APPENDIX

PERFORMANCE AND ACCOUNTABILITY REPORT

2023

A. Objective

To advocate for and support the independence of Supreme Audit Institutions (SAIs) to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. 2023 Performance Summary

In 2023, the work stream continuously worked towards elevating the profile of independent SAIs while setting the stage for the IDI 2024-2029 Strategic Plan. This was done through a set of overarching results, including:

1) **Expanding the suite of instruments for reactive and proactive advocacy**
2) **Developing relevant and innovative approaches to support SAI Independence**
3) **Giving life to the SAI- Civil Society Organisations (CSO) resource kit and tailoring it for country-level interactions**
4) **Exploring new horizons to raise the profile of independent SAIs**

1. Expanding the suite of instruments for reactive and proactive advocacy

Consistent with the trend observed in recent years, in 2023 we saw a steady increase in threats reported through the SAI Independence Rapid Advocacy Mechanism (SIRAM). To adjust to the complexity of the cases and to respond to demands from stakeholders we have developed a new set of responses.
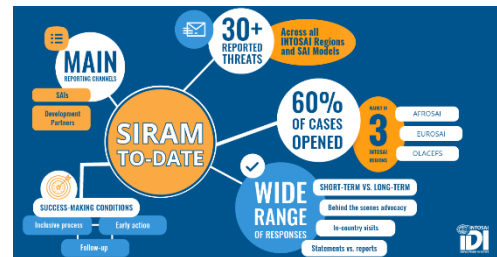
In 2023, we issued two comprehensive assessment reports in Montenegro and Poland, in lieu of statements of concerns, which have drawn interest from stakeholders. In Montenegro, the INTOSAI Chair recently concluded a visit in support of the SAI, while in Poland the Contact Committee of SAIs of the EU issued a statement, referring extensively to IDI's SIRAM assessment report. On a positive note, the SAI of Poland now has a fully functional management team in place.

Another example of our efforts is Croatia, where we have facilitated behind the scenes advocacy through official communication instead of issuing statements of concerns or assessment reports. As a result of this approach, the SAI later reported that the threat they were facing was alleviated.

Additionally, we have followed-up on previous SIRAM cases where two developments are worth mentioning. First, in Sierra Leone the Tribunal established to judge the case against the AG and her Deputy has ramped up its proceedings and we have provided an expert opinion on specific audit procedures performed by the SAI.

Then, in Ghana the Supreme Court unanimously ruled that the President's decision to send the Auditor General on leave was unconstitutional, considering it a violation of the functional and

institutional independence of the Auditor-General. This ruling validates the stance IDI took in our July 2020 Statement on the situation at the Ghana Audit Services.

Building on insights gathered from SIRAM that point to a regional concentration of cases, we facilitated the establishment of reference groups for proactive advocacy in three INTOSAI regions: AFROSAI, EUROSAI and OLACEFS.

These reference groups have been established as platforms where stakeholders within a region can discuss challenges affecting SAI Independence from a regional lens and develop proactive approaches for advocacy.

2. Developing relevant and innovative approaches to support SAI Independence


Another successful endeavour in 2023 was how the work stream partnered with leading international organisations to create coalitions in support of independence.

The IDI- Organisation of Economic Cooperation and Development (OECD) Masterclass on SAI Independence positioned itself as an innovative approach where an eclectic constellation of SAI Heads, development partners and thought leaders from academia, came together to collectively brainstorm on SAI Independence. This resulted in a shared understanding of the challenges and identification of potential ways to strengthen SAI Independence. An additional by-product of this gathering was the launch of the joint IDI-OECD-International Monetary Fund (IMF) research project to support the development of OECD standards on SAI Independence.

The 1st IDI-ARABOSAI SAI Independence Symposium was also an innovative attempt to mainstream the topic of SAI Independence in ARABOSAI and bring together SAIs and Parliamentarians from the region.

This setting enabled lively discussions around accountability and led to the adoption of the Doha Action Plan. The Action Plan will build on ARABOSAI's 2023-2028 Strategic Plan and will support efforts towards strengthening the relationships between SAIs and parliaments in the region.
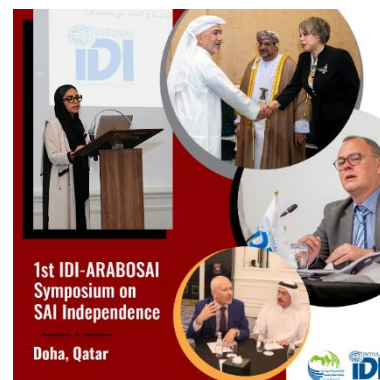
3. Giving life to the SAI- Civil Society Organisations (CSO) resource kit and tailoring it for country-level interactions.

Building on the success of the IDI-Transparency International (TI) Resource Kit for CSOs on Safeguarding the Independence of SAIs, we worked towards disseminating its content and used it to enhance collaboration between SAIs and CSOs.

This was initiated through a series of activities: first, with a webinar attended by more than 400 participants from 50 different organisations, and with contributions from the International Organisation of Supreme Audit Institutions (INTOSAI) Capacity Building Committee (CBC), Open Government Partnership, and various TI Chapters.

An output directly resulting from this interaction was the decision of the TI Chapter in Lebanon to adapt the content of the resource kit to its country context and use it to facilitate interactions with the SAI. Another

result was the use of the resource kit by TI Kenya to build capacities of CSOs in with TI Ghana and other organisations, upon the request of SAI Ghana.

The second activity carried out was the development of dedicated courseware using the content of the resource kit. Together with experts from INTOSAI and CSOs. IDI developed several scalable modules which can be used to facilitate SAI to SAI interactions, SAI to CSO interactions, and CSO to CSO interactions. By utilising a modular design, the content is flexible, and features can be delivered in a stand-alone format or act as an add-on to other initiatives. The modules build on the resource kit's features but also focus on topics such as collaboration amongst institutions, and raising public financial management literacy as a prerequisite for meaningful engagement.

Finally, the third set of activities occurred at the country level. In total, three workshops were organized in 2023. The first one was organized for SAI Mexico.

The materials, first developed there, were also utilized in Malawi at the request of the European Union (EU) delegation to support the delivery of the annual multistakeholder Anti-corruption Conference, Voices of Accountability.

Further, the materials also formed part of the content used during the first Nigeria Accountability Summit where more than 100 local actors met to discuss policy challenges for accountability.

4. Exploring new horizons to raise the profile of independent SAIs.

To prepare for the transition to the 2024-2029 Strategic Plan, which aims to raise the public trust in SAIs, we also explored avenues to raise the profile of independent SAIs in areas such as extractive industries and the fight against corruption.

We worked with Extractive Industries Transparency Initiative (EITI) and explored the potential for interaction in the extractive sector as a way of enhancing the profile of SAIs in resource-rich countries. To that end, we published the study "Strengthening public oversight of Extractive Industries through SAIs: Challenges and Opportunities." Together with EITI, and African Organisation of English Speaking SAIs (AFROSAI-E), we raised awareness at the global and country level, particularly regarding the potentially mutually beneficial relationship between SAIs and EITI Multistakeholder Groups (MSGs).
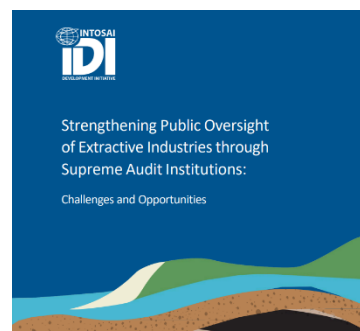
In the area of the fight against corruption, we engaged with the United Nations Office on Drugs and Crime (UNODC) to advocate for greater collaboration between SAIs and Anti-corruption bodies. This included attending the United Nations' Convention Against Corruption (UNCAC) pre-Conference of State Parties (COSP) event "Supreme Audit Institutions and Anti-corruption Bodies joining forces to Counter Corruption". Additionally, we joined the Team Europe Democracy (TED) Network Working Group on Rule of Law and Anti-Corruption.

Spotlight: SIRAM and SAI Poland

"Guided by the concern about the independence of the institution that has been guarding the public money spending in Poland for more than 100 years, and its ability to fulfil constitutional responsibilities, I solicited the IDI for the activation of SIRAM. After a thorough assessment, the report confirmed that several principles of the independence of SAIs, as encapsulated by international standards, were violated.

The SIRAM report was sent to the stakeholders of the SAI in Poland (Marshal of the Sejm, President of the Republic of Poland, Prime Minister, Deputies and Senators), to the European Commission (Chairman, Commissioners) to the SAI's counterparts in Europe and around the world.
The President of the European Commission forwarded a copy of the SIRAM report in Poland to the Directorate-General for Budget of the European Commission responsible for managing the European Union budget.

Additionally, the Contact Committee of the Presidents of the Supreme Audit Institutions of the European Union prepared and adopted a statement, based on the SIRAM report, condemning actions aimed at attacking the independence of the SAI and calling for a solution to the situation.

Finally, after the parliamentary elections, the situation improved. The top management of the SAI is now complete – three vice-president and the director general, and other members of the council have been appointed. As a result, the Council of the SAI resumed its operations in January 2024 and more appointments are on the way. We are still facing some budget constraints but hopefully the situation will improve.

I would like to thank the IDI for its engagement, professionalism, and availability. In my opinion, the long-lasting experience of the IDI is undeniable. It helped and will help. I would therefore strongly encourage all Heads of SAIs who encounter similar restrictions to their independence, not to wait until the last moment and notify IDI as soon as possible when similar threats arise. "

Mr Marian Banaś, the President of the Supreme Audit Office of Poland

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C. Delivery

Partnerships

Being an independent SAI does not equal being an isolated institution. SAI independence is an institutional asset, and one that depends on rules and inter-institutional interactions. Independence cannot be regarded as an issue that is only relevant for a SAI or the INTOSAI community. Since SAI independence influences both accountability and public governance, it must be a matter of concern for different stakeholders and groups within society. That is why, one of the main elements of our work stream's advocacy consists of establishing partnerships with relevant global transparency and accountability actors. These cross-institutional and collaborative partnerships are aimed at raising awareness of the relevance of SAI independence—by generating knowledge, identifying risks, and tackling threats together with partners that can affect the independence of SAIs.

By leveraging on these interactions, we have been able to establish strong partnerships with actors that oversee global processes in promoting transparency, accountability, and rule of law, as well as international accepted good practices. Currently, our partnership with the World Justice Project, TI and OECD have allowed us to highlight the importance of SAI Independence and IDI's work on the topic to different audiences and to

develop joint products and activities that create multi-regional impact. We have also been able to work closely with INTOSAI Regions, the INTOSAI General Secretariat and the INTOSAI Donor Cooperation, support their initiatives on SAI Independence. Moreover, we have increased interaction with academia with the aim of generating knowledge on SAI independence that can further substantiate our assessments and analysis.

The work stream has also benefited from a significant amount of in-kind support in 2023. For example, several CSOs contributed to our work in addition to OECD. SAIs also provided significant in-kind contribution, including support received from the INTOSAI General Secretariat, and the SAIs of Czech Republic, Mexico and USA. Lastly, in addition to IDI core funding from Norwegian Parliament through Office of Auditor General of Norway, Sida Sweden and Irish Aid, we also benefitted from earmarked funding from the SAI of Qatar, Global Affairs Canada, SECO and the European Commission.

Delivery mechanisms

Building on the lessons learned from the pandemic, we moved towards more of a hybrid delivery model through the online and face to face activities in 2023. On the global advocacy and stakeholder engagement front, we continued to leverage on the growing consensus that strong accountability mechanisms, including independent oversight, are key pillars of building back better. Regarding the support to SAIs, we provided in-country support either remotely through the development of templates and materials to be used by SAIs themselves or sent support by attending and assisting in the facilitation of country-level workshops.

More Specifically in 2023, we used webinars and Masterclasses to connect more effectively with broader audiences. We leveraged on Internal synergies by working with other workstreams/Units, such as Relevant SAIs, GFU, and Well governed SAIs to provide more impactful interventions. We developed capacity building materials and courseware support the dissemination of our products and resource kits. Finally, we have leveraged our external partnerships to jointly develop products and implementing activities, to increase our outreach.

D. Delivery Against our Operational Plan

IDI updated its plan in June 2023. The following table reports our delivery against this plan.

Component and Initiative	Prior Achievements (Up to 2022)	Plan 2023 (Updated)	Actual Delivery 2023
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE			
Advocacy	• Supporting the establishment of the SAI Independence Goodwill Ambassador • Participation at the IDC SC and Leadership meetings. Attended events within and outside of INTOSAI to advocate for SAI Independence, including: • Global Initiative for Fiscal Transparency (GIFT) annual Steward meeting • INTOSAI CBC Auditing in Complex and Challengig Contexts (ACCC) webinar on SAI independence • AFROSAI-E annual strategic Review	• Participation at the IDC Steering Committee (SC) and Leadership meetings • Contribution to Task Force on the Establishment and the implementation of the IDC Goodwill Ambassador for SAI Independence • Attend global/regional events to present on value of SAI independence to stakeholders outside INTOSAI • Dissemination of communication material through social medial and online platform • Dissemination of Report and studies on SAI independence	• Supported the implementation of the IDC Strategy and attended several events to advocate for SAI Independence, including : ✓ Annual Forum of EU delegation focal points for Human Rights and Democracy ✓ TED Network Annual Meeting ✓ L'Association des Institutions Supérieures de Contrôle ayant en Commun l'Usage du Français (AISCCUF) International Seminar

Set up and manage the SAI Independence Resource Centre (SIRC)	• SIRC maintained and updated according to Phase II plans • Review of academic literature on SAI Independence and contribution to Good Governance in other IDI working languages completed • Study on impact of COVID 19 on SAI Independence (131 responses) • Partnered with SAI Thailand to conduct research on the features of the Board Model, SAI Thailand developed the conceptual and analytical framework that we reviewed	• Commission study to identify opportunities for relevant partnerships to advance SAI independence in selected countries • Along with SAI Thailand, finalise and publish research paper on the features of SAIs with the Board Model • Publish a paper on the emerging challenges related to implementation of INTOSAI P-10's principle 4 (access to information) • Publish a paper on the emerging challenges related to implementation of INTOSAI P-10's principle 8 (financial and managerial autonomy) • Publish a discussion paper on SAI Board model	• Published Strengthening Public Oversight of Extractive Industries through SAIs: Challenges and Opportunities (in 4 IDI languages) • Published concept note on Proactive advocacy for SAI Independence with University of Pisa, and experts from the Reference Group on SAI Independence. The concept note covers products initially planned such as discussion paper on SAI models • Conducted background research on Legal Units within SAIs, in partnership with INTOSAI Regions and Academia • Conceptualized IDI-OECD-IMF research project on SAI Independence to support the implementation of the Mexico Declaration which merges several research projects planned: ✓ paper on the emerging challenges related to implementation of INTOSAI P-10's principle 4 (access to information ✓ paper on the emerging challenges related to implementation of INTOSAI P-10's principle 8 (financial and managerial autonomy) • Paper on the Board model was not finalized as the SAI of Thailand moved to another research project • Study to identify opportunities for relevant partnerships to advance SAI independence in selected countries has been postponed

Develop, design and disseminate advocacy, communication and capacity development materials	• Developed SAI Independence Resource Kit for in-country donor staff and presented at IDC SC meeting • Developed capacity development products (eLearning course and webinars) • Development and dissemination of communication material through traditional media, social media and online platform • Developed visual contents and adapted communication material to social media and online platforms	• Adaptation of the SAI Independence Resource Kit to CSOs • Continuous dissemination of communication package for SAI Leadership and other resource kits • Actively leverage partners' platforms to disseminate communication material. • Organize awareness raising courses on SAIs, their independence, and their contribution to accountability for CSOs and media • Develop visual content and adapt communication material to social media and online platforms	• Video and communications materials developed and disseminated on social media, including on partners social media channels, including the INTOSAI Journal Developed capacity building materials to support SAI-CSO interactions, in partnership with selected Non-For-Profit Organizations, and INTOSAI experts. • Continuous dissemination of our various resource kits on the IDI website, the SIRC, and partners channels, including T.I.
Respond to emerging threats	• Continuous improvement of SIRAM to achieve reduced timelines and include a feedback loop • Strengthened donor involvement in the different stages of SIRAM • Processed cases received within the timelines • Established a proactive advocacy function to identify trigger moments and windows of opportunity • Provided updates on SIRAM in Donor Coordination and core donor meetings	• Process cases received within the timelines • Facilitate stakeholder dialogue on cases and provided platform for coordinated assessment of cases • Ongoing dialogue with SAIs and other stakeholders to continuously scan the environment to monitor potential developments	• Published two SIRAM assessment reports for the SAIs of Poland and Montenegro • Provided advocacy support to SAI of Croatia • Held press conferences in Poland and Montenegro to support dissemination of SIRAM reports • Conducted country level visit in Cyprus to engage with stakeholders • Supported establishment of regional groups to proactively advocate for Sai independence in AFROSAI, European Organisation of Supreme Audit Institutions (EUROSAI) and The Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS)
COMPONENT 2: PROVIDE TARGETED SAI-LEVEL SUPPORT			
Support to SAI leadership (New Initiative)	• Conducted gender analysis • Dissemination of the English version communication package on SAI Independence for Heads of SAIs • Organized two seminars and webinars	• Dissemination of the communication package on SAI Independence for Heads of SAIs in IDI working languages and through different channels • Development of technical packages and examples of adaptation INTOSAI-P- 1 and	• Organized the IDI/OECD Mastery on SAI Independence • Continuous dissemination of the SAI Leaders resource kit on SAI Independence • Development of technical packages and examples of adaptation INTOSAI-P-

		10 principles in different contexts	1 and 10 will be included in the IDI/IMF/OECD research project
SAI-level support to SAIs from bilateral support	• Input to the legal process in South Sudan through engagement with relevant stakeholders • Input to the legal process in Somalia through engagement with relevant stakeholders • Input to the legal process in Madagascar • Input to the legal process in the Gambia	• Continued input to the legal process in South Sudan • Continued input to the legal process in Somalia • Continued input to the legal process in Madagascar	• Provided support to SAI Somalia Legislative process which culminated in the approval of the Audit Bill • Provided input to SAI South Sudan Interaction with Parliament, audit act is expected to be approved by parliament first quarter of 2024 • No support was provided to Madagascar on SAI independence since the enactment of financial autonomy
SAI-level support to SAIs coming from other initiatives or workstreams	• Facilitated stakeholder engagement in support of independence to SAIs from Northern Pacific • Supported SAIs from the pilot phase (Suriname and Gabon) • Supported MASTERY Initiative	• Continued support to SAIs from the pilot phase (Suriname and Gabon) • Support to SAIs from the MASTERY Initiative	• Provided input to SAI Mongolia Legislative process, in partnership with Professional SAIs Work stream and the University of Mongolia • Provided support to SAI Papua New Guinea legal reform process in partnership with Professional SAIs Workstream • Supported SAI Belize in reviewing their legal framework (Mastery) • No support provided to SAIs from the pilot (Suriname and Gabon)
SAI-level support to other SAIs	• Provision of support on ad-hoc basis to Ecuador, Aruba and Belize	• Provision of support on ad-hoc basis, including to SAI Sudan on legal framework	• Supported the SAI-CSO interaction in Malawi, Mexico and Nigeria through the piloting of the SAI-CSO workshop
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE			

Facilitate effective partnerships and stakeholder engagement in support of SAI independence	• Initiated dialogue with EITI, U4 and OXFAM • Engaged with organizations working on horizontal and diagonal accountability, including GIFT, TI, EITI, WJP, Oxfam, U4. Contributed to the webinar organized by the KSC research group on SAI Independence • Established contact with ASOSAI chair to conduct joint research on the SAI Independence. • Continuous dialogue with INTOSAI Regions to create synergies on support on SAI Independence	• Follow-up on dialogue with: EITI, OXFAM, GIFT, TI (SANCUS), WJP, and ASOSAI • Engage CSOs (TI, Oxfam) in development of a resource kit for CSOs on SAI independence and its dissemination • Engage with EITI and Oxfam to position SAI independence in the EITI mainstreaming agenda, through research and seminars • Collaborate with GIFT on joint project to highlight SAI independence in context of fiscal transparency initiatives • Collaborate with OLACEFS and EUROSAI to disseminate the strategies, activities, and products of IDI in relation to SAI independence • Execute joint activities with TI (SANCUS project) to prepare a resource kit on SAI independence for CSOs, collaborate on the SIRAM cases through the TI national chapters, and study the role of SAIs in different accountability institutional arrangements	• Organized the 1st IDI-ARABOSAI Symposium on SAI Independence Contributed to IMF Fiscal Transparency Seminar in Sub-Saharan Africa Contributed to United Nations Office on Drugs and Crime (UNODC) Pre Conference Of the State Parties (COSP) event entitled "Supreme audit institutions and anti-corruption bodies joining forces to counter corruption" • Contributed to the 2023 EITI Global Conference by facilitating a session on Auditing transparency: Strengthening quality of information and anti-corruption efforts through auditing procedures • The collaboration with GIFT was discontinued due to prioritization of other partnerships. • Collaborated with EUROSAI and OLACEFS through the establishment of Regional Reference Groups
General Management of the Work stream			
Work stream Management	• Work stream designed and implementation strategy developed • Refined the implementation approach for the support to SAIs component • Identified strategic partners for the global advocacy and support component	• Establish an external SAI Independence support function (consultant framework contract) • Expand the research function and establish strategic partnerships	• Expanded Strategic Partnerships on SAI Independence , including with the EU Contact Committee • Explored funding opportunities to provide sustainable funding for the work stream

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

SAI leadership drive the processes in SAIs, and we interact continuously with them to gauge their commitment at the beginning of the process and throughout the engagement to increase the likelihood of success. The main objective being to capacitate SAI leadership in their understanding of independence and the strengthen their ability to strategically engage with their stakeholders.

Through dedicated interventions like the IDI-OECD Masterclass on SAI Independence we were able to raise their awareness on the tools at their disposal to advocate for SAI independence. In the same token, we were able to get their input on how to contextualize our advocacy efforts. We also provided SAI Leadership with a platform to interact on the topic of independence with key stakeholders, including global network of CSOs, Development Partners, and Parliamentarians.

SAI communication and stakeholder engagement

This year, stakeholder engagement was carried out at the global, regional, and country level. At the global level, engagement was done through various platforms, including INTOSAI Donor Cooperation and OECD which provided a platform to effectively engage with development partners and identify areas for possible synergies. Synergies with Global Networks of accountability such as T.I and EITI provided scope for interacting with broader audiences and continuously raise the profile of independent SAIs.

Finally, at the country level, the focus was on contextualizing the stakeholder engagement and engaging with partners who could support SAIs advocacy efforts, such as CSOs and media.

Inclusiveness and Gender

As part of the development of new approaches on SAI Independence we are looking into including gender-neutral language in SAI's legal frameworks, in our approach to strengthen legal units. Similarly, the acknowledgement of informal factors when addressing SAI independence challenges builds on the need to develop more inclusive approaches when advocating for SAI independence. Finally, at the participation level, we are still continuing to ensure a gender balance in terms of staff participating in the different activities of the workstream.

F. 2023 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
INDEPENDENT SAIs										
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	10	10	11
					Actual	5	5	9	10	11
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Resource Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	Knowledge Centre launched & populated	eLearning courses / webinars piloted for SAI & Donor staff	Knowledge centre gets over 200 unique views per year	Knowledge centre gets over 300 unique views per year
					Actual	ToRs for Knowledge Centre developed	SAI Independence Resource Centre launched &	Videos produced Webinars organized	SAI Independence Resource Centre website had	4,100 site visitors

| | | populated | Contributed to eLearning course on fiscal transparency | over 3000 visitors, 90% of which were new visitors to site content. | |

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI Annual Performance & Accountability Reports	30 (53% female) (2017)	Target	60 (44% female)	80 (44% female)	120 (44% female)	240 (44% female)	360 (44% female)
					Actual	67 (49% female)	113[1] (45% female)	226 (55% female)	345 (49% female)	526 (45% female)
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 2	Events: 9 Products: 4	Events: 12 Products: 8	Events: 15 Products: 10
					Actual	Events: 8 Products: 1	Events: 10 Products: 3	Events: 15 Products: 5	Events: 20 Products: 9	Events : 26 Products: 12
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	75 %	100 %	100%	100%
					Actual	Mechanism established and piloted in three cases	100%	100%	75%[2]	95%[3]

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	2023

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[1] This number includes the participants of the ARABOSAI SAI Donor engagement workshop

[2] This cumulative number of 75% over the whole period includes 50% for 2022 as the Poland case was not processed within 30 days. Ideally the indicator should be revised for the next SP to capture the complexity of the cases and its impact on the processing times.

[3] This cumulative number of 95% over the whole period includes 50% for 2022 as the Poland case was not processed within 30 days. Ideally the indicator should be revised for the next SP to capture the complexity of the cases and its impact on the processing times

INDEPENDENT SAIs										
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	7	9	11
					Actual	4	5	7	9	18[4]
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4	6	8
					Actual	10	10	14	14	16
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3	4	5
					Actual	2	4	5	5	7

G. Financial overview

For 2023 the expenditure as compared to the 2023 revised budget approved by the IDI Board in June 2023 was as follows:

	Revised Budget 2023	Actual Expenditures 2023	% difference over budget
Allocated Staff Costs	857,855	712,650	-17%
Allocated Overheads costs	1,096,534	907,013	-17%
Direct Staff Costs	4,777,419	4,602,797	-4%
Delivery Costs	2,315,000	2,294,878	-1%
Sum	**9,046,808**	**8,517,338**	**-6%**

The deviations for the direct costs are within the significant level of 10%. Lower allocated staff costs reflect increased time spent by staff in Admin and SSU on direct support to work streams resulting in the costs being booked under direct staff costs. Lower allocated overheads are attributed to overall savings in overheads at the organisation level.

H. 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

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[4] 9 additional SAIs are the SAIs who attended the meetings of the Reference groups in AFROSAI and EUROSAI :
Armenia, Cyprus, Poland, North Macedonia, Montenegro, Algeria, Guinea Conakry, Libya, and South Sudan.

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 identified the following <u>additional</u> risks which may prevent the independent SAIs work stream from delivering its expected results and will implement the associated risk mitigation measures.

- <u>Risk</u>: Inability to properly assess contextual factors when providing advocacy support
  <u>Mitigation measure</u>: Strengthening our engagement with donor country offices and consistently expanding the realm of stakeholders to include CSOs and parliamentarians.

- <u>Risk</u>: Limitation in our ability to accommodate the diversity of requests for technical support, given the specificity of the legal environment and or the language.
  <u>Mitigation measure</u>: Supplement the internal resources with flexible and appropriate external resources.

I. Lessons Learned

The following lessons were learned during 2023,

Engagement with Stakeholders at the Country level

Effective advocacy at the country level requires expanding the breadth of stakeholders to consult with at the country level and even going beyond parliamentarians and CSOs to include politicians, media and institutional actors. This enables us to have a broader perspective and map out contextual factors that we might not have by dealing solely with the SAI. Consulting broadly and throughout the process is also essential in establishing the credibility of the advocacy process and increasing its likelihood of success, especially in the case of rapid advocacy.

Coordinating Donors efforts on SAI Independence

Leveraging on Donors' influence, and outreach is critical in successfully advocating for SAI Independence. Our recent experience on several advocacy cases has shown that achieving this objective requires a great understanding of the decision-making process in the various agencies, including the dynamics between the Headquarters and the country offices where the political side of the equation is usually factored.

IDI Delivery Model

Having been an autonomous work stream responsible for its own operations, we have seen increased benefits over the years in our ability to create impact at the country level. Not least in 2023, where our interventions are now designed to complement each other and can be logically sequenced. This has been most effectively observed in our advocacy efforts, which were strongly linked to improved stakeholder engagement and organisational support. For this to have been effective, we needed to be flexible in the sequencing of our interventions as they may vary from one engagement to another. We needed to be agile in mobilising internal resources to provide timely support. As an example, the synergy between the Independent SAIs workstream and the Bi-lateral unit proved to be effective at providing timely and adequate in-country support to SAI South Sudan.

Advocacy for SAI Independence

There is a large community of international development, financial transparency, pro-democracy and civic engagement organisations that would be natural allies for SAI Independence, but who at the moment appear to have little to no knowledge of this topic or of SAIs in general. Advocacy for SAI Independence therefore needs to be broadened beyond the current INTOSAI and donor communities, and this advocacy must be

structured to provide new potential partners with a general introduction to the work of SAIs and how such work relates to larger transparency and democratisation efforts at the country and global level. Understanding these interactions is critical to ensuring effective advocacy for SAI Independence.

Mobilising and Developing Appropriate Expertise

At present, there is a large academic community studying issues directly related to SAI Independence. Until 2022, the workstream had done little to engage with this community. To leverage the knowledge and information available in the academic community on the benefits of SAIs and specifically SAI independence, IDI has begun to explore opportunities for engagement with various academic communities—mainly through direct contact with research institutions and universities.

Growing Complexity of Reactive Advocacy Requests

In 2023, we noticed a growing complexity in the cases submitted through SIRAM. In the background, we observed a growing interest from stakeholders to access the underlying analysis the SIRAM team conducted before issuing a response. These developments reflect a growth in the credibility of our reactive advocacy approaches and indicate the necessity for adequate competencies and resources, including time, which will be further needed to properly analyse future advocacy requests going forward.