APPENDIX

IDI PERFORMANCE AND
ACCOUNTABILTY REPORT

2021

A. Objective

To strengthen the global environment in which support to SAIs is provided. The Global Foundations Unit (GFU) adds value by providing practical and innovative ways to complement and enhance support globally to SAIs provided by IDI work streams under GFU's four components: partnerships, brokerage, measuring and monitoring SAI performance and communications and advocacy.

B. Performance Summary 2021

2021 continued to be a period of uncertainty and challenges for SAIs operations. GFU added value by continuing to gather information on SAIs' status and needs, bringing SAIs and donors together and getting critical SAI information out to the donors.

With the ongoing COVID-19 pandemic, it became important to adopt and further develop virtual arenas for collaboration with existing partners. The use of digital tools has allowed GFU to keep in contact and continue the **partnership** work at the same level as before the pandemic.

The INTOSAI-Donor Cooperation (IDC) continued its efforts to understand how the pandemic affected SAI operations and identify emerging needs. The leadership and SC members have convened digitally throughout the year and followed the situation closely. Operational management continued as planned, with all meetings including the 14th IDC SC Meeting organised as virtual events. The appointment of the Right Hon. Helen Clark as IDC Goodwill Ambassador for SAI Independence was confirmed at the end of 2021. The objective of the ambassador position is to increase awareness about independence as a precondition for SAIs to effectively perform their role as accountability agents.

The strategic partnership with the IMF, aims to strengthen audit of the use of emergency funding and increase IMF interest in the work of SAIs. The collaboration is aimed at elevating the role of external audit

and accountability on the agenda of IMF also post the current crises. Highlights in 2021 were two knowledge products that will benefit INTOSAI, external stakeholders and IMF staff. In June IDI published the working paper 'The Role of SAIs in Auditing the Domestic Budget Support of IMF Emergency Financing', co-authored with IMF staff. GFU also contributed to a chapter on 'The Role of SAIs in Addressing Corruption, Including in Emergency Settings', due for publication in early 2022.

Under the **Brokerage** component, we continued our efforts to support SAIs access to capacity development support through technical and financial support. Challenges with the matching the SAIs' proposal with technical providers of support and the priority areas for donor agencies, led to a survey in early 2022 to inform the way forward. Support for the **INTOSAI Continuity of Operations During COVID-19 Grant** and the **Saudi Fund for Improved SAI Performance (Saudi FISP)** continued throughout 2021 with grants to support SAIs in maintaining business continuity. The INTOSAI grant was closed at the end of 2021 with 54 SAI

proposals being approved and awarded €11,429 each for a total award of €617,166. The General Court of Audit of Saudi Arabia (GCA) dedicated $2 million U.S. dollars to the fund with 14 ASOSAI members awarded more than 20,000 U.S. dollars each.

The '**IDC Clinics on Concept Note and Coordination Series'** were conducted virtually in August 2021 with 15 SAIs from the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) region being supported in preparing concept notes and sharing experiences to improve coordination with donors in the region.

The nine highly challenged SAIs participating in the **current round of the Global Call for Proposals (GCP) Tier 2** have achieved the majority of the milestones in stage one of the programme with all nine having finalized 5-year strategic plans. Six of the SAIs (DRC, Eritrea, Madagascar, Niger, The Gambia and Zimbabwe) have established relatively extensive support. Implementation of the design for **the Global SAI Accountability Initiative (GSAI)** (the new round of the GCP T2), approved by the IDSC in 2020, started through shortlisting of 18 potential SAIs by the GSAI committee. Scoping of the shortlisted SAIs as well as determining the interest of technical and financial partners is ongoing with the plan to launch GSAI with the selection of around 4 SAIs in the first half of 2022.

The **2020 Global SAI Stocktaking Report (GSR)** was developed and published in 2021. The results were based on analysis of performance of 178 SAIs that responded to the INTOSAI Global Survey 2020. The virtual platform used during the pandemics have created an opportunity to disseminate the results to a broader audience. Two launch webinars were held, and in addition, dissemination of results through webinars has allowed for sharing of data with regional and thematic focus, including the dissemination of capacity development results during the meeting series of the 14th IDC Annual Meeting. As a part of the work, a **Gender Annex**, an analysis on SAI performance and capacities on gender was launched by bringing together various stakeholders from the accountability chain. A thematic webinar was also organised on SAI Independence. Following up on the analysis, the Global Survey Data has been compiled in a Global Survey database to facilitate further analysis.
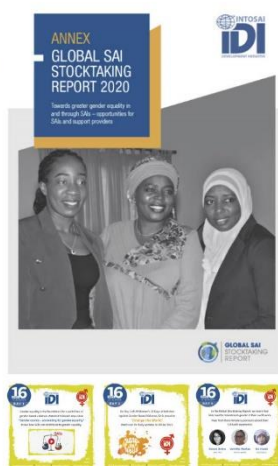
We maintained the registration and publication of IDI at the International Aid Transparency Initiative (IATI) platform during 2021. Through the IATI platform IDI has accessed a wider audience in which it can promote its work and lead by example by being transparent and providing full access to quality data. Furthermore, it increases awareness raising of SAIs' role and advocacy for better SAI support. The IATI works towards increasing coordination of development resources, by supporting collaboration between funders, partners and in-country stakeholders.

GFU continued to administer the **SAI Capacity Development Database** on behalf of the IDC. Projects continued to be submitted by donors, including projects focused on SAI independence and gender equality. In addition, GFU reached out directly to external project managers whose projects were identified via media monitoring. The managers were informed about the database and invited to submit their projects. This saw the addition of several capacity development projects which otherwise may have been missed by previous collection methods.
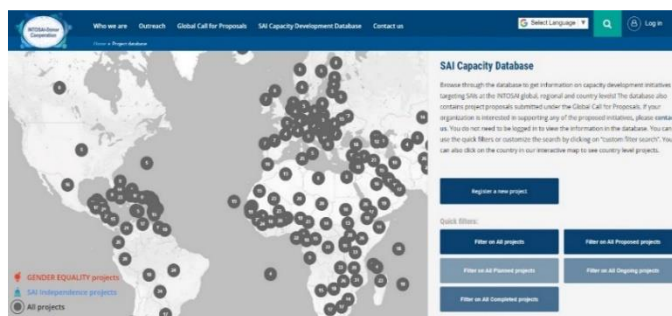
The country pages on the database were expanded and visually overhauled. Efforts continued throughout the year to add new information to the country pages and update existing information. Work also continued linking the IDC database with partner databases. Several projects were successfully imported via this new system and plans were developed to refine and expand its use in 2022.

During 2021, IDI targeted its communications efforts with the expansion of the communications team and an increased focus on stakeholder engagement through IDI's websites, news streams and social media channels, and advocacy partnerships including webinars, op-eds and features in mainstream media and journal articles.

The team was further supplemented by a Framework Agreement to improve IDI's branding and visual imaging through design across the board from social media to video production, and the procurement and use of a number of communications tools and platforms from social media aggregation to a global media monitoring facility.

The contributions of IDI's work streams and initiatives is vital to the communications team's work. In 2021, this ranged from developing impactful success stories to helping launch global learning activities like the IDI initiative on Professional Education for SAI Auditors-Pilot (PESA-P) in innovative ways. In addition, the team assisted in the dissemination of key SAI advocacy reports, especially the Global SAI Stocktaking Report, and advocacy campaigns like the "16 Days of Activism against Gender Based Violence" and an Association of Chartered Certified Accountants (ACCA) suite of information sheets on public finance. Another major advocacy event supported by the communications team was the appointment of the IDC Goodwill Ambassador for SAI Independence, from the initial approach package to the press release announcing the appointment of Helen Clark. IDI was represented in a number of journals throughout the year, especially the INTOSAI Journal with whom the communications team has developed a strong relationship.

Delivery

<u>Partnerships</u>

GFU is the unit responsible for coordinating partnerships[1] within the IDI including partnerships that other work streams manage and lead. Aligned with the current strategic plan the GFU makes effort to foster and maintain partnerships with the following partners in order to deliver results:

INTOSAI – INTOSAI bodies continued to be primary partners for IDI for delivery of products and support to the members. Partnership with INTOSAI regions has supported delivery of IDI initiatives throughout the year, to identify the needs of the regional SAI members and to inform the roll-out of the initiatives. IDI partnered with OLACEFS) for a SAI concept note and coordination clinic. INTOSAI regions African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and African Organisation of French Speaking Supreme Audit Institutions (CREFIAF) are partners in the roll-out of Accelerated Peer Support Partnership (PAP-APP) (see Performance and Accountability Report Appendix for Bilaterals).

SAIs – SAIs remained key partners also in 2021, notably the strategic partnerships with SAI Norway, Indonesia, Finland and Argentina where IDI benefitted from staff support.

IDC - The partnership with IDC and its members has continued to allow IDI to communicate key developments within its work and to advocate for support on prioritised areas. Both the IDI and the IDC members have throughout the year kept up the dialogue to ensure joint efforts in supporting SAIs in areas of common interest such as SAI Independence and facilitating scaled-up support for SAIs. Work included supporting the INTOSAI PFAC grant to assist SAIs with continuity of operations, through ICT and staff safety measures support, and to respond to needs caused by COVID-19.

Other partners – GFU has continued its' work in identifying and supporting the workstreams' interaction with other partners. During 2021, GFU initiated contact with the International Parliamentary Union (IPU), and IPU representatives have partaken as panellists in three IDI events during 2021. IDI has also continued its collaboration with International Budget Partnership (IBP). The GFU also organised an event during the IDC Annual Meeting to bring together IMF and INTOSAI to discuss the paper and the role of SAI in auditing emergency funding. GFU has also continued providing support to IMF capacity development programme and knowledge products under development.

GFU received earmarked financial support from the European Union, Swiss State Secretariat for Economic Affairs (SECO), UK Foreign, Commonwealth and Development Office (FCDO) and SAI Saudi Arabia. Where needed these funds were topped up through IDI core support from SAI Norway and the Austrian Development Agency (ADA).

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[1] Partnerships and cooperation with other IDI work streams include: INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI Capacity Building Committee's (CBC) and its Task Force for INTOSAI Auditor Professionalisation, INTOSAI Knowledge Sharing Committee (KSC), the Policy, Finance and Administration Committee of INTOSAI (PFAC), INTOSAI General Secretariat, all INTOSAI regions. . IDI had agreements with the SAIs of Argentina, Finland Indonesia and Tunisia. External partnerships include: the World Bank, the World Justice Project (WJP), the Global Initiative for Fiscal Transparency (GIFT), the Transparency International (TI) SANCUS project, the Extractive Industry Transparency Initiative (EITI), the Open Government Partnership (OGP), OXFAM, UN Women, the United Nations Mission in South Sudan (UNMISS), the Open Contracting Partnership (OCP), ACCA, IBP, IMF, World Health Organisation (WHO) and Transparency International (TI).

Delivery Mechanisms

Our activities were delivered with support from work streams and in cooperation with external partners and was all done virtually. Operational management of the IDC including organisation of the 14th Annual IDC Steering Committee and IDC Leadership calls were all delivered virtually.

Activities where SAI regions were engaged included the IDSC meeting series and the OLACEFS workshop on concept note development and coordination clinics which all were delivered virtually. Virtual platforms were also used to implement and disseminate collaborative activities under the partnerships with IMF and IBP. Similarly, results from the Global SAI Stocktaking report 2020 were disseminated through numerous webinars.

C.   Delivery Against our (Revised) Operational Plan

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

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
COMPONENT 1: STRATEGIC PARTNERSHIPS			
Operational management of the IDC	• Developed the 2020-2030 IDC Strategic Plan	• Organise leadership calls, consultation, and coordination of IDC meetings once a year • Organise strategic dialogue between IDI Board and INTOSAI-Donor Steering Committee (IDSC) • Support Implementation of priority areas of the 2020-2030 IDC Strategy	• Leadership meeting and coordination of meetings carried out • IDC Annual meeting delivered virtually with open thematic session on SAI performance results, coordination, "No SAI left behind" and PAP-APP lessons learnt, in addition to Steering Committee meeting • Supported the selection of IDC Independence Goodwill Ambassador, where Hon. Helen Clark accepted the role towards the end of 2021
Strengthening capacity and relationship with INTOSAI Regions	• Strategic support provided to 5 INTOSAI regional bodies	• Train INTOSAI Regions virtually on donor engagement • Develop internal strategy for support to regions based on results on Global Stocktaking Report and internal mapping • Establish a toolkit to strengthen regions in the area of capacity development coordination, project management and stakeholder engagement	• IDI continued to engage with regional bodies to deliver its Initiatives • Regions engaged in key efforts, e.g Global Survey 2020 and Concept Note Clinics • Collaboration with Well-Governed work stream on Strategy, Performance Measurement and

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
			Reporting Initiative (SPMR) to take forward regional strategies and areas for support to regions
Partnerships with other INTOSAI Bodies	• Arrangement with CBC as Governance lead for SAI PMF • Partnership on SDGs with KSC • Agreement with FAAS on strengthening ISSAI implementation	• Identify complementary areas for cooperation and between IDC and INTOSAI bodies • Disseminate results from 2020 GSR on areas of interest to CBC, KSC and PSC.	• Identification of peer-to-peer support for SAI Capacity Development as one of the areas of cooperation between IDC and INTOSAI CBC • Results from 2020 GSR disseminated to the INTOSAI community, including regional presentations
Engaging new partners and strategic partnership management	• Partnership IDI- IBP, including report on the audit and oversight value chain with PFM and facilitating audit impact	• Manage and coordinate existing partnerships • Extend partnership agreement with IBP • Disseminate results of IDI-IBP report "Audit and oversight ecosystem" • Summarise Partnerships and Partnering as a delivery approach – criteria and models for IDI • Identify partnership on oversight and use of audit results and develop strategy • Support the implementation of the partnership with IMF	• IBP partnership continued with support on Facilitating Audit Impact (FAI) and Transparency, Accountability and Inclusiveness Audits (TAI) initiative • Collaboration with IPU through IPU contributions in IDI high-level events on Audit Impact (FAI) and Global Stocktake Gender Annex Launch • Managed IDI's partnership with IMF with support from Strategic Support Unit
COMPONENT 2: BROKERAGE			
Global Call for Proposals Tier 1 (GCP T1)	• Raised awareness of availability and benefit of GCP T1 • Implementation of GCP T1 strategy • 15 SAIs cumulatively supported (Tiers 1 and 2 or through other channels) • Launched COVID-19 Support for continued operations via GCP T1	• Support the implementation of the INTOSAI SAI continuity during COVID-19 grant • Create new brokerage strategy (building on GCP T1) • 10 SAIs cumulatively supported by new brokerage strategy • Conduct quarterly virtual meeting space for SAIs and Providers of Support	• 53 SAIs supported through the implementation of the INTOSAI PFAC 'SAI continuity of Operations during COVID-19' grant • Supported the design of the SAUDI FISP grant • New brokerage strategy postponed to 2022 being informed by a donor survey

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
Global Call for Proposals Tier 2 (GCP T2)	• Collaborated with PAP-APP on lessons learned event for Tier 2 SAIs • Designed new round of GCP T2 concept and presented to the IDSC	• Support SAI selection for new round of GCP T2 • Coordinate pool of potential financial and technical partners for new round of GCP T2 • Conduct 1 Readiness workshop with selected GCP T2 SAIs and providers of support • Support GCP T2 SAIs in current round as needed	• Established round one of the GCP Tier 2 (now GSAI) including GSAI Committee • Established round one of the GCP Tier 2 (now GSAI) including GSAI Committee
Strengthening SAI-donor knowledge and relations	• Conducted virtual SAIs engaging with Donors workshop ARABOSAI	• Conduct SAIs engaging with Donors workshop in OLACEFS and CREFIAF (one virtual, one in-person) • Conduct 2 Donors Engaging with SAIs workshop (one virtual, one in-person)	• OLACEFS workshop conducted virtually. • CREFIAF and Donor workshops postponed to 2022
Strengthening SAI-SAI Peer Provider knowledge and relations	N/A	• Coordinate with CBC on Peer Partners Forum	• Participated in CBC work stream on peer-to-peer cooperation)
Enhancing Country-level coordination mechanisms	Raised awareness on benefits of coordination and best practices via success story and workshop on SAIs engaging donors.	• Develop success story on coordination during COVID-19 • Support 30 SAIs in creating a country-level coordination plan	• Raised awareness on benefits of coordination and best practices via success stories and workshops • Supported 15 SAIs in creating a country-level coordination plan
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE			
INTOSAI Global Survey and Global SAI Stocktaking	• 2020 INTOSAI Global Survey issued and responses collected • IDI-IBP report "Audit & Oversight Ecosystem" developed, published & disseminated	• Publish 2020 GSR Disseminate, communicate and advocate for SAIs based on results and recommendations from the IBP/IDI report and 2020 GSR	• 2020 GSR published, and website developed • Results from GSR disseminated in several webinars, including thematic and regional focused webinars • 2020 GSR Gender Annex developed and launched • Global Survey Database established
SAI Capacity Development Database (SAI CDD)	• SAI Independence and gender equality criteria built in database platform • Registration of projects focused on SAI	• Use gender data from database for IDI Gender Strategy implementation • Ensure continuous updates, including projects targeting	• Gender data made available on SAI CDD • Regular updating of projects and outreach to donors

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
	Independence and gender equality started • SAI independence and gender equality work within the IDC Portal highlighted • Bi-annual updates of information • Database linked with partner's databases	SAI Independence and gender equality • Assess and improve quality of the IDC Portal through user survey and auto-evaluation • Test, refine and update the database linkages to partners' databases	encouraging them to add/update projects • Survey conducted and inputs applied to the SAI CDD • Continued work on database linkages and data imported
Global SAI performance data management	• SAI country pages populated with basic country information • IDI information in IATI platform permanently updated	• Explore available Information Management Systems (IMS) that may help IDI in improving storage and usage of data. • Update IDI data in IATI platform	• New IMS system postponed to 2022 due to recruitment of new Information and Data Manager • IATI data updated quarterly
IDI sustainability reviews	• Designed Sustainability Review Implementation plan	• Implement pilot IDI Sustainability Review • IDI Sustainability Review Report • Design IDI Sustainability Review phase 1	• IDI Sustainability Review phase 1 designed • Pilot for review and report postponed to 2022
COMPONENT 4: Advocacy and communications for behaviour change			
Communication and advocacy within the INTOSAI-Donor Cooperation	• Two success stories (SDGs and SAI Independence) developed and published • COVID-19 messaging in social media addressed • GCP T1 communication addressing COVID-19 crisis launched and disseminated • Increased advocacy for SAI independence with communication material • SAI Independence resource kit for in-country donor staff developed • SAI Independence Ambassador concept note and ToRs developed and submitted to SC members for approval	• Develop and publish of two success stories focused on SAI Independence/COVID-19 support/SDGs • Promote IDC response to COVID-19 crisis and the New Normal • Promote GCP Tier 1 and Tier 2 through all channels of communication • Replicate session on success stories of coordination and application of MoU principles at the SC meeting • Advocate SAI Independence with activities such as: • Disseminate globally the SAI Independence Resource Kit for in-country donor staff • Deliver a SAI Independence session at the SAI-Donor engagement workshops • Finalise appointment process of the SAI Independence Ambassador	• Promoted IDC response to COVID-19 crisis and the New Normal • SAI Independence resource kit for in-country donor staff published • IDC Goodwill Ambassador for SAI Independence appointment process finalised and shared • Promoted GSAI through all channels of communication • Delivered seminar series with five sessions connected with SC meeting • Restructured IDC website to optimise viewing of results and impact • SAI-Donor workshop session postponed to 2022

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
IDI communication and advocacy	• Social media messaging adjusted to COVID-19 /New Normal • IDI response to COVID-19 crisis communicated through webpage, guidance on new forms of support, research papers, eLearning system, IDI video • IDI success stories developed and published • IDI identity manual developed and implemented • IDI website redeveloped and launched • Advocacy work on the recommendations from the IDI-IBP report started	• Develop and implement social media strategy • Continue response to COVID-19 crisis (COVID-19 communication channel - webpage, guidance on new forms of support, research papers, eLearning system) • Develop success stories on COVID-19, SDGs with a gender focus and successful partnerships Send campaigns to IDI stakeholders to raise awareness of the contribution that IDI work streams are making towards INTOSAI objectives • Disseminate, communicate and advocate for SAIs based on results and recommendations from the IBP/IDI report and 2020 GSR • Integrate gender equality in annual communications & advocacy work plans and budget • Develop gender webpage as part of the IDI website • Explore IDI knowledge / resource centre options for gender equality	• Introduced Framework Agreement for Designers to work with quality designers across all comms • Disseminated global reports that advocate for SAIs including IBP/IDI report, IMF/IDI working paper and 2020 GSR • Integrated gender equality in annual communications & advocacy with policy design, significant campaigns on SM re UN Women events and 16 days campaign, and articles in INTOSAI Journal, and gender webpage as part of the IDI website • Introduced media platforms including media monitoring and social media aggregator to facilitate communications and outreach • Planned Website upgrade including re-designing a coordinated homepage, reconfiguring menus and improving media centre and newsfeeds • Facilitated IDC Independence Goodwill Ambassador communications • Helped WGS team develop 6 SAI success stories in SPMR and SAI PMF- for global advocacy

D. Contribution to IDI Cross-Cutting Priorities

<u>SAI Culture and Leadership</u>

GFU supports capacity development for SAI leaders through facilitating the partnerships between SAIs and donors. Through different initiatives under the brokerage component, such as GCP T1 and GSAI and SAI donor workshops, SAIs are supported to engage effectively with donors and lead by example. It is underlined that SAIs are required to make plans and commitments for SAI development in order to receive donor funding. GFU is responsible for the Global Survey and Stocktaking report where SAI leaders in 2020, through their SAI's participation in the survey, are made aware of expectations on SAIs in a broad range of areas. The survey and Stocktaking Report was published in 2021 and indicated areas of improvement for SAI leaders and their SAIs.

<u>SAI Communications and Stakeholder Engagement</u>

In 2021 GFU continued its leading role in the delivering on the IDI Communications and Advocacy Strategy and the IDC Communications Strategy to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support.

<u>Inclusiveness and Gender</u>

GFU published a Global SAI Stocktaking Gender Annex Report, presenting an analysis of gender performance and capacities based on the Global Survey Data on Gender.

E. 2021 Results Achieved

<u>IDI Output Indicators</u>

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Global Survey launched	GSR published. Downloads: Eng: 500 Fre: 50 Spa: 50 Ara: 50
					Actual	Draft global survey designed	Achieved	GSR published. Downloafs: English (5,700), Gender Annex (700) Fre,Spa,Ara in Q1, 2022
Assess the sustainability of IDI initiatives	30	Progress on establishing and implementing programme 360 (IDI Sustainability Reviews)	IDI Annual Performance & Accountability Reports	Not established (2018)	Target	Established	Synthesis/ pilot study designed	Synthesis study published
					Actual		Postponed to 2021	Synthesis/ pilot study designed
Enhanced partnerships to	31	Number of organisations covered by a strategic	IDI Annual Performance &	0 (2018)	Target	1	3	5
					Actual	4	5	5

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
deliver the IDI Strategic Plan		partnership agreement with IDI	Accountability Reports					
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. use of Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	5
					Actual	5	5	5
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	60
					Actual	47	47	62
Raised awareness on the role, benefits and challenges of SAIs	34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & the INTOSAI community	IDI Annual Performance & Accountability Reports	4 (2018)	Target	5	6	6
					Actual	10	13	11

F. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the IDI strategic plan.

IDI has identified the following additional risk which may prevent GFU from delivering its expected results and will implement the associated risk mitigation measures:

Risk: COVID-19 continued to affect GFU's ability to deliver capacity development through physical delivery resulting in lower SAIs' participation in virtual events due to lack of IT infrastructure; Mitigation measure: improve GFU's delivery of virtual and hybrid solutions, enable enhancement of SAIs IT infrastructure through facilitating donor support.

G. Lessons Learned

The following new lessons were learned during 2021:

IDI Delivery Model

Clearly considering design and planning of virtual events to decide which type of events are more likely to succeed. Whilst there are advantages to using virtual meeting places such as enabling more participants to engage without having to travel, there are also limitations that seem big hurdles to overcome for the most challenged SAIs. The combination of inadequate technological infrastructure and language challenges, even with the support of interpreters and translators, makes interactive workshops more difficult to conduct and succeed. Taking these factors into account when designing and deciding to go ahead with a virtual

workshop is key. Supporting SAI's to develop documents, such as strategic plans and funding concepts notes, is very challenging to facilitate in an effective manner online.

Communications and stakeholder engagement

The significant shift to online communication and virtual activities in 2020 had already underlined the need for better and coordinated communication efforts globally via IDI and IDC websites and social media. A communications manager was appointed in 2021 to better manage communications efforts by streamlining internal procedures and improving content, both written and visual, and its dissemination to broader audiences.

While IDI and its workstreams embraced new opportunities for communicating via websites, success stories, articles in journals, campaigns on social media and, of course, extensive participation in webinars and online events, the communications team often found themselves to be working reactively rather than proactively, so lessons learned include the following:

- All communications projects require more time and forward planning to ensure that all elements of the communications process are incorporated, from initial storyboarding through to writing, editing and design, and to onward dissemination.
- More planning would also ensure that every communications piece is coordinated across all platforms and technical requirements, for instance loading to websites, scheduling email and social media outreach, and ensuring that translation/interpretation is booked ahead of time.
- Promoting and positioning of activities involving IDI partners on events, joint reports and op-eds, journal articles and so on, should ideally be done in conjunction with the partner organisation's communications team, and again, with considerable lead time.
- An overview of the IDI-wide communications schedule would give more consolidated and consistent branding to the organisation as a whole and would also ensure an equal distribution of communications support across workstreams and initiatives.
- Measurement and reporting on engagement, read rates and so on needs to be both upgraded and more regular. This could be done through certain platforms that were introduced during the year, including a social media aggregator and a media monitoring service, which also introduces another improvement in the streamlining of communications systems, processes and platforms to provide IDI-wide coordination.
- Significantly, all of the above would contribute to presenting IDI's global support for SAIs and advocacy for SAIs to an expanded, worldwide audience, beyond the SAI, PMF and governance community to the attention of Civil Society Organisations (CSOs) and other supporting stakeholders.