and establishes the framework for delegating responsibility and ensuring accountability within IDI.

SSU takes on tasks that cut across different IDI departments, maximises synergies and promotes consistently high quality within and between departments, and supports the IDI management team to enable them to focus on delivering their core tasks. SSU has the following broad objectives:

- Adds value to and supports IDI delivery departments and IDI administration
- Creates value through synergies, shared services and improving strategic planning and performance
- Adds value to corporate governance and support functions
- Leads or supports stakeholder management to optimise support to SAIs
- Serves as the focal point for IDI's Gender work

Strategic and Operational Planning

A surge on COVID-19 rates in many countries in late 2020 led to further lockdowns in early 2021 and ongoing restrictions to travel and face to face events. This necessitated a major revision to the IDI budget and operational plan, with planning addenda issued and approved by the IDI Board in June 2021.

2021 also saw the beginning of work on the next IDI strategic plan. First, IDI developed the terms of reference for the mid-term evaluation of implementation of the strategic plan 2019-23, which is a key input into developing the next strategic plan. Second, the IDI Board, management team and SSU held a session identifying emerging trends which might impact on SAIs and IDI in the future, leading to the first IDI register of emerging trends. Third, the Board agreed the outline plan and timetable for developing the strategic plan 2024-29. And finally, IDI staff attended an introductory training course on future, with a view to bringing a futuring approach into the strategic planning process.

Working with the IMF on the Audit of the Use of Emergency Financing

In 2021, IDI continued its partnership with the IMF. This work recognises that the nature of emergency financing led to a sudden increase in IMF interest in the work of SAIs. It seeks to influence the IMF to continue to use SAI reports, and support SAIs to produce and publish independent reports, not only during the emergency phase, but afterwards. As part of this, in June IDI published '[The Role of SAIs in Auditing the Domestic Budget Support of IMF Emergency Financing](#)', co-authored with IMF staff. The paper was launched with a virtual event in September, hosted by IDI and the IMF under the banner of the INTOSAI-Donor Cooperation, at which a wide range of stakeholders took part. The SAIs of Sierra Leone and Malawi shared their experiences of audits of the use of COVID-19 emergency financing.

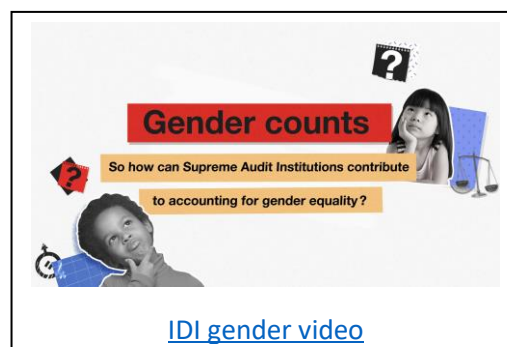
IDI staff also contributed to a chapter on ‘The Role of SAIs in Addressing Corruption, Including in Emergency Settings’, due for publication in early 2022. And IDI continued to support the IMF’s capacity development programme ‘Check the Receipts’, which began to provide bilateral support to SAIs to empower them to better audit emergency financing. The IMF began work in Mozambique and the Solomon Islands, with support plans also being developed for other countries. Finally, preliminary work began towards a SAI-focused event at the World Bank/IMF spring meetings in April 2022.

Gender in IDI supported through the IDI Gender Focal Point (GFP) in SSU

Continuing its journey towards a full integration of a gender perspective in IDI and support for SAIs, IDI published a new Gender Policy in 2021. While implementing the IDI Gender Strategy (2020) and Policy (2021) is a joint IDI responsibility, the IDI Gender Focal Point in SSU continued to spearhead IDI’s efforts in 2021. Throughout 2021, the IDI Gender Focal Point supported IDI work streams and units in conducting gender analyses in new initiatives and to generally better integrate gender and inclusiveness issues.

Awareness raising and advocacy remains important for a buy-in to this agenda both within IDI and with stakeholders. The IDI GFP spearheaded some of the following awareness raising activities in 2021:

- IDI’s dedicated social media activities and campaigns around the international women’s day and the 16 days of action against gender-based violence with the aim to showcase IDI and IDI’s stakeholders’ gender actions. IDI published a new IDI gender video and launched a [Gender Report](#) linked to the Global SAI Stocktaking Report 2020 (see also the IDI PAR 2021 Global Foundations appendix). In addition, IDI extensively contributed to a special gender focus of the 2022 winter edition of the [INTOSAI Journal](#).



Together with IDI’s strategic partner, the International Budget Partnership (IBP) and UN Women, IDI organised a high-level online event on “[Advancing Women’s Leadership in Public Finance](#)” at the 65th UN Commission on the Status of Women 2021. Speakers included the Auditor General of Costa Rica, and other prominent representatives from civil society and ministries of finance. A diverse set of stakeholders, from SAIs, civil society, ministries of finance and donors, participated. In addition, IDI cooperated with organisations such as Association of Chartered Certified Accountants (ACCA) and gave feedback to a new Canadian Audit and Accountability Foundation (CAAF) gender product.

Contributing to positive change:

Early evidence suggests, that IDI’s gender engagement and awareness raising efforts have contributed to influence SAIs, the INTOSAI community and other stakeholders in taking up gender and inclusiveness issues with the aim to make SAIs better and more relevant. Examples are

- enhanced SAI community’s support for better including a gender and inclusiveness lens in INTOSAI and the upcoming INTOSAI Strategic Plan,
- the willingness of stakeholders from the SAI community to participate in and to contribute to IDI events and initiatives and to articles on gender issues in the INTOSAI Journal,
- requests for cooperation from INTOSAI regions such as OLACEFS and AFROSAI-E that IDI readily accepted. IDI participated in OLACEFS and AFROSAI-E gender events and is an observer in the OLACEFS gender working group.
- The request for IDI support of a UN Women regional workshop on Gender Equality in Auditing Processes where participants from SAIs of the Western Balkans attended.

C. Delivery

Partnerships

IDI's delivery departments manage the majority of IDI's strategic partnerships. During 2021, SSU continued to support GFU to act as the coordinating point for partnerships which cut across several IDI units. In particular, the partnership with the IMF, where SSU provides the strategic lead due to its cross-cutting and strategic nature.

The IDI Gender Focal Point in SSU also started discussing a strategic partnership with UN Women. IDI decided to continue working on substantial and relevant areas with different UN Women entities at headquarters, regional and country level and discuss a potential partnership at a later stage. Cooperation with UN Women included the aforementioned joint high-level event at the 65th Commission on the Status of Women (done with UN Women HQ), a regional UN Women workshop for SAIs in the Europe and Central Asia region and cooperation with relevant UN Women country representations, such as in Uganda for IDI's pilot audit linked to SDG 5.2.

The DG led on representing IDI to many external stakeholders and fora, including SAIs, INTOSAI bodies and regions, academia, civil society and donors. SSU acted as the lead point for stakeholder management with IDI's core donor group and with donors funding IDI across multiple areas of IDI's work². IDI hosted two virtual meetings of its core donor group in January and June 2021, where discussions focused on IDI's operational planning and reporting, on the impact of the pandemic on SAIs, on IDI's partnership with the IMF and on IDI's planned response as well as on IDI's approach to strategic foresight.

Regarding financial partnerships, a proportion of DG and SSU costs are reallocated to work streams and Global Foundations and funded through those, while the remainder is funded through 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 DG and SSU mainly support and add value to IDI's strategic priorities and delivery mechanisms. This includes supporting IDI departments with their delivery mechanisms where SSU can add value. During 2021 SSU used eLearning, online meetings, online workshops and webinars to support IDI staff in their delivery. SSU also supported the IMF to set up and begin delivery on its SAI capacity development program 'Check the Receipts' and cooperated with IBP and UN Women in a high-level online event at the 65th Commission on the Status of Women (see above).

In addition, the IDI Gender Focal Point in SSU developed a self-paced online gender course for IDI staff in 2021 using the IDI Learning Management System (LMS).

D. Delivery Against our (Revised) Operational Plan

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

² In 2021, this included ADA, GA Canada, EU, FCDO-UK, Irish Aid, OAG Norway, SAI Qatar, SAI Saudi Arabia, SECO and SIDA.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place • IDI corporate risk register owned by Board & updated twice per year • System of annual portfolio reviews established • System for disclosing related parties and guarding against conflicts of interest implemented • Nomination and Remuneration Committee (NRC) of IDI Board supported 	<ul style="list-style-type: none"> • Facilitate virtual IDI Board meetings in March and November • Facilitate additional virtual meetings • Update IDI risk register for Board meetings • Conduct annual IDI portfolio review • Support NRC 	<ul style="list-style-type: none"> • Board meetings facilitated virtually in March and November • Additional virtual Board meeting facilitated in June • IDI risk register updated for March and November Board • Annual portfolio review conducted, additional discussions on foresight held in June Board meeting • NRC supported
IDI Strategic Planning	<ul style="list-style-type: none"> • IDI Strategic Plan 2019-23 developed & approved following extensive global consultation • Strategic review of IDI to increase resilience and thrive under the new normal 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Session on identifying emerging trends impacting SAIs and IDI held with Board members in June • IDI training on 'How to Future' delivered to around 20 staff in December 2021 • Plan the Plan for the IDI Strategic Plan 2024-29 approved by the IDI Board (b/f from 2022)
Operational Planning, Monitoring & Reporting	<ul style="list-style-type: none"> • IDI approach to Operational Plans and Performance & Accountability Reports firmly established • IDI results framework 2019- 23 developed in line with Strategic Plan 	<ul style="list-style-type: none"> • Issue IDI Performance & Accountability Report 2020 • Prepare IDI Operational Plan and support preparation of budget 2022 with in-built flexibilities • Support in-year budget revisions • Update admin. with changes to grant agreements • Update and report against IDI results framework 	<ul style="list-style-type: none"> • IDI Performance & Accountability Report 2020 issued • IDI Operational Plan and budget 2022 prepared and published • In-year revision of 2021 budget in June supported • Admin. updated on grant agreements changes • Progress and financial monitoring across IDI supported in September 2021 • Updated and reported against IDI results framework
Stakeholder Management & Dialogue	<ul style="list-style-type: none"> • Annual dialogue mechanisms established between IDI Board and development partners, IDI management and 	<ul style="list-style-type: none"> • Facilitate virtual annual dialogue between IDI Board and development partners 	<ul style="list-style-type: none"> • Virtual annual dialogue between IDI Board and development partners postponed to a face-to-face meeting 2022

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
	<p>funding donors, and between INTOSAI and its regional bodies.</p> <ul style="list-style-type: none"> Dialogue & reporting mechanisms established at level of specific grants 	<ul style="list-style-type: none"> Hold six-monthly strategic dialogue with IDI core funding donors (of which, one face to face if circumstances allow) Report to funding partners on use of grant funds Coordinate & support development of funding proposals 	<ul style="list-style-type: none"> Six-monthly strategic dialogue held virtually twice (January and June) Use of grant funds reported to funding donors Funding proposals coordinated and supported where relevant
Gender & Inclusion	<ul style="list-style-type: none"> Gender integration established as strategic shift in IDI 2019-23 Strategic Plan Initial development of IDI staff capacity on gender Gender analysis framework & guidance developed Gender event included at 2019 INTOSAI Congress External pool of gender advisors established IDI gender strategy approved & published Partnership on gender with UN Women & IBP initiated 	<ul style="list-style-type: none"> Support gender analysis in development of new IDI initiatives Support the implementation of the IDI gender strategy Continue to develop IDI staff competence on gender integration, including design of internal training course More focus on advocacy across INTOSAI to promote gender integration Develop & publish updated IDI gender policy Develop draft guidance on inclusion Explore new and invest in ongoing partnerships to further promote gender integration within INTOSAI 	<ul style="list-style-type: none"> Gender analyses for new IDI initiatives supported as needed (incl. CRISP, TOGETHER, FAI, Mastery, LOTA etc) Implementation of IDI gender strategy supported Internal online gender training course launched Advocated across INTOSAI, INTOSAI GS and INTOSAI regions to promote gender integration Gender policy published Guidance on inclusion provided, intersectionality included in gender policy Partnerships explored incl. with UN Women and IPU
Evaluations & Ensuring Quality	<ul style="list-style-type: none"> IDI rolling evaluation plan 2019-23 established IDI evaluation policy & guidance finalised and published Evaluation of IDI bilateral support (4 components) Evaluation of IDI Support to SAI Somalia IDI protocol for quality assurance of global public goods issued & updated 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Support SECO-led interim evaluation of SPMR initiative Evaluation of implementation of the SAI PMF Strategy Design and commission mid-term evaluation of implementation of the IDI Strategic Plan 2019-23 Undertake QA reviews of IDI Global Public Goods 	<ul style="list-style-type: none"> Rolling evaluation plan updated Evaluation of IDI bilateral support finalized 1st draft Evaluation of support to SAI Somalia sent to stakeholders SECO delayed evaluation to 2022 Quality statements issued on 4/4 GPGs received Terms of reference for mid-term evaluation of implementation of the IDI strategic plan 2019-23 designed and put out to tender Started update of Protocol for Quality Assurance of IDI's Global Public Goods

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
Framework for INTOSAI Professional Pronouncements (FIPP)	<ul style="list-style-type: none"> • IDI DG member of FIPP, contributing to scrutiny of INTOSAI standard setting process 	<ul style="list-style-type: none"> • Continued membership of FIPP 	<ul style="list-style-type: none"> • Membership of FIPP continued
Partnership with IMF	<ul style="list-style-type: none"> • Focal point for dialogue & establishing cooperation • Joint staff note on Role of SAIs in Audit of Emergency Funding • Global status report on SAIs and the audit of emergency funding 	<ul style="list-style-type: none"> • Coordinate IDI and INTOSAI's support to IMF's SAI Capacity Development Support Programme • Support drafting of an IMF Working Paper on SAIs and Emergency Finance • Support IMF training & seminars on working with SAIs and role of SAIs in national anti-corruption strategies • Establish and facilitate an annual dialogue between IMF and SAI leaders (around IMF Spring Meetings) • Act as focal point for engagement between IDI and the IMF 	<ul style="list-style-type: none"> • Supported development of IMF CD program 'Check the Receipts', with bilateral support underway in Mozambique and Solomon Islands • Published and launched IDI paper on The Role of SAIs in Auditing the Domestic Budget Support of IMF Emergency Financing, co-authored with IMF staff • IMF training seminars rescheduled to March 2022 • First major spring meeting event on SAIs now scheduled for April 2022 • Continued to act as focal point between IDI and IMF • Contributed to chapter on 'The Role of SAIs in Addressing Corruption, Including in Emergency Settings' in forthcoming IMF publication on Good Governance in Sub-Saharan Africa.
Support to Professional SAIs Work Stream	<ul style="list-style-type: none"> • Design of needs assessment survey for IDI's Transparency, Accountability and Inclusiveness (TAI) Initiative 	<ul style="list-style-type: none"> • Light touch support and engagement with TAI, to ensure synergies with IMF CD programme 	<ul style="list-style-type: none"> • Supported drafting of IDI's practical guide for SAIs on 'Audit of Transparency, Accountability and Inclusiveness of the Use of Emergency Funding for Covid-19' • Provided the link between IMF and IDI's TAI audit initiative
Support to Global Foundations Unit	<ul style="list-style-type: none"> • Design INTOSAI Global Survey 2020 	<ul style="list-style-type: none"> • Develop SAI Global Stocktaking Report 2021 	<ul style="list-style-type: none"> • SAI Global Stocktaking Report 2021 supported, incl. the gender annex • Support provided for Global SAI Accountability Initiative (GSAI)
Support to Independence Work Stream	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Supported IDI response and advocacy efforts relating to the suspension of the Auditor General of Sierra Leone • Supported drafting of occasional paper on 'Impact of the COVID-19 pandemic on the independence of SAIs'

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In 2021, the IDI DG continued to back IDI's work streams, bilateral support and Global Foundations in developing SAI leaders in their environments and SAI cultures. One specific example in 2021 was his support to IDI's SAI leadership masterclasses (Mastery). SSU pursued its support across IDI in applying a gender lens in SAI culture and leadership issues.

In March 2021, SSU facilitated together with UN Women and IBP above mentioned high-level event on [Advancing Women's Leadership in Public Finance](#) at the 65th UN Commission on the Status of Women 2021, where a number of participants from SAIs attended.

SAI Communications and Stakeholder Engagement

In 2021, the IDI DG and SSU, continued to engage with IDI work streams, bilateral support and Global Foundations in their support of SAIs in communications and stakeholder engagement. The IDI DG and SSU shared their experience in, and lessons learnt from engaging with donors, INTOSAI bodies and other stakeholders with SAIs and IDI staff wherever useful.

SSU continued its leading support role in the implementation of the IDI Communications and Advocacy Strategy to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support.

Inclusiveness and Gender

The [IDI Gender Strategy](#) and [Gender Policy](#) serve as a reference point for SAIs and INTOSAI regions that want to increase their gender engagement. Download numbers for the Gender Strategy and Policy³ are good and show stakeholder interest in the issue.

Awareness raising efforts within the INTOSAI community form an important part of IDI's strategic priority to support SAIs in being gender-responsive organisations and conducting audits that contribute to gender equality. Both the DG and SSU support these efforts.

The IDI Gender Focal Point in SSU supported awareness raising on gender issues within the INTOSAI Community and with stakeholders such as IPU, IBP and UN Women. SSU and DG spearheaded mainstreaming gender efforts across IDI, its work streams and units. Throughout 2021, the IDI Gender Focal Point advised IDI and SAI staff in conducting or arranging gender analyses for new initiatives. IDI also published an [IDI gender video](#) to further raise awareness on the roles of SAIs in contributing to Gender Equality.

IDI's strategic focus on gender and inclusiveness in 2021 contributed to the following results:

- IDI reported on gender equality as a matter of routine
- IDI mainstreamed gender across IDI work streams and initiatives
- SAIs, supported by IDI, addressed gender and inclusiveness issues in their organization and audit work more frequently
- INTOSAI regions such as OLACEFS, AFROSAI-E and PASAI increased their gender engagement. IDI participated as an observer in the OLACEFS working group on gender and non-discrimination

³ Downloads as of January 2022: Gender Policy in English: 1000 (third highest download of IDI policies in 2021), Gender Strategy: English: 1043, Spanish: 604, French: 483 and Arabic: 547

developing a gender policy for OLACEFS and contributed to AFROSAI-E gender events, including on gender and HR in autumn 2021.

- UN Women increased its focus on SAIs and organisations such as the Canadian Audit and Accountability Foundation and Public Finance by Women sought advice and input from IDI.

According to IDI’s Accountability Framework, which is part of IDI’s Gender Policy, everyone in IDI has a role and responsibility to implement the Gender Strategy and Policy. However, the IDI Gender Focal Point in SSU has an overall leading and coordinating role.

In its engagement with SAIs and partners, IDI takes into account that gender interacts with other factors such as class, race, poverty level, ethnicity, culture, religion, sexual orientation, age and disability (“intersectionality”). Thus, IDI has started to address issues of inclusiveness within its gender work.

F. 2021 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
IDI CROSS-CUTTING PRIORITIES								
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35% ⁴	(a) 44% (b) 35%
					Actual	(a) 40% (b) 33%	(a) 45% (b) 54% ⁵	(a) 50% (b) 53%
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10%	50%	80%
					Actual	14%	78%	80% ⁶
Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 60%	a) 90% b) 60%
					Actual	a) 93% b) 50%	a) 96% b) 29%	a) 100% b) 64%

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
CROSS-CUTTING PRIORITIES								
	25			0 (2018)	Target	2	5	10

⁴ Confinement in countries may have potentially had an effect on female participation rates. However, it is difficult to completely know the reasons for the temporary drop.

⁵ Higher female participation rates for “open events” are mainly due to the high number of female participants in the launch of the IDI-IBP Joint Report "All Hands on Deck" and by the extensive female participation in two webinars organised by UN Women and IBP on "Women's leadership in PFM" as part of an IDI/IBP/UN Women webinar series.

⁶ Even for the two initiatives where IDI did not conduct a full gender analysis, gender criteria were either considered such as in “Mastery” but not sufficiently documented or gender issues will be integrated along the way.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAIs considering inclusion and gender in their organisational practices		Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	IDI Annual Performance & Accountability Reports		Actual	2	8	13 ⁷
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits ⁸ completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10%	15%	20%
					Actual	4%	N/A ⁹	100% ¹⁰
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30
					Actual	15	15	32

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed in Board meetings in March and November. 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.

In 2021, IDI has identified the following additional risks which may prevent the DG and Strategic Support Unit from delivering its expected results and will implement the associated risk mitigation measures.

- Risk: Culture and inclusiveness:** IDI cannot fulfil expectations to fully address different cultural, diversity and inclusiveness aspects in IDI, in SAIs and in the INTOSAI community under its cross-cutting priorities under work streams, bilateral support and Global Foundations.
 - **Mitigation measures:**
 - lead by example by implementing recommendations from the internal assessment on IDI's situation in the areas of recruitments, career progression and salaries from a diversity, gender and intersectionality perspective
 - carefully select diversity factors that IDI can adequately take into account

H. Lessons Learned

The following new lessons were learned from DDG and SSU during 2021.

⁷ SAIs of Gambia, Niger, Togo, Guinea, DRC, Madagascar, Bhutan and Paraguay, UAE, Malaysia, Kazakhstan, Zimbabwe, Sierra Leone has gender targets in their strategic plans. Montenegro, Kosovo, Albania, Namibia, St. Lucia, Aruba, Mauritius, Zambia have carried out light touch gender assessments as input to strategic planning. It remains to be seen if targets will be included in their strategic plans.

⁸ Excluding financial audits

⁹ While a number of cooperative audits were ongoing in 2020, we did not complete any. One exception was the roll-out of SFC cooperative audits in OLACEFS. However, the SFC cooperative audits were designed before IDI started to have strong gender and inclusiveness lens across its work and before IDI had its gender strategy and policy.

¹⁰ 8 cooperative audits (6 CASP audits: SAIs of Costa Rica, Colombia, Chile, Ecuador, Guatemala and Paraguay; and 2 TAI audits: SAI Philippines, El-Salvador) were completed in 2021. All of them integrated gender and/or inclusiveness dimensions. Completed financial audits were excluded.

SAI Willingness to Share Sensitive Results

SAI willingness to share their results depends heavily on how much they know and trust the bodies with whom future information may be shared – even when such sharing is heavily in the SAI's interest.

Partnerships

Building new partnerships requires significant investment at the outset in relationship building, understanding each organisation and extensive communication.

Some partners are required to act independently and cannot delegate their activities, such as the IMF. This limits both the extent to which they can partner, as well as the ways in which they can partner. Identifying a shared goal is key, as is accepting that IDI influence may be minimal in some cases.

Internal Planning

To maximise stakeholder interest, plans need to be shortened, raised to a much higher level (what and why, not how), and focus on selected highlights only.

Others – Gender and Inclusiveness

A full integration of a gender perspective, as committed to in the IDI Strategic Plan, requires continued awareness raising, appropriate resources, both financial and human resources and a continuous reminder that applying a gender lens is a joint IDI commitment and responsibility. While it is good to be ambitious, it is important to be realistic and look for appropriate milestones along the way.

In addition, being inclusive means having available tools and instruments that IDI can use in its operations. IDI has to accept that it may need to focus on certain aspects of inclusiveness first before going broader.

4. IDI's Internal Support: Administration Unit

A. Objective

The objective of the Admin Unit is to support all IDI work streams and units to strengthen IDI operations to create value for SAIs.

B. 2021 Performance Summary

The Admin Unit seeks to provide high quality support and services in the admin area and facilitate conducive working conditions for staff. In 2021, the Admin Unit:

- Continued to strengthen admin systems; Since 2018 IDI has taken significant steps to digitize its finance and administrative systems. In 2020, Xledger, a new cloud-based accounting and payroll system, was introduced. From 2021, the system integrated time recording and cost allocation and allow for better real time financial data to be customized provided automatically to staff; Teams was introduced as the primary collaborative online tool for staff. Integration of expense module in Xledger added from 1 January 2022.
- Updated the IDI Internal Control System, IDI Procurement Policy and IDI Financial Manual.
- Provided extensive support in ensuring sound human resource management at the IDI. A new HR system was introduced in 2020 and will be further implemented in 2021. The system ensures GDPR compliance. The following activities were provided in support of staff: mental training, physical activities "keep sane", support to weekly DG updates and counselling services through ISOS.
- Continued to facilitate an effective home office work environment for staff in reaction to the closing of IDI offices through the provision of IT equipment, office furniture and ergonomic services.
- Developed, implemented and maintained internal rules, regulations and policies on HR and GDPR
- Provided extended support in the hiring of local and regional employees. This included looking for a viable solution for staff in Madagascar.

C. Delivery

Partnerships

The Admin Unit has the following partners that help to support the unit's delivery:

- Amesto Account House is the outsourcing partner on accounting and payroll through the Xledger accounting system. External agencies support payroll services in Europe.
- Visolit is the outsourcing partner on IT services and provides IT infrastructure, support and services.
- HRG is the preferred travel agent for all IDI travel.
- International SOS is provider of travel safety services.
- Infotjenester/Simplover and HR Norge to ensure that we are updated on HR trends and local legal issues
- Riksrevisjonen (OAG Norway) provides offices services to the IDI including support services such as transporting furniture home to staff home offices in 2021.

A proportion of IDI administration costs are reallocated to each work stream and funded through those work streams, while the remainder is funded through IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida) and the Austrian Development Agency (ADA).

Delivery Mechanisms

The Admin unit supports and adds value to IDI’s other work streams and units. This includes facilitating delivery mechanisms for the rest of the organisation. During 2021 the Admin unit used online meetings, training courses and face to face meetings to support IDI staff in their delivery. The Admin unit played a significant role in offering support to staff amidst the prolonged pandemic. As in the previous year, staff were supported in a number of ways in 2021 including:

- Ensuring continued effective home working arrangements with a full range of office equipment
- Offering ergonomic support to staff working from home
- Providing emotional and logistical support for staff unable to return to/from home countries
- Virtual onboarding, staff that were unable to relocate to Oslo
- Motivating staff through creating virtual social staff arenas
- Personal follow up of staff where required

D. Delivery Against our (Revised) Operational Plan

IDI updated its 2021 plan in June, in response to the extended pandemic. The following table reports our delivery against this revised plan.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place 	<ul style="list-style-type: none"> • Organise IDI Board Meetings; March (virtual) and November (in-person) • Facilitate work of IDI Board’s NRC • Seek solutions to build up IDI unrestricted reserves 	<ul style="list-style-type: none"> • Board Meetings organised virtually in March, June and November 2021 • Facilitate work of IDI Board’s NRC • Agreed to use INTOSAI funding to build up IDI unrestricted reserves
Budgeting & Financial Reporting	<ul style="list-style-type: none"> • IDI budget processes (including in-year revisions) established • Accounting support outsourced • Auditor appointed • Budget documentation and Financial Statements kept up to date 	<ul style="list-style-type: none"> • Lead IDI 2022 budget process • Lead IDI in-year budget revisions in June (internal) and October for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process • Produce IDI Financial Statements 2020 & manage audit process 	<ul style="list-style-type: none"> • Led IDI 2022 budget process • Led IDI in-year budget revisions in June and October for approval by IDI Board • Started to align approach to IDI long-term financial forecast with budgeting process • Produced IDI Financial Statements 2020 & managed audit process
Human Resource Management	<ul style="list-style-type: none"> • System of staff performance appraisal established 	<ul style="list-style-type: none"> • Develop IDI staff competency framework 	<ul style="list-style-type: none"> • Gender and diversity assessment and follow up plan to be

	<ul style="list-style-type: none"> Professional development project group established HR system implemented, according to GDPR requirements GDPR routines implemented for recruitment processes and handling of HR information Simpler HR portal operational with IDI Employee Handbook 	<ul style="list-style-type: none"> Lead IDI's professional development project group Lead IDI HR to Covid-19 Update and QA new IDI Employee Handbook in Simployer Revisit our digital onboarding module and make necessary changes (end 2021) QA GDPR routines on HR Review of remuneration system Review regional staff contracts to be in line with national legislation Review response by IDI HR to Covid-19 Crisis management training 	<p>completed for work to be carried out in 2022</p> <ul style="list-style-type: none"> IDI Staff Competency Framework at an advanced stage of development. Likely to be approved by the IDI Board in June 2022. Led IDI's professional development project group Mental health training for HR and IDI management team Simpler HR system effective from 1 January 2021 Developed new IDI Employee Handbook in Simployer. Launch in 2021.
Policies & Guidelines	<ul style="list-style-type: none"> Wide range of IDI policies and guidelines approved & published, meeting requirements of various donors (including procurement policy) IDI GDPR policy in place 	<ul style="list-style-type: none"> Embed systems for GDPR compliance Update IDI consultancy contract template Update IDI travel policy Update IDI internal control system Update IDI procurement policy 	<ul style="list-style-type: none"> IDI procurement policy updated Systems for GDPR compliance further strengthened and updated IDI internal control system updated Procurement orders and contract templates updated IDI travel policy updated, awaits approval
Finance & Accounting	<ul style="list-style-type: none"> IDI finance systems almost fully digitised IDI finance manual completed IDI accounting and time recording system integrated New routines for Xledger system developed 	<ul style="list-style-type: none"> Finalise implementation of integrated IDI accounting system with expense module and time registration. Update IDI financial manual 	<ul style="list-style-type: none"> IDI Financial Manual updated Approach to quantify in-kind support integrated in end of year monitoring and outreach data sheet Integration of IDI accounting & time recording system effective from 1 January 2021. Expense module integration delayed to 1 January 2022. New routines for Xledger system developed with implementation in 2021
Procurements	<ul style="list-style-type: none"> Procurement of auditor completed 	<ul style="list-style-type: none"> Procurement of pool of consultants on design and legal support 	<ul style="list-style-type: none"> Procurement of consultants on design completed. Pool for

			legal support to be reconsidered in 2022.
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E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The Admin unit continued to facilitate the services and equipment needed for IDI’s work streams and units to support and develop SAI leaders in their specific environments and SAI cultures.

SAI Communications and Stakeholder Engagement

Not applicable.

Inclusiveness and Gender

The Admin unit continued to review and implement gender-responsive and inclusive measures throughout the organization in 2021. This was done in the areas of human resource management including gender-responsive and inclusive recruitment and employment (See more in section 5 below).

F. 2021 Results Achieved

IDI’s administration unit does not have lead responsibility for delivery of results in the IDI results framework.

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 IODI strategic plan.

All risks which may prevent the admin. unit from delivering on this plan are integrated into the IDI Corporate risk register.

H. Lessons Learned

The following new lessons were learned during 2021:

Human resources

The legal arrangements for employment of a growing number of regional employees is too complicated a task for a small internal administration to manage. We do not have the workforce nor the competence to handle the local legal frameworks for employment and pension in countries where we have no legal entities. External HR support is key in delivering professional services to staff based outside of Norway.

ICT Governance

Demand for integration of systems and increased IT controls increases rapidly in a growing organisation. More workstreams are developing individual database and application solutions, and we manage more information both intended to users and stakeholders. The need for an Information Management Systems to better integrate data into IDI reporting and communications with increased controls is a priority.

5. Becoming a More Gender Responsive IDI

IDI continued to operationalise strategic priority 2 of its [Gender Strategy](#) to lead by example and become a gender responsive organisation. In 2021, IDI:

- Continued to address gender equality and diversity issues in its human resources (HR):
 - End of 2021, IDI started an assessment of its HR functions, focusing on recruitment, career progression and salaries with external support. The report and recommendations will be ready in early 2022. First results from the draft report show IDI as a frontrunner on gender issues and as already implementing many adequate measures.
 - IDI has worked on a competency framework that integrates gender and inclusiveness considerations.
- Continued to develop gender competence in IDI
 - IDI launched a self-paced internal online gender course
 - IDI nominated Gender Champions in all departments. The Gender Champions have clear profiles and regularly meet with the IDI Gender Focal Point to exchange, learn and support each other. Gender champions and other IDI staff underwent relevant professional development on gender issues
- Further mainstreamed gender in IDI's governance
 - The Board approved a new IDI Gender policy in 2021, including an accountability framework defining roles and responsibilities across IDI. All IDI policies undergo a gender check and gender is included in the terms of reference of the mid-term evaluation of IDI's Strategic Plan (2019-2023)
- Integrated gender issues in IDI's communication, awareness raising & advocacy work
 - IDI's gender website was revised and updated
 - Social media campaigns, communication and awareness raising activities on gender and inclusiveness for 8 March, for the 16 days of action against gender-based violence and contributions to the INTOSAI Journal

IDI continued to conduct gender analyses for all new IDI initiatives and integrated gender in IDI's time recording system. A broader repeat gender internal assessment is planned for 2022.

6. Climate Change and the Environment

IDI has continued to follow its environmental policy and the key strategies to reduce unwanted and negative effects on the climate and environment. Work has been initiated on updating the IDI environment policy which will be completed in 2022. This will reaffirm IDI's commitment to environmental sustainability.

IDI has built up on its pre COVID-19 efforts at initiating the use of eLearning and internet-based communication. During 2021, IDI further strengthened the use of these channels to meet the challenge posed by the pandemic. Moving forward to 2022, IDI will leverage its experience of successfully managing online events to judiciously plan its initiatives with a mix of physical and online events.

Prior to the current strategic plan, IDI partnered with the INTOSAI Working Group on Environmental Audit to support SAIs in environmental audit initiatives¹¹. IDI had planned further environmental audit initiatives to respond to the current environmental crisis, including a performance audit of coastal erosion in the Caribbean. However, in response to the COVID-19 pandemic, IDI reprioritised towards the audit of emergency funding, resilient national health systems and the shadow pandemic of violence against women. Recognising that the climate crisis continues to escalate, during 2021 IDI has initiated preparations for launching the 'Green Audit Experiment and Initiative', which will explore trends in climate action and build suitable frameworks and tools to help SAIs in responding appropriately to climate action.

In addition, IDI continued to:

- Compensate for CO2 emissions to reduce air travel emissions, noting that with Covid-19 international travel stopped between March and the end of 2021.
- Recycle in office and limit printing
- Encourage the use of public transport. With Covid-19 IDI management also encouraged IDI staff to walk or cycle to work.
- Look into more possibilities to reduce energy in the office and in its operations.

¹¹ E.g. IDI/INTOSAI Working Group on Environmental Audit (WGEA) Programme on Forestry Management, and IDI/ASOSAI Environmental Audit Programme on Disaster Management.

7. Managing Risk

The IDI Strategic Plan 2019-2023 sets out IDI’s approach to identifying assumptions, and assessing which assumptions are considered as critical risks, which need to be actively managed. Based on the IDI results chain, IDI has identified its assumptions, and classified them as operational, reputational and developmental¹². Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks. IDI’s key risks, as of end of 2021, are summarised in the table below. Covid-19 continued to have an effect on IDI’s risk assessment and management in 2021. Results of the [2020 Global SAI Survey and Stocktaking Report](#) were taken into account where relevant and in particular in the area of developmental risks.

As mentioned below under “IDI approach to Risk Management”, all risks are assessed in IDI’s corporate risk register and addressed through adequate measures under IDI’s control.

Developmental Risks	
1.	Legislature support for SAIs: a lack of legislature interest in, and support for SAIs as well as increasingly weakened roles for legislatures in some countries, undermines the impact SAIs can have for the benefits of citizens.
2.	SAI Independence: the performance and impact of SAIs is hampered by constraints to operational, financial independence and mandates.
3.	SAIs leading by example: SAIs not leading by example in promoting accountability and transparency (especially public reporting); SAI Good Governance and Ethics. This undermines SAI performance, government performance, benefits for citizens and trust in SAIs.
4.	SAI strategic planning: poor quality SAI strategic plans undermine their long-term development and their selection of capacity development initiatives.
5.	ISSAI implementation and professionalisation SAIs do not have the capacity and resources to fully implement the ISSAIs, thus reducing audit quality and the impact of audit work for everyone. Further, in the absence of a regulatory mechanism and a common understanding of compliance, the credibility of the ISSAI framework/IFPP is gradually eroded by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant, undermining the basis for many IDI interventions. A SAI’s journey towards ISSAI implementation is affected by the lack of professionally qualified public sector audit professionals due to limited professional education opportunities and availability of SAI specific professional development for financial, performance and compliance audit. ISSAIs may also not be agile or provide an enabling framework to factor in a fast-changing SAI environment.
6.	Competency based Certification: Lack of adequate resources, maturity of context and concern for consequences in some national contexts affect IDI ability to deal with integrity risks in assessments for competency-based certification.
7.	Sustainability: the way in which capacity development support is provided does not lead to sustainable SAI performance improvement (<i>e.g. poor alignment with strategic plans, poor coordination of support, no consideration of SAI absorption capacity, and new knowledge from participation in IDIs interventions not being translated into changed practices within SAIs</i>). SAIs do not have the resources to take forward capacity development efforts.
8.	SAI relevance: SAIs do not have adequate capacity and resources to keep track of and respond to emerging issues, leverage on technological advancement and achieve audit impact to stay relevant. SAIs do not have impact because of untimely reports, a lack of executive response and follow-up to recommendations from the audit or the legislature (based on the audit).
9.	Leave no SAI behind: SAIs are not able to participate in capacity development initiatives or take advantage of them (in some contexts due to limited ICT infrastructure and connectivity). SAIs in the most challenged environments are unable to get the scaled-up and strategic support they need or to effectively benefit from IDI work streams and initiatives and make little progress in strengthening their performance.
Operational Risks	

¹² IDI’s risk management approach also includes natural risks, but at present, IDI has no significant natural risks that need to be managed.

10. Quality: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.
11. Partnerships: As IDI increasingly partners to deliver on its work streams and other initiatives, IDI's partners may not have adequate resources and share IDI's approaches and routines to ensure contribution towards sustainable change.
12. Delivery Methods: IDI is not using the most appropriate and effective delivery methods in given circumstances. SAIs cannot take fully advantage of the delivery methods applied (see also risk 9 on 'Leave no SAI behind').
13. Funding: Insufficient, unpredictable and/or short-term funding and insufficient levels of reserves undermines IDI's ability to plan for and implement long term capacity development initiatives under its work streams, reducing sustainability and impact.
14. In-kind contributions and expertise: IDI cannot secure the quantity and quality of in-kind support and expertise (both from within and outside the INTOSAI community) that it currently relies on to deliver under its work streams, Global Foundations and bilateral support.
15. Staff safety: a major incident would affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities, work stream components, and/or locations. Would also have significant impact on IDI's reputation.
16. Staffing: IDI does not have the capacity to adequately absorb new staff or cannot secure the quantity and quality of staff necessary to deliver its portfolio.
17. Gender: IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio.
18. Internal governance: poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the strategic plan.
19. Financial transaction: Fraud attempts and transactions where IDI is unable to verify ownership with other party.
Reputational Risks
20. Stakeholder expectations: growing demand for IDI interventions means that expectations from IDI's many different stakeholders have to be managed adequately and some stakeholders' expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact.
21. Perceptions of conflict of interest: between different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others.
22. Staff conduct and safeguarding: a major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, its credibility as a delivery partner and its ability to secure necessary funding.
23. Support to/cooperation with SAIs, INTOSAI bodies and stakeholders from countries with Governments having - poor anti-corruption and/or - human rights and/or - gender & inclusiveness records or from countries with Governments not recognised by the UN or with SAIs/ Governments using IDI for own controversial political agendas: Entering into funding agreements, capacity development support or partnerships with them may cause reputational damage to IDI.

Most risks at the level of IDI's six strategic priorities are covered in the above. However, any other risks specific to a particular strategic priority not covered by the above are included separately within the detailed plans, included in the different PAR Appendices.

IDI Approach to Risk Management

The above key risks are included in the IDI corporate risk register, which is maintained by the Director General and approved at least every six months by the IDI Board. As is common practice, the full risk register, including assessment and IDI response, is classified as a confidential document. The risk register is used to monitor risks, consider IDI's response to risks, and assess the residual risks accepted by IDI after the effect of control measures. Broadly, operational and reputational risks are managed by the way IDI is governed, and decisions made by the IDI Board. Developmental risks are managed at the strategic level, through careful selection and prioritisation of IDI's service offer, and through effective communication and advocacy with global stakeholders.

8. IDI 2021 Financial Summary and Financial Sustainability

2021 Financial Summary

IDI relies on funding from donors and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2021 IDI brought forward deferred income (grants) of 32,2 million NOK and had gross receipts of 66,0 million NOK. IDI's total available funding was 98,2 million NOK. Recognised revenues and expenditures were significantly below budget at 69,4 million NOK and 67,9 million NOK respectively and resulted in carrying forward deferred income 30,3 million NOK. Planned repayment of interest and grants to donors amounted to 6,0 million NOK as of 31.12.2021. In addition to deferred income, at the year end, IDI held 2,2 million NOK in unrestricted reserves as a buffer to ensure continuity of operations.

IDI Revenues

Core Funding was provided by the Norwegian Parliament (via OAG Norway), Swedish International Development Cooperation Agency (Sida), Austrian Development Agency (ADA) and INTOSAI.

IDI received earmarked funding from the following organisations:

- The European Union: one grant for professional, relevant and independent SAI work streams, as well as Global Foundations (GFU), and one grant for the PAP-APP programme
- SECO Switzerland: for Strategy, Performance Measurement and Reporting (SPMR) and GFU
- FCDO UK: for the professional and Independent SAI work streams, PAP-APP programme and GFU
- General Court of Accounts, Saudi Arabia for SDGs, well governed work stream and GFU
- State Audit Bureau of Qatar: for Bilateral Support
- State Audit Office of Latvia: for Bilateral Support
- Irish Aid: for SAI PMF, Bilateral Support and Independent SAIs work stream
- Ministry of Foreign Affairs (MFA) France: for the PAP-APP programme
- MFA Norway, Norwegian Embassy in Kenya: for bilateral support to SAI Somalia
- MFA Norway, Norwegian Embassy in South Sudan: for bilateral support to SAI South Sudan
- Federal Ministry of Economic Cooperation and Development (BMZ) Germany (awarded through the German Development Implementing Agency, GIZ): for SDGs: 2030 Agenda for Sustainable Development
- USAID: for bilateral support to strengthening of the Court of Accounts of Madagascar

IDI Expenditure

Total expenditures of 67,9 million NOK reflected the significant impact by the prolonged pandemic on IDI's travel activities which were at a minimum during 2021. IDI's delivery mechanisms were largely done through virtual delivery of support to SAIs also in 2021. The main portion of the expenditures in IDI work streams were in the departments for SAI Governance and Professional and Relevant SAIs. The underspend, compared to a revised budget of 76,2 million NOK and available funding of 98,2 million NOK, resulted in carrying forward deferred income (grants) of 30,3 million NOK. Planned repayment of interest and grants to donors amounted to 6,0 million NOK as of 31.12.2021.

IDI Reserves and Deferred Income

IDI is carrying forward deferred income of 30,3 million NOK. At the end of 2021, the largest balances were held in respect of OAG Norway (NOK 11,8 million), Saudi Arabia (NOK 4,2 million and SECO Switzerland (NOK 3,2 million). In addition to deferred income, at the year end, IDI held 2,2 million NOK in unrestricted reserves as a buffer to ensure continuity of operations. The reserve includes foundation capital, accumulated interest on foundation capital and accumulated funding from INTOSAI recognised under net assets in the financial statements. The reserve also includes previous funding from Kuwait and Saudi Arabia.

Budget report 2021

Revenues & Expenditure					
Revenues	Budget revision		Actual 2020	Deviation vs budget	Deviations % budget
	June 2021	Actual 2021			
ADA, Austria	995 300	1 026 816	745 195	31 516	3 %
Global Affairs Canada	0	1 651	4 382 859	1 651	n.a.
European Commission, EU	6 771 800	6 051 133	5 386 119	-720 667	-11 %
MFA France	1 100 000	1 040 339	1 077 339	-59 661	-5 %
BMZ(GIZ), Germany	2 248 679	1 772 189	1 790 635	-476 490	-21 %
IADB	-	-	652 747	-	n.a.
MFA Iceland	-	347	919 981	347	n.a.
Irish Aid	2 396 950	4 304 996	1 297 195	1 908 046	80 %
SAI Latvia	0	152 754	0	152 754	n.a.
SAI+ MFA, Norway	32 059 208	28 109 568	16 141 075	-3 949 640	-12 %
SAI Qatar	972 653	755 309	533 048	-217 344	-22 %
SAI Saudi Arabia	4 119 000	1 363 914	-	-2 755 086	-67 %
Sida, Sweden	14 693 254	12 130 706	8 926 143	-2 562 548	-17 %
Seco, Switzerland	5 430 000	5 660 244	5 455 850	230 244	4 %
FCDO, UK	2 238 135	2 946 606	6 575 071	708 471	32 %
USAID for Madagascar	3 356 461	2 624 848	1 513 564	-731 613	-22 %
INTOSAI	169 201	1 469 320	-	1 300 119	n.a.
IDI Total Revenue	76 550 641	69 410 740	55 396 821	-7 139 901	-9 %
Total Professional SAIs	14 750 597	14 397 604	8 421 967	352 993	2 %
Total Relevant SAIs	10 285 938	8 382 198	11 772 433	1 903 740	19 %
Total SAI Independence	6 640 566	5 495 731	3 184 030	1 144 834	17 %
Total Well-Governed SAIs	16 956 567	16 578 273	16 272 459	378 294	2 %
Total Bilateral	14 333 357	12 164 709	9 250 222	2 168 648	15 %
Total Global Foundations	10 315 203	7 899 299	4 370 393	2 415 904	23 %
Total DG & SSU	1 439 410	1 201 344	685 860	238 066	17 %
Total Administration	1 432 030	1 822 262	1 439 457	-390 232	-27 %
IDI Total Expenditure per unit	76 153 667	67 941 420	55 396 821	8 212 248	11 %
Total Allocated Staff Costs (DG/SSU/Admin)	6 733 349	7 535 639	6 701 413	-802 290	-12 %
Total Allocated Overhead Costs	8 407 265	8 357 588	6 654 708	49 677	1 %
Total IDI Workstream - Unit Staff Costs	43 145 361	37 728 274	32 895 973	5 417 087	13 %
Total IDI Workstream - Unit Delivery Costs	17 867 693	14 319 919	9 144 727	3 547 774	20 %
IDI Total Expenditure per type	76 153 667	67 941 420	55 396 821	8 212 248	11 %
<i>Funding gap (-)/suplus (+)</i>	<i>396 974</i>	<i>1 469 321</i>	<i>-</i>		

IDI Reserves & Deferred Income					
Revenues	Budget revision			Deviation vs budget	Deviations % budget
	June 2021	Actual 2021	Actual 2020		
Foundations Equity	250 000	250 000	250 000	-	0 %
Interest earned on foundation's capit	222 566	222 566	222 566	-	0 %
SAI Kuwait	164 500	164 532	164 500	32	0 %
SAI Saudi Arabia	128 402	130 734	130 191	2 332	2 %
INTOSAI (incl. annual increase)	1 248 594	1 469 320	1 236 214	220 726	18 %
Total Unrestricted reserves	1 764 062	1 987 152	1 753 471	223 090	13 %
IDI Reserves	2 014 062	2 237 152	2 003 471	223 090	11 %
Deferred Income (grants)					
Deferred Income 01.01	32 271 770	32 271 770	9 548 010	-	0 %
Donor grants for 2021	69 604 574	65 957 213	78 017 774	-3 647 361	-5 %
Accrued interest on grants	-	43 181	102 807	43 181	n.a.
Less expenditure from grants	-76 153 667	-67 941 420	-55 396 821	8 212 248	-11 %
Deferred Income (grants) 31.12	25 722 677	30 330 744	32 271 770	4 608 068	18 %

In-Kind Support

In-kind contributions of SAIs was a key source of resources for IDI. IDI received support, not only in the form of hosting and provision of resources, but in terms of paid secondments and translation services as well. In fact, IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. The SAIs of Norway, Indonesia, Finland and Argentina supported IDI with additional part and full-time staff. Support from the SAI community to IDI increased during 2021 compared to 2020 but was lower than in 2019. In 2020, SAI support to IDI was an estimated 1599 person-days or 8 full time equivalent positions with a value of NOK 6,9 million or 11% of IDI's budget. In 2021, SAI support to IDI increased to an estimated 2002 person-days or 9 positions and a value of NOK 8,7 million or 13% of IDI's budget¹³. The change must be seen in light of the prolonged pandemic and the gradual increase in online meetings and activities.

Financial Sustainability

IDI's funding situation continued to be robust following the introduction of the new IDI Strategic Plan in 2019. New donors joined in 2019 and 2020 providing support over the whole Strategic Period 2019-2023 with both core and earmarked funding. Recent earmarked donor agreements also cover more of IDI's staff and operating costs, which allows IDI to receive earmarked funding without reducing activities in other core-funded areas. In addition, in 2021 the prolonged extended pandemic resulted in an underspend and a significant carry forward of deferred income (grants) to 2022.

IDI continued to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensure the continued ability to support the SAIs in developing countries. In light of the significant carry forward, discussions with donors included delaying receipt of funding towards the end of contract periods. In addition, IDI receives annual funding from INTOSAI that is added to a reserve of previous INTOSAI contributions and unrestricted contributions from the SAIs of Kuwait and Saudi Arabia.

¹³ Note that this is an estimate with a lot of uncertainty. We have estimated the value of resource person time by multiplying the number of days received by the daily rate we would have had to pay if we were hiring our own full-time staff to do this work. For logistical support we have applied the average daily rate applicable for own support staff. To estimate hosting costs, we have used the budget assumptions that we would have applied if we were paying for the event ourselves.

In 2021, funding agreements with the following partners were signed:

- BMZ Germany (awarded through the German Development Implementing Agency, GIZ) for SDG's
- MFA Norway for extension of Bilateral Support to SAI Somalia
- Norad Norway for Bilateral Support to SAI Democratic Republic of Congo (DRC)
- SAI Latvia for Bilateral Support in Africa
- MFA France for PAP-APP programme

Despite positive developments, IDI is still subject to financial risk. IDI maintains a small amount of reserves as it is not possible to retain large reserves from IDI's donors. This means the organisation is vulnerable in case of losing one or two of the larger donors when not having significant carry forwards. In 2021, the trend continued with more of IDI's activities being based on developing e-learning and hosting of fewer events. This led to low travel costs, but higher fixed costs on salary. This makes the organisation more vulnerable to loss of funding because staff costs cannot be adjusted as easily as travel activity. Global and national crises may have serious effects on funding or IDI's capacity to absorb funds. Strong dialogue and involvement with our key stakeholders will help mitigate this risk.