



APPENDIX

IDI PERFORMANCE AND
ACCOUNTABILITY REPORT

2022



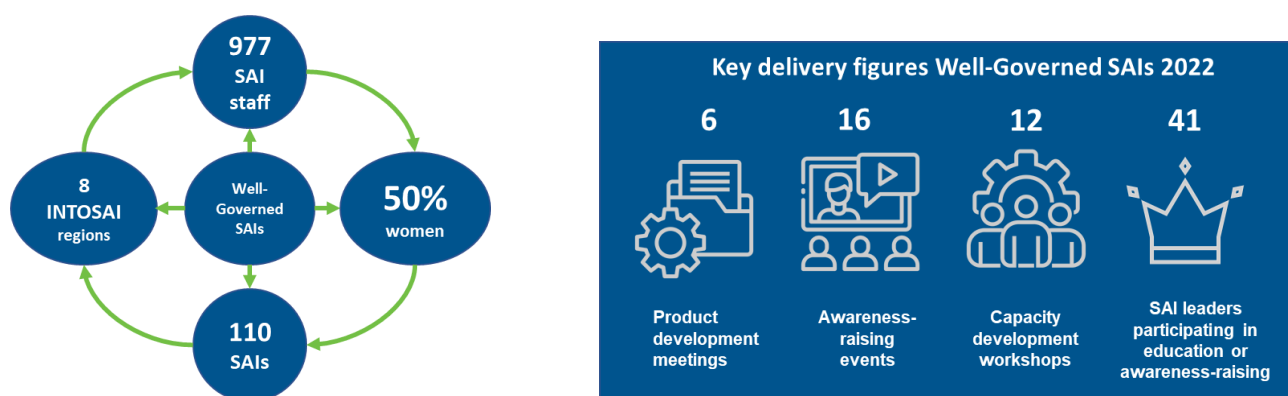
A. Objective

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

B. 2022 Performance Summary

Good governance of an SAI is fundamental to ensuring SAI credibility and sustainable delivery of high-quality audits leading to impact for people and society. The Well-Governed SAIs (WGS) work stream is built on the premise that good and sustainable governance of SAIs requires a holistic, targeted and evidence-based approach, for which SAI staff and SAI leaders are indispensable. In that, the work stream offers complementary support to SAIs in addressing the various challenges related to the management and positioning of their organisations as key actors in their country’s public sector environment. The work stream consists of three components, focusing on strategic management, operational management and risk and resilience of SAIs. Figure 1 demonstrates our outreach and key delivery figures in 2022.

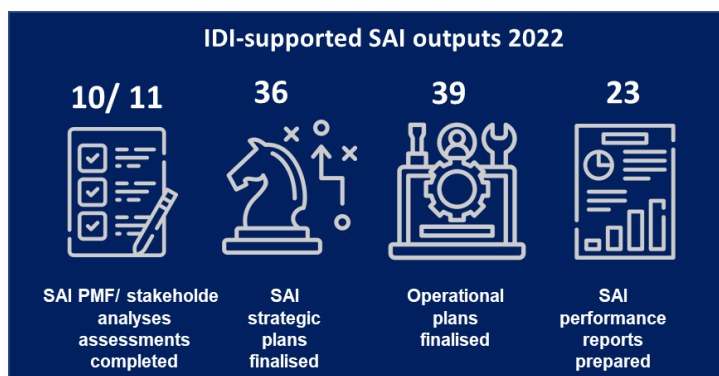
Figure 1. Outreach and key delivery figures Well-Governed SAIs 2022



2022 was a critical year for the Well Governed SAIs work stream. A main highlight was the shift from planning and preparation to piloting and roll out for all the initiatives under the Organisational Management and Risk and Resilience components (pICTure, TOGETHER, CRISP and MASTERY) that commenced in 2021. Hence, in 2022 we not only finalised a solid set of pilot course and thematic material for each new initiative, based on inputs of experts across the SAI community, but also moved into supporting selected pilot groups of SAIs. This has already yielded rich findings on how to best address SAI needs and follow a pace and structure that promotes sustainable capacity development.

Despite the strong progress, various activities had to be postponed to 2023, resulting in falling short of various operational targets. The main reason behind this is the need to invest more efforts into each initiative, both from the IDI and SAI side. Rescheduling activities such as larger roll-out or provision of support to individual SAIs has allowed for more time to be spent on material and approach refinement and has also accommodated a slower than anticipated progress of participating SAIs. In 2022 we also trained pools of resource persons, who will be able to support implementation in 2023 and alleviate some of the time pressures experienced this year. The work stream will also implement a better and more cautious approach to time planning, activity scheduling and resource estimation, based on lessons learnt. We will also build on good practices to regularly analyse time spent on different activities and to carefully monitor actual budget spending.

Figure 2. IDI-supported SAI outputs by the Well-Governed SAI work stream 2022



Another key moment in 2022 was the affirmation of the relevance and the success of SPMR initiative by an external independent evaluation. We also organised a series of knowledge sharing workshops for those SAIs participating in SPMR that are approaching the final phase of their strategic management journey, as well as a workshop with INTOSAI Regional bodies. This has allowed us to gather invaluable feedback on how to further

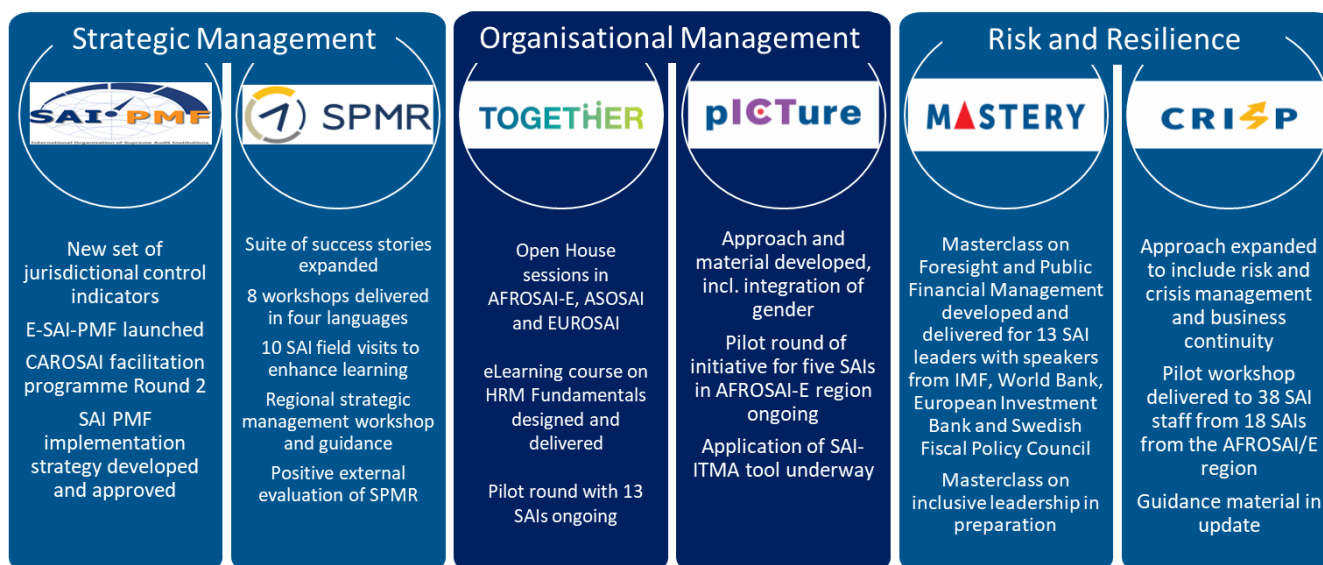
improve the SPMR methodology and delivery going forward. On the SAI PMF front, besides continuous support to assessment teams, we also worked on a new set of jurisdictional control indicators, as well as on a SAI PMF strategy. We also launched the eSAI PMF and StORy apps that enhance the efficiency and effectiveness of performance assessment and strategic management processes. Given that both SPMR and SAI PMF are well-established and have been running for over five years, implementation and results under the Strategic Management component of the work stream are broadly in line with the 2022 plans and targets (Figure 2).

In 2022, we have supported SAIs in the development and completion of following key governance capacities and products:

- **Performance assessments:** We provided assistance to 25 SAI PMF assessment teams, resulting in a cumulative number of 124 assessments reaching an independent review or final stage during the year. We also supported 11 stakeholder analyses, which provide crucial inputs on the SAI’s external and internal stakeholder environments. Nine SAIs analysed their internal and external practices on gender. Five SAIs commenced assessing their ICT strengths and weaknesses, and 11 SAIs began work on reviewing their human resource practices.
- **Strategic and operational planning and reporting:** We supported the development and finalization of 36 SAI strategic and 33 SAI operational plans. 23 SAIs prepared annual performance reports with a stronger focus on impact and results. We also developed guidance on strategic management for INTOSAI regions.
- **Risk and resilience:** We worked with 18 SAIs to build capacity on risk management and business continuity. We also supported 13 SAI leaders to build their competence on critical aspects such as Public Financial Management (PFM) and SAI independence.

Further achievements are summarised in Figure 3.

Figure 3. Performance snapshot Well-Governed SAIs 2022



C. Delivery

Partnerships

The Well-Governed SAIs work stream critically depends on the support and commitment of a broad range of partners from within and beyond the SAI community. The work stream utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA). Following additional partners support our work:

Funding partners	Strategic partners	In-kind support
Swiss State Secretariat of Economic Affairs for SPMR	INTOSAI Capacity Building Committee for SAI PMF, TOGETHER and SPMR	Resource Persons from SAIs of Aruba, Brazil, Cameroon, Cayman Islands, Costa Rica, El Salvador, France, Gambia, Guam, Ghana, Indonesia, Jamaica, Kenya, Liberia, Madagascar, Malawi, Morocco, Norway, Oman, Serbia, Tunisia, Pakistan, Portugal, Sweden
General Court of Audit Saudi Arabia for SAI PMF	GIZ for pICTure	SAI Norway: Peer support for SPMR delivery SAI Sweden: Peer support for TOGETHER delivery
Inter-American Development Bank for SAI PMF		Secretariat staff of AFROSAI-E, ASOSAI, ARABOSAI, CAROSAI, CREFIAF, EUROSAI, OLACEFS, PASAI for product development across work stream
Irish Aid for SAI PMF		

Delivery Mechanisms

To facilitate the roll-out under all work stream components, we employed an array of delivery methods. Some of the key ones were:

- **A stronger hybrid approach:** 2022 marked return of face-to-face activities and allowed for events to take place physically after two years of online interactions. Nevertheless, for many meetings and trainings, an online or hybrid approach was still deemed suitable and necessary. Both pilots under pICTURE and TOGETHER commenced as eLearning initiatives. Under SAI PMF, the first part of the new CAROSAI facilitation program was delivered online. Round 2 of SPMR is also delivered almost entirely online, while various SPMR workshops were organised as hybrid events. On the other hand, product development meetings for TOGETHER, CRISP and SAI PMF took place as physical events, which was important given the exploratory and iterative nature of such meetings. Another physical event was the MASTERY workshop on foresight, which supported closed-room interactions of SAI leaders. In total for 2022, we carried out seven eLearning or online workshops and nine hybrid or face-to-face capacity building events or workshops. As a result, the WGS team has developed a good understanding of when to use what approach. In addition, we have invested in a more strategic approach to our digital delivery to enhance the learning experience and maximise learning outcomes.

Enhancing strategic digital delivery under the Well-Governed SAIs work stream

While eLearning has many benefits, one key challenge is related to designing digital learning with a clear strategic focus, whereby a pedagogical approach and a focus on the learner's experience support and maximise learning outcomes. In 2022, we worked with external experts on the approach and design for some of our key eLearning courses. The course on HRM Fundamentals under TOGETHER was designed to offer flexible self-study while increasing engagement through the platform. The new format of the Operational Planning eLearning course under SPMR supports participants progressively build up their knowledge through a complex set of topics and apply new concepts to their actual work. Both courses use advanced graphics, carefully crafted videos and animations, and a variety of activation and engagement techniques. Live interactions are used for in-depth reflections and experience sharing. Courses can be easily translated into other languages. Feedback from course participants has been very positive. The SAI PMF repeat assessment eLearning course, which is in development, will follow a similar approach.

- **Increased use of video materials and success stories for awareness-raising and knowledge sharing:** In 2022, we produced various videos highlighting our initiatives. Among those were a video to introduce the TOGETHER initiative and two videos on SAI PMF. We also developed a video summarising the progress of SPMR. In addition, we continued expanding the suite of success stories highlighting achievements of SAIs who have participated in our initiatives. Some also include video recordings from heads of SAIs, recognising the positive contribution of our work to their organisations.
- **Open house events:** These events aim to highlight important aspects of our work and to attract a broad audience across and beyond the INTOSAI community. Open House events include guest speakers, such as SAI leaders, representatives from the donor community, and experts. In 2022, we organised three online global webinars for SAIs and donors to introduce SAI PMF, which were

attended by over 300 participants across the world. We also offered two Open House sessions to introduce the TOGETHER initiative and gauge interest among SAIs to participate.

- **In-country visits:** 2022 finally offered the possibility of carrying out long-overdue in-country visits, aimed at deepening and broadening learning at the SAI level. Under SPMR, ten such visits could take place (Azerbaijan, Albania, Bulgaria, Cape Verde, Cameroon, Chad, Cote d’Ivoire, Ghana, Namibia and Tunisia). In addition, the SAI PMF team supported the SAI of Cayman Islands in the work on their repeat assessment.
- **Continuous engagement and training of resource persons:** Our delivery model critically depends on the support by resource persons across the SAI community. They not only help us to ensure broader coverage of our initiatives but are also fundamental for developing relevant and tailor-made initiatives that reflect regional and local context. In 2022, we organised training (often in combination with product development meetings) for each component and initiative under the Well-Governed SAIs work stream, with the support of resource persons from 24 SAIs and eight INTOSAI Regions.
- **Integrating use of digital tools in delivery:** Besides the use of advanced eLearning approaches, we also continued the development and application of eSAI PMF and StORy – two platforms aimed at supporting efficient and effective assessment and strategic management processes in SAIs. Both tools are in application and during 2022 we worked on finalising and integrating those into our initiatives.

D. Delivery Against our (Revised) Operational Plan

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

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (updated)	Actual Delivery 2022
COMPONENT 1: Strategic Management			
Initiative: Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none"> • SAI PMF framework light touch revision to align it with the new INTOSAI Framework of Professional Pronouncements (IFPP) • Revision of indicators for jurisdictional control commenced • SAI PMF application –Technical solution viable version under development with the aim of digitalising the framework and the process for enhanced quality and speed of assessments • CAROSAI facilitation programme 2020 - 21 • SAI PMF basic training conducted as eLearning • Scaled up SAI PMF awareness-raising by, for example, publishing success stories and 	<ul style="list-style-type: none"> • Finalize the revision of jurisdictional indicators • SAI PMF application - launch, communication, and training • Deliver a small facilitation programme to pilot the e-SAI PMF application • Deliver SAI PMF training • Launch repeat assessment self-running course • Enhance the capacity of Resource Persons to enable increased take up of SAI PMF responsibilities by INTOSAI regions • Administer IRs • Increase advocacy and awareness raising under the strategic lead of CBC • Develop a new SAI PMF Implementation Strategy 	<ul style="list-style-type: none"> • New set of jurisdictional indicators developed by a task force consisting of SAI staff, experts, and IDI staff. Indicators were approved by INTOSAI CBC and endorsed by the INTOSAI Congress • e-SAI PMF launched in English, Spanish and French • CAROSAI facilitation programme 2022 – 23 involving four SAIs launched. • Online global webinar to introduce the SAI PMF to SAI leaders and the donor community conducted • Design and development of materials for a repeat assessment self-running course completed Launch of the course postponed to 2023. • Product development workshop to enhance the capacity of

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (updated)	Actual Delivery 2022
	<p>increasing social media presence</p> <ul style="list-style-type: none"> • Developed guidance materials aimed at enhancing the quality of assessments • Provided support to assessment teams and attended to information needs of SAIs and other stakeholders • Supported strategic governance of SAI PMF through active engagement with CBC and the Independent Advisory Group (IAG) • Independent review (IR) of SAI PMF reports conducted • External evaluation of the implementation of SAI PMF Strategy 2017- 22 • Developed additional resources – independent reviewers, resource persons and one Associate from SAI Indonesia engaged to support SAI PMF Team 	<p>2023 - 2028 under the lead of CBC</p> <ul style="list-style-type: none"> • Provide support to assessment teams and attend to information needs of SAIs and other stakeholders. • Guidance development and revisions • Provide support and advise to CBC and IAG 	<p>Resource Persons and to co-create approaches and products</p> <ul style="list-style-type: none"> • 11 Independent reviews of SAI PMF reports coordinated and conducted • Continued scaling up social media presence, including the development of videos to create awareness around SAI PMF, repeat assessments and e-SAI PMF • SAI PMF Implementation Strategy 2023 – 28 developed and approved by CBC and endorsed by the INTOSAI Congress • Field work for SAI PMF assessment of the Cayman Islands conducted • Supported strategic governance of SAI PMF through engagement with CBC and the IAG • SAI PMF training course postponed to 2023 due to reprioritization in executing the planned activities.
<p>Initiative: Strategy, Performance Measurement and Reporting (SPMR)</p>	<ul style="list-style-type: none"> • SAI Strategic Management handbook finalised and published in all IDI languages • Strategic and operational planning, monitoring and implementation phases completed for AFROSAI-E, ASOSAI and EUROSAI • Strategic and operational planning e-Learning completed for CREFIAF, OLACEFS and ARABOSAI • 29 SAI PMF assessments finalized, including 12 having passed the IR • 20 strategic plans finalized, including 13 approved • 10 operational plans approved • First version (Alpha) of strategic management software (project StORy) 	<ul style="list-style-type: none"> • Finalise strategic and operational plans for participating SAIs • Support annual performance reports for participating SAIs • Provide in-country support where possible • Develop guidance on strategic management for regions and prepare approach for enhancing the capacity of regional bodies to support strategic management • Implementation & Reporting eLearning for ARABOSAI and CREFIAF • Knowledge sharing sessions for AFROSAI-E, ARABOSAI, ASOSAI, 	<ul style="list-style-type: none"> • 39 SAI PMF assessments finalized or in independent review stage • 36 strategic and 33 operational plans finalized or in final draft form • 23 SAI performance reports supported • 10 in-country visits • Guidance on strategic management for regions at final review stage • Independent mid-term evaluation supported, which confirmed SPMR’s relevance, effectiveness and efficiency • Knowledge sharing workshops held for AFROSAI-E, ASOSAI, EUROSAI and OLACEFS regions • Monitoring and implementation workshops held for ARABOSAI and CREFIAF regions

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> • New group of eight SAIs began participation in SPMR, commencing with SAI PMF and stakeholder assessments • SPMR success stories published (Azerbaijan, Georgia, Kenya, Maldives) • Articles on SPMR published in ECA, INTOSAI and ASOSAI journals 	<ul style="list-style-type: none"> • CREFIAF, EUROSAI, OLACEFS • Conduct SAI PMF IR for Round 2 participating SAIs • Conduct Strategic Planning, Operational Planning and Implementation & Reporting e-learning for SAIs in SPMR Round 2, including development of enhanced eLearning delivery tool • Launch the first (Beta) version of the SAI strategic management software (project StORy) • Start development of new functionalities for StORy taking into account feedback on Beta Version 	<ul style="list-style-type: none"> • Strategic and operational planning eLearning courses for SPMR Round 2, Implementation and reporting workshop postponed to 2023 • Beta version of Story launched • Revision of operational planning eLearning course launched
COMPONENT 2: Organisational Management			
Initiative: pICTURE (ICT Governance)	<ul style="list-style-type: none"> • Designed the initiative including defining the objective, approach, scope and delivery method • Peer feedback on the design initiated. • Researched the possibility of accessing and using the results of existing assessments of SAI ICT needs using tools such as Information Technology Self-Assessment (ITSA) 	<ul style="list-style-type: none"> • Pilot on a small scale for a limited number of SAIs • Refine approach, scope and delivery method and initiate global roll-out, starting with English and French • Develop flexible delivery methods based on SAI needs, in terms of providing general support and more in-depth support where needed • Identify and secure additional resources (peer SAIs, consultants, experts outside the INTOSAI community etc.) • Awareness raising on key topics accessible for all • Explore developing a network/platform to support gender responsiveness and inclusiveness 	<ul style="list-style-type: none"> • Peer consultation on the design and approach finalized. • Partner with GIZ, Germany. The SAI ITMA tool, a framework for assessing SAIs maturity levels and developed by GIZ, is applied in the IDI pilot. • Pilot for five SAIs in AFROSAI-E is underway with the SAI ITMA assessments. • COBIT training delivered for several of the participants in the pilot. • Screening of Strategic partners and flexible delivery methods initiated. Further progress will be a key activity in 2023. • The global roll-out will be initiated towards end-2023 due to some activities in the pilot being shifted to 2023. • Global awareness raising activities have been shifted to 2023.
Initiative: TOGETHER (Human resources,	<ul style="list-style-type: none"> • Preliminary research conducted on SAIs' HR governance and systems 	<ul style="list-style-type: none"> • Initiative material developed and translated (SAI HR Basics Course and 	<ul style="list-style-type: none"> • Study on SAIs' practices in HRM across INTOSAI regions completed

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (updated)	Actual Delivery 2022
ethics, gender & inclusiveness for SAIs)	<ul style="list-style-type: none"> • Implementation strategy and delivery approach designed • Dialogue initiated with peers and potential partners on possible areas of support • Areas of support selected based on proposal from consultant and dialogue with peers • Pilot group of participating SAIs identified • Gender analysis conducted • Advisory group of resource people to support development and implementation of the initiative identified 	<ul style="list-style-type: none"> • HR Integrated Assessment Tool) • Promotion video and other awareness raising materials developed • Pilot Training on SAI HR Basics delivered in English • Integrated Assessment on HR, Gender, Inclusiveness and Ethics applied to English speaking SAIs • Training on SAI HR Basics delivered to CREFIAF SAIs, based on lessons learned from the pilot 	<ul style="list-style-type: none"> • Course syllabus on HRM Fundamentals for SAIs developed • Advisory group established and consulted • Agreement with INTOSAI CBC for using and promoting the HRM Guide for SAIs under the Initiative • Promotion video developed and launched • Open House sessions on TOGETHER and HR Governance in SAIs held in AFROSAI-E, ASOSAI and EUROSAI with 189 participants from 57 SAIs • eLearning course on HRM Fundamentals for SAIs developed • 50 staff from 13 SAIs trained on HRM Fundamentals for SAIs in AFROSAI-E, ASOSAI and EUROSAI regions • Integrated Review (assessment) on HRM, Gender, Inclusiveness and Ethics launched with 11 SAIs • Training on HRM Fundamentals for SAIs in CREFIAF postponed to 2023
COMPONENT 3: Leadership and Resilience			
Initiative: MASTERY - Leadership masterclasses	<ul style="list-style-type: none"> • Designed and planned the overall approach for the masterclass • Developed guidance materials for the first Masterclass topic on SAI Independence • Pilot masterclass on SAI Independence to eight SAIs conducted 	<ul style="list-style-type: none"> • Research and select two-three suitable Leadership Masterclass topics • Establish partnerships and identify renowned, internationally recognised subject matter experts as speakers • Planning and development of topic contents • Assess and refine the approach and roll-out further one-two topics • Implementation support on Independence and additional topics covered in masterclasses delivered in 2022 	<ul style="list-style-type: none"> • Undertook research and prepared implementation strategy, incl. topic selection, delivery mechanisms and expected outputs • Developed and delivered masterclass on Strategic Foresight and Public Financial Management- with international speakers (International Monetary Fund, World Bank, European Investment Bank and Swedish Fiscal Policy Council) to 12 SAIs from ARABOSAI, AFROSAI-E and CAROSAI • Developed approach and materials for the third masterclass on inclusive Leadership, delivery postponed to 2023

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (updated)	Actual Delivery 2022
			<ul style="list-style-type: none"> Follow up support provided to SAIs in developing action plan for the SAI Independence masterclass was postponed to 2023
Crisis and risk management for SAI performance (CRISP)	<ul style="list-style-type: none"> Sensitization webinars in English and French with participants from 60 SAIs Draft guidance developed and disseminated for public comment in English and French 	<ul style="list-style-type: none"> Finalized guidance available in English, French, Arabic, and Spanish Run eLearning course on crisis and risk management in English, French, and Arabic Support SAIs in developing risk and crisis management routines 	<ul style="list-style-type: none"> Planned and delivered a course on risk management in English to 17 SAIs from AFROSAI-E Continued the development of the guidance on risk management building on the course material, finalization is now due in 2023 Developed practical ready-to-use tools for risk management (e.g. risk management policy template, risk register template) SAI level support was postponed to 2023 due to the late delivery of the course on risk management Crisis management and business continuity components of the initiative under development
General Management of the Work Stream			
	<ul style="list-style-type: none"> Guidance notes on incorporating gender and stakeholder and leadership engagement and on working with resource persons developed to ensure coherent practices in all work stream initiatives New visual identity of work stream, including branding of all new initiatives Cross-work stream success stories, focusing on experiences with SAI PMF and SPMR 	<ul style="list-style-type: none"> Develop and pilot a concept for cross-initiative SAI Governance Academy aimed at SAI senior staff External stakeholder management with donors, INTOSAI bodies and other organizations 	<ul style="list-style-type: none"> Concept for SAI Governance Academy developed, pilot scheduled for 2023 Team building event organised focusing on team cohesion Enhanced stakeholder relationships and partnerships across (see section on partnerships), including application with Global Affairs Canada

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The work stream includes various elements related to SAI leadership and culture. All initiatives incorporate initial and exit-level meetings with SAI leadership to discuss expectations, progress and outstanding issues.

Furthermore, SAI culture and leadership are strongly reflected in the content and focus of various of the work stream initiatives.

In SAI PMF, one indicator assesses leadership practices and internal communication. Under SPMR, both elements are covered by dedicated sections in the Strategic Management handbook. The monitoring and reporting part of SPMR has been revised to cover more strongly the aspect of managing and implementing change, of which organizational culture, change management and SAI leadership are key determinants. For SPMR round 1, SAI teams that have completed the main methodological steps and workshops and have organized meetings with their leadership and the IDI advisory team to discuss progress, needs and next steps. In SPMR round 2, leadership engagement is an integral and continuous part of the implementation approach. In CRISP, leadership of SAIs is continuously informed of the progress of the initiative so that they can support the work of the teams.

In addition, the MASTERY initiative is explicitly targeting Heads of SAIs. MASTERY aims to not only provide SAI leaders with new knowledge and insights on important topics but also to offer a closed-room space for leaders to engage with each other, reflect and discuss. In 2022, MASTREY delivered a highly coveted workshop on foresight and PFM, with the participation of 12 SAI leaders.

Finally, under the TOGETHER initiative, SAI culture is a critical cross-cutting element that influences the quality and strength of HRM practices. Hence, a dedicated module under the HRM fundamentals course deals with the topic of SAI work environment and culture.

SAI Communications and Stakeholder Engagement

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

Under SPMR, SAI stakeholder analysis is an integral part of the step of assessing current performance. In practice, venturing out and surveying the views and expectations of stakeholders such as Parliament, the Executive, the media and citizens, on what the SAI is and should be doing, has been challenging for many SAIs. Still, it has been recognized as equally important as the SAI PMF assessment. The feedback from stakeholders has informed the selection of strategic audit and other priorities, and the development of targeted communication aimed to strengthen SAIs' profile, relevance and impact.

Stakeholder engagement has its specific expression across the rest of the Well-Governed SAIs portfolio. In pICTURE, the approach focuses on engagement with the Executive, since SAI ICT systems will need to consider and ideally align to the external stakeholder environment and needs, for example as regards integrated financial management financial systems. Another aspect under this initiative is how to engage with donors with respect to funding ICT-related needs. In CRISP, both risk and crisis management will often have a significant external stakeholder engagement element, related for example to reputation management or external communication. In TOGETHER, on the one hand, participating SAIs are empowered to engage in a dialogue with actors such as the Civil Service Commission or the Ministry of Labour. On the other hand, SAIs should focus on internal communication as part of their approach to promote a healthy and cohesive working environment. Finally, the current round of MASTERY is centered around the role SAIs can and should play in their external environment with respect to supporting PFM in the public sector. MASTERY exposes SAI leaders

to the views and perspectives of external stakeholders and decision-makers, thereby supporting a more meaningful high-level engagement of SAIs.

Inclusiveness and Gender

Under the initiatives, there is already a strong focus on promoting gender and inclusiveness. When discussing the admittedly limited relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare, the SAI PMF team has incorporated a more pronounced gender perspective. Under SPMR, SAIs are encouraged to consider gender as a priority in their strategic plans. So far, five SAIs have committed to including gender as a strategic priority. The SAI Strategic Management handbook includes a strong gender lens, providing relevant examples and instances where gender equality is crucial for SAIs. This approach was further enhanced for SPMR Round 2, where a gender assessment is part of the main inputs for the development of the strategic plan. A corresponding methodology and explanatory webinars took place in the framework of the first stage of SPMR Round 2. The topic of inclusive leadership/ gender will be covered in an upcoming MASTERY edition. Finally, gender, inclusiveness and diversity form an integral part of the TOGETHER initiative, both as a concrete component of it and as part of the overall approach to supporting human resource management in SAIs.

F. 2022 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results			
						2019	2020	2021	2022
Independent review (IR) of SAI PMF assessments	6	% of all (i.e. cumulative) finalized SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55%	60%	64%	70%
					Actual	56%	61%	67%	70%
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1310 (44% female)	1400 (44% female)	1320 (40% female)
					Actual	1235 (39%)	1279 (40% female)	1340 (41% female)	1351 (46% female)
Global public goods on SAI strategic management developed &	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads	5000 downloads
					Actual	Final draft	Version 1	6430 downloads	13218 downloads

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results			
						2019	2020	2021	2022
disseminated		analysis & engagement)					published in Eng		
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	119 (44% female)	270 (44% female)	310 (44% female)
					Actual	79 (47%)	239 (54% female)	367 (50% female)	565 (50% female)
Guidance material on risk and crisis management for SAIs developed and disseminated	38	Status and language availability of the guidance material	IDI Annual Performance & Accountability Reports	No material (2020)	Target			Version 0 public draft in Eng, Fre	Version 0 available in all languages
					Actual			In progress	In progress (draft available in English)
SAI professional staff capacity in risk and crisis management developed	39	(A) Cumulative number of staff trained (and female participation rate each year) (B) Number of SAIs supported in risk and crisis management practices	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	(A) 60 staff (44% female) (B) 20 SAIs
					Actual	N/A	N/A	N/A	(A) 36 staff (28% female) (B) 18 SAIs ¹
SAIs supported in their risk and crisis management system development	40	Cumulative number of SAIs that have received direct support from IDI on developing their risk and crisis management systems	IDI Annual Performance & Accountability Report	0 (2020)	Target	N/A	N/A	N/A	3 SAIs
					Actual	N/A	N/A	N/A	0 ²
Guidance material on ICT governance developed and disseminated	41	Status and language availability of the guidance material.	IDI Annual Performance & Accountability Reports	No material (2020)	Target	N/A	N/A	N/A	Draft version available in English
					Actual	N/A	N/A	N/A	Delayed to 2023 ³

¹ The target was related to a pilot workshop where originally three participants per SAI were to be invited. Due to resource considerations, participation was limited to staff per SAI. Two SAIs could not join due to scheduling conflicts.

² The timing of the workshop on risk and crisis management was shifted to December 2022 due to difficulty finding a suitable slot earlier. As a consequence, follow-up support is now scheduled for 2023.

³ The development of guidance material was postponed to 2023 to allow better incorporation of findings and lessons learnt from the pilot round of pICTure.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results			
						2019	2020	2021	2022
SAI professional staff capacity in ICT governance developed	42	(A) Cumulative number of staff trained (and female participation rate each year) (B) Number of SAIs supported in ICT governance practices	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	(A) 100 Staff (44% female) (B) 25 SAIs ⁴
					Actual	N/A	N/A	N/A	(A) 24 (29% female), (B) 5 SAIs
SAIs supported in their ICT governance system development	43	Cumulative number of SAIs that have received direct support from IDI on developing their ICT governance systems	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5
					Actual	N/A	N/A	N/A	5
Guidance material on SAI HRM developed	44	Status and language availability of training and guidance material	IDI Annual Performance & Accountability Reports	No guidance material (2020)	Target	N/A	N/A	Preliminary research for developing the material completed	Pilot version available in English
					Actual	N/A	N/A	Research done	Pilot version available in English
SAIs professional staff capacity on HRM Basics developed	45	(A) Cumulative number of SAI staff trained (and female participation rate) (B) Number of SAIs supported on HRM Basics	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	(A) 30 Staff (44% female) (B) 10 SAIs
					Actual	N/A	N/A	N/A	(A) 50 Staff (60% female) (B) 13 SAIs
SAIs supported in enhancing their HRM, Ethics, Gender & Inclusiveness governance	46	Cumulative number of SAIs supported in improving their systems on HRM, Ethics, Gender & Inclusiveness	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	0
					Actual	N/A	N/A	N/A	0
SAI Leaders participate in Leadership masterclasses	47	Number of SAI Leaders that have participated in leadership masterclass	IDI Internal Monitoring System	0 (2020)	Target	N/A	N/A	10	15
					Actual	N/A	N/A	8	13
Development of a SAI PMF application software	48	Status and availability (for SAIs) of the application	IDI internal monitoring system	No application	Target	N/A	N/A	N/A	Fully functional version launched (English, French,

⁴ This target was accidentally removed in the IDI Operational Plan 2023, and has now been reinstated, as per the target set in the IDI Operational Plan 2022 (June update). The delivery of a global webinar was postponed to 2023 due to the need of directing our resources to the delivery of the pilot.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results			
						2019	2020	2021	2022
									Spanish and Arabic)
					Actual	N/A	N/A	N/A	Fully functional version launched (English, French, Spanish)
Development of an IDI Strategic Management Software (StORy)	49	Status and availability (for SAIs) of the strategic management platform	IDI internal monitoring system	No Strategic Management Software	Target	N/A	N/A	Version Alpha of the Strategic Management Software tested and launched (English)	Version Beta of the Strategic Management Software tested and launched (English)
					Actual	N/A	N/A	Version Alpha of the Strategic Management Software tested and launched (English)	Version Beta of the Strategic Management Software tested and launched (English)

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	a) 80 b) 25 c) 30
					Actual	a) 57 b) 4 c) 12	a) 70 b) 7 c) 14	a) 82 b) 11 c) 17	a) 89 b) 14 c) 18
SAI performance assessments used	5	Percentage of all (cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90 %	90 %	90 %	90%
					Actual	78 %	84 %	85 %	87 %
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20	25
					Actual	7	15	21	36

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	3	15	25
					Actual	0	0	10	23
SAI Action Plan on leadership masterclass topic developed	28	Cumulative number of SAIs with a finalised action plan on specific leadership masterclass topic	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	1	5
					Actual	N/A	N/A	1	1 ⁵
SAI leaders report on the Implementation of Action Plans	29	Cumulative number of SAI leaders (supported by IDI's) that report progress in the implementation of action plans	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	3
					Actual	N/A	N/A	N/A	0
SAI Integrated Assessment (Review) on HR, Ethics, Gender & Inclusiveness conducted	30	Cumulative number of SAIs with a finalised Integrated assessment report on HR, Ethics, Gender & Inclusiveness	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	10
					Actual	N/A	N/A	N/A	0 ⁶
SAI Integrated Assessments on HR, Ethics, Gender & Inclusiveness used	31	Cumulative number of all finalised SAI Integrated assessment on HR, Ethics, Gender & Inclusiveness that are reported as having been used as basis for improvement	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	0
					Actual	N/A	N/A	N/A	0
SAIs are implementing integrated risk and crisis management systems, that fulfil	32	Cumulative number of SAIs (supported by IDI) that have implemented an integrated risk management or an integrated crisis	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5
					Actual	N/A	N/A	N/A	0 ⁷

⁵ The design of the MASTERY initiative changed after the pilot round. SAI leaders are no longer expected to develop an action plan under the initiative, rendering the target irrelevant.

⁶ Due to slight delays with the development of the TOGETHER material in 2022, the eLearning course, which formed the methodological basis for the HRM Integrated review, could only be launched during 4th quarter of 2022. Actually, 11 SAIs have launched their HRM Integrated review process with the planning stage completed, and the field work on progress as of date.

⁷ The pilot workshop on risk management only took place in December 2022, due to scheduling issues and more time needed to develop and test the approach and material. As a result, activities to support SAIs on implementing such systems are rescheduled to 2023.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
minimum quality requirements defined in relevant guidance material		management system							
SAI assessment of current situation on ICT governance	33	Cumulative number of SAIs with a finalised assessment of current situation on ICT governance	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	4 ⁸
					Actual	N/A	N/A	N/A	0
SAI assessment of current situation on ICT governance used to develop an ICT strategy	34	Cumulative number of SAIs who have used their assessment of current situation on ICT governance as a basis to develop their ICT strategy	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	4 ⁹
					Actual	N/A	N/A	N/A	0
SAI report on implementation of their ICT strategy	35	Cumulative number of SAIs that report progress in the implementation of their ICT strategies	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	N/A
					Actual	N/A	N/A	N/A	N/A
Use of the SAI PMF application	36	Cumulative number of SAIs conducting their SAI PMF assessments using the application	IDI Internal monitoring system	0 (2020)	Target	N/A	N/A	N/A	5
					Actual	N/A	N/A	N/A	6
SAIs using the Strategic Management Software (SToRy)	37	Cumulative number of SAIs having taken a licence to use the strategic management platform	IDI internal monitoring system	0 (2020)	Target	N/A	N/A	N/A	10
					Actual	N/A	N/A	N/A	1 ¹⁰

G. Risk Management

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

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

⁸ This target was mistyped as 5 in the IDI Operational Plan 2023, and has now been returned to 4, as per the target set in the IDI Operational Plan 2022 (June update). The assessments were started in 2022 but has taken a little longer to finalise than planned.

⁹ This target was mistyped as 5 in the IDI Operational Plan 2022 (June update), and was returned to its original value of 4 IDI in the IDI Operational Plan 2023. Since the assessments have taken longer to finalise the ICT strategy workshop was shifted to 2023.

¹⁰ Although only one SAI has bought a license to Story, a large group of SAIs are testing the tool and are benefitting from an extended trial period.

H. Lessons Learned

The following new lessons were learned during 2022:

IDI Delivery Model

Hybrid meetings require careful planning and management: In 2022, we delivered various workshops as hybrid events where part of participants joined online. To ensure a successful experience, we invested in high-quality equipment and assigned dedicated facilitators to monitor and engage the online group. Still, challenges such as time difference are difficult to fully address.

Investing in modern eLearning pays off: In 2022, we worked with an external eLearning provider to make sure two of our online courses facilitate an effective learning journey. The result were highly interactive, professionally designed and didactically optimised courses that were very well received by participants. They also allow easy translation into other languages.

Mobilising and Developing Appropriate Expertise

Involvement of broad groups of experts from and beyond the SAI community adds great value: 2022 saw a big increase in the engagement with different stakeholders for the planning and delivery of initiatives. We have experienced enthusiasm and commitment across resource persons and external experts, resulting in more relevant, inclusive and higher-quality approach and materials.

Internal Planning

Optimism bias continues to be an issue: In 2022, we prepared ambitious plans for the roll-out of the four newer initiatives. Despite significant progress achieved, we fell short of some of our targets and had to postpone various activities to 2023. Optimism bias affected our assumptions as regards both our capacity for delivery and the absorption capacity of participating SAIs. Subsequently, we will work on a more prudent and cautious approach to planning and target setting, as well as monitoring of implementation for 2023.

Facilitating SAI-led support

There is continued need to facilitate internal coordination between teams from the same SAI participating in the same initiative: By design, the work stream aims to exploit synergies between the initiatives to facilitate sustainable performance improvements in SAIs. Many SAIs participate in more than one initiative and we have seen that there is a tendency for teams to work in silos and not coordinate internally between initiatives, even when working on interrelated aspects. Hence, we have put many efforts in ensuring that SAIs effectively grasp interlinkages and see the value of their participation as greater than the sum of the separate initiatives.