



APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT

2023

Corporate and Cross-Cutting Issues



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1. Maintaining Good Governance

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

The Board met three times in 2023, twice virtually and one face to face encounter. The March Board meeting focused on the approval of the 2022 audited financial statements, the annual Performance and Accountability Report, the Internal Control Framework, IDI's response to the mid-term review of the IDI Strategic Plan 2019-2023, the new IDI Strategic Plan 2024-29 and the portfolio review which had a strong forward-looking drive. In an extraordinary meeting in June 2023, the Board approved the new IDI Strategic Plan 2024-2029, IDI's outline portfolio 2024-2026 and the financial plan, and updates to the Operational Plan and Budget 2023.

In November, the Board approved, IDI's 2024 Operational Plan and Budget, IDI's Policy and Guidance on Quality Management for Published Products and took note of a new Resourcing Strategy linked to the new IDI Strategic Plan.

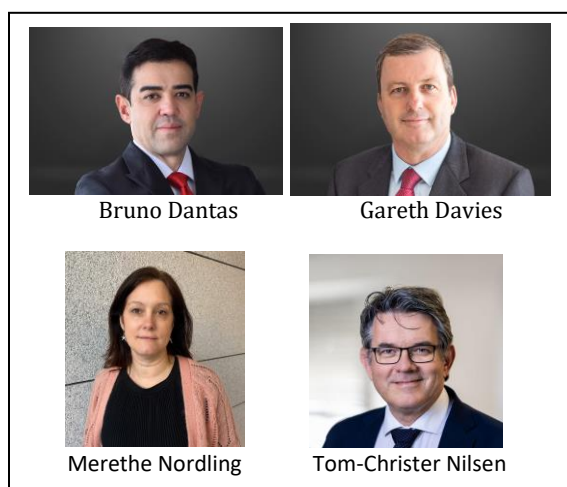
In both the March and November meetings the Board approved updates to IDI's corporate and developmental risk register.

In November, the register was adapted to reflect the new IDI Strategic Plan 2024-2029.



The Board appointed four new members in June and November. They will serve for three years, acting in their personal capacities:

- Mr. Bruno Dantas, President of the Court of Audit of Brazil
- Mr. Gareth Davies, Comptroller and Auditor General of the United Kingdom National Audit Office
- Ms. Merethe Nordling, Chief of Staff at the Office of the Auditor General of Norway
- Mr. Tom-Christer Nilsen, member of the Board of Auditors Generals of the Auditor General of Norway



Mr. Dantas and Mr. Davies replaced Ms. Helena Lindberg, Auditor General of the Swedish National Audit Office and Mr. Agus Joko Pramono, Vice Chairperson of the Audit Board of Indonesia. Ms. Nordling and Mr. Nilsen replaced the Norwegian members from the Office of the Auditor General of Norway, Ms. Kristin Amundsen and Ms. Åse-Kristin Berglihn Hemsén. Ms. Tsakani Maluleke, Auditor General in the Office of Auditor General of South Africa, and Mr. Tashi, Auditor General of the Royal Audit Authority of Bhutan, were appointed for second terms as members of the Board. With the start of 2024, the Board will have four female and six male Board members. In addition, the Board approved a proposal to allow for a further diversification of Board members. In future, Norwegian Board members, can be appointed from outside of the INTOSAI community.

The Board regularly discusses and approves a register of related parties and entities. This helps to identify and manage any potential conflicts of interests faced by the IDI Board and management team. It is publicly available.

2. IDI Staff Recruitment, Development and Welfare

Recruitment

During 2023, one new staff joined IDI's professional SAls work stream, two joined the bilateral work stream and one joined administration. Two staff left during the year resulting in an overall staff level increase by two in 2023.

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

Work Stream / Unit	Dec 2019	Dec 2020	Dec 2021	Dec 2022	Dec 2023
Independent SAls	1,5	1,5	3,9	3,9	4,1
Well-Governed SAls	9	9	7,8 (+0,3)	10,5 (+0,3)	10,8 (+0,3)
Professional SAls	7	8	6,6 (+4,8)	7,5 (+0,5)	8,3 (+0,5)
Relevant SAls	4	5	6,1 (+1,3)	6,1 (+0,3)	5,4
Bilateral Support	4,5	4,5	8,9 (+1)	9,9	11,6
Global Foundations Unit	3,5	3,5	3,7	5,1	4,5
Director General & Strategic Support Unit	3	3	3,2	3,2	3,0
Administration	3,5	2,5	2,9	2,9	3,6
Total	36	37	43 (+7,4)	49 (+1,1)	51 (+0,8)
Gender-disaggregated	17f/19 m	18f/19m	19f/24m	23f/26m	25f/26m

Between 2018 and 2023, the gender balance in IDI's management team was 3 men to 1 woman.

Recruitments in 2023 included four women, whilst two women left. IDI had two associates at the end of 2023. During 2023, IDI made efforts to encourage candidates with a diverse background. The goal has been to eliminate biases of any kind both conscious and unconscious in the recruitment processes. The overall illness rate for 2023 was 1,3%, compared to 1,8% in 2022 and to a Norwegian average of over 5,7% (2022).

Health, safety and environment

Staff welfare and the focus on a healthy working environment continues to be a priority in IDI. During 2023 we have continued to focus on health, safety and environment (HSE) with our now experienced HSE representative as well as having a good partnership with the employment health service Volvat. Through Volvat we offer employees annual health checks and the opportunity to seek help, counselling and other HSE issues. Staff well-being was also part of the staff survey that we did in cooperation with Volvat in early 2023. From 2024 there will be a Norwegian legal requirement to have a Working Environment Committee in place and preparatory work for elections of an employee representative took place in late 2023. Both the IDI management and HR continue to work systematically for a healthy and safe working environment.

The Director General and Deputy Director Generals continue to take an active role in following up on employees with regards to well-being.

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

Professional Teams

During 2023, a new policy for Professional development was introduced and a number of IDI staff have already taken advantage of the policy. We continued to explore and support innovative, personalised and effective ways of professional development initiative for IDI staff.

In 2023 we had a good staff meeting where the IDI values were defined through engagement and cooperation by all staff. As part of our team building efforts, the IDI team participated at the annual Holmenkollen relay in Oslo in May.

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

A. Objective

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

B. 2023 Performance Summary

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

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

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

Strategic and Operational Planning

During 2023, SSU spearheaded IDI's work on the [IDI Strategic Plan \(SP\) 2024-2029](#). The Board approved the SP in its meeting in June 2023. IDI also



See IDI's promotional video on the new Strategic Plan [here](#)

- integrated recommendations from the [mid-term evaluation](#) of previous IDI Strategic Plan into the new IDI Strategic Plan and reflected Board and stakeholder inputs
- introduced three new strategic priorities: sustainability, digitalisation and Public Trust in SAIs
- finalised work on a financial plan and portfolio for the first three years of the new SP
- facilitated the translation of the SP into Spanish, French and Arabic and supported the creation of a promotional video on the SP. The latter was widely shared with IDI's audience

- promoted SP with stakeholders in the INTOSAI Community

Engaging on gender and inclusion

The IDI Gender and Inclusion Focal Point (GFP) in SSU continued to strategically guide IDI's gender and inclusion work. This is currently based on IDI's Gender Strategy, Action Plan and IDI's Gender Policy. Four IDI Champions strongly supported these efforts. Through the Accountability Framework there is also a shared responsibility for everyone in IDI. IDI's gender engagement is firmly built into the new IDI Strategic Plan 2024-2029. At the end of 2023, the GFP and the Champions started working on a revised Gender and Inclusion Policy that better addresses issues of inclusion and intersectionality. This work also builds on previous successes from IDI's gender engagement.

Throughout the year, the IDI GFP supported IDI work streams and units in conducting gender analyses in new initiatives where relevant. As always, IDI GFP supported awareness raising and advocacy activities across departments:

- dedicated social media activities around the International Women's Day and the 16 Days of Activism against gender-based Violence. This year IDI showcased the work and its support to SAIs of Madagascar and Guinea

Contributing to positive change

IDI's gender engagement and awareness raising efforts continue to positively influence SAIs, the INTOSAI community and other stakeholders. The aim is for SAIs to take up gender and inclusion issues. Examples are

- the [INTOSAI Strategic Plan 2023-2028](#) including "promotion and support of equality and inclusiveness" as an organisational priority. This was also due to IDI's influencing power
- SAIs' interest and participation in IDI's [Equal Futures Audit Changemakers initiative](#)
- the willingness of stakeholders from the SAI community to participate in and to contribute to IDI events and initiatives
- requests for cooperation from INTOSAI regions such as OLACEFS, AFROSAI-E and PASAI. IDI participated in OLACEFS gender events and was an observer in the OLACEFS gender working group
- IDI's cooperation with UN Women

C. Delivery

Partnerships

IDI's delivery departments manage the majority of IDI's strategic partnerships. During 2023, SSU continued to support Global Foundations Unit (GFU) to act as the coordinating point for partnerships which cut across several IDI departments. In particular, the partnership with the IMF, where SSU provides the strategic lead due to its cross-cutting and strategic nature.

The GFP helped prepare the **MoU with UN Women** and coordinates strategic cooperation with UN Women outside of individual initiatives. In addition, the GFP collaborated with AFROSAI-E, OLACEFS and PASAI on gender related issues. This includes the side event during the Women Deliver Conference in Rwanda in July 2023.

The DG led on representing IDI to many external stakeholders and fora, including SAIs, INTOSAI bodies and regions, academia, civil society and donors. SSU acted as the lead point for stakeholder management with IDI's core donor group and with donors funding IDI across multiple areas of IDI's work^{1F2}. IDI hosted two meetings of its core donor group in June and December 2023, where discussions focused on IDI's operational planning and reporting and on IDI's new Strategic Plan.

² In 2023, this included ADA, EU, Global Affairs Canada, Irish Aid, OAG Norway, SAI Qatar, SAI Saudi Arabia, SECO and SIDA.

Delivery Mechanisms

The DG and SSU mainly support and add value to IDI's strategic priorities and delivery mechanisms. This includes supporting IDI departments with their delivery mechanisms where SSU can positively contribute. During 2023 SSU used eLearning, online meetings, online workshops and webinars to support IDI staff in their delivery.

D. Delivery Against our Operational Plan

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

Component and Initiative	Prior Achievements (Up to 202)	Plan 2023 (Updated)	Actual Delivery 2023
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place • IDI corporate risk register updated twice per year • System of annual portfolio and foresight reviews established • System for disclosing related parties and guarding against conflicts of interest implemented • Board meetings facilitated in March and November • Additional Board meeting facilitated in June • IDI risk register updated for March and November Board • Annual portfolio review conducted, additional discussions on foresight in June Board meeting • NRC supported • Development of Competency Framework for the IDI Board supported (put on hold dependent on IDI Competency Framework which was finalised in December 2022) 	<ul style="list-style-type: none"> • Facilitate IDI Board meetings in March (face to face) and November (virtually) • Facilitate additional virtual Board meetings • Update IDI corporate risk register for Board meetings • Conduct annual IDI portfolio and foresight review • Support the development of Competency Framework for IDI Board 	<ul style="list-style-type: none"> • IDI Board meeting facilitated in March (face to face in South Africa) and in November (virtually) • One additional Board meeting facilitated. Focus: approval of the IDI Strategic Plan • IDI corporate risk register updated (also in light of the new Strategic Plan) • Annual IDI portfolio review conducted, incl. a forward-looking review into the new Strategic Plan • Development of more detailed Competency Framework for the IDI Board put on hold • External organisational review on IDI's structure commissioned and started
IDI Strategic Planning	<ul style="list-style-type: none"> • IDI 2019-23 SP developed, approved and implemented • Strategic review of IDI to increase resilience 	<ul style="list-style-type: none"> • Finalise IDI Strategic Plan 2024-2029 and have it approved by the IDI Board 	<ul style="list-style-type: none"> • IDI Strategic Plan finalised, approved, translated into all IDI languages and published on the IDI

Component and Initiative	Prior Achievements (Up to 202)	Plan 2023 (Updated)	Actual Delivery 2023
	<ul style="list-style-type: none"> and thrive under the new normal • Board workshop to identify emerging strategic trends • 'Plan the plan' document for SP 2024-29 drafted • Awareness raising and 1st staff training on strategic foresight delivered • 2nd IDI training on 'How to Future' delivered, insights integrated in strategic planning process, and a couple of future scenarios elaborated • IDI annual portfolio review held as planned • First draft of mid-term evaluation discussed in November Board meeting • Session on identifying emerging trends impacting SAIs and IDI held with Board members in June • Plan for stakeholder consultations for the IDI Strategic Plan 2024-29 approved by the IDI Board and implemented • IDI's vision for next SP & high-level strategic considerations approved by Board 	<ul style="list-style-type: none"> • Develop an indicative financial framework for the strategic plan and mobilise resources • Develop and finalise IDI Results Framework for first half of the strategic plan, 2024-2026 • Develop and publish IDI Trends Analysis of emerging and ongoing trends impacting on SAIs 	<ul style="list-style-type: none"> website (incl. a video on the new Strategic Plan) • Indicative financial framework for 2024-2026 developed • IDI Results-Framework developed • IDI Trends Analysis not yet published due to other prioritisation
Operational Planning, Monitoring & Reporting	<ul style="list-style-type: none"> • IDI approach to Operational Plans and Performance & Accountability Reports firmly established • Reader friendly templates for Operational Plans and Performance and Accountability Reports adopted • IDI results framework 2019-23 developed and maintained • IDI PARs and Operational Plans for 	<ul style="list-style-type: none"> • Issue PAR 2022 • Prepare IDI Operational Plan 2024 and support preparation of budget 2024 with in-built flexibilities • Support in-year plan and budget revisions • Update admin. with changes to grant agreements • Update and report against IDI results framework 2019-2023 	<ul style="list-style-type: none"> • IDI PAR 2022 issued and published • IDI Operational Plan and budget 2024 prepared and published • Budget updates in June 2023 prepared and approved by the Board • Admin updated with any relevant changes to grant agreements • Results-Framework 2019-2023 updated and reported against

Component and Initiative	Prior Achievements (Up to 202)	Plan 2023 (Updated)	Actual Delivery 2023
	<ul style="list-style-type: none"> respective years developed timely 		
Stakeholder Management & Dialogue	<ul style="list-style-type: none"> Annual dialogue mechanisms established between IDI Board and development partners (DPs), IDI management and funding donors (online), and between INTOSAI and its regional bodies Dialogue & reporting mechanisms established at level of specific grants Use of grant funds reported to funding donors Funding proposals coordinated and supported where relevant Core Donors met upon request 	<ul style="list-style-type: none"> Hold six-monthly strategic dialogue with IDI core funding donors (of which, one face to face if circumstances allow) Report to funding partners on use of grant funds Coordinate & support development of funding proposals Promote the new IDI SP with stakeholders and mobilise resources 	<ul style="list-style-type: none"> Six-monthly dialogue held with IDI core funding donors in June and December (virtual) Reports to funding partners provided Development of funding proposals coordinated and supported (examples funding proposals for Global Affairs Canada) New IDI SP promoted on social media, with SAIs and development partners. Funding strategy developed and approved
Gender & Inclusiveness	<ul style="list-style-type: none"> Gender integration established as strategic shift in IDI 2019-23 SP Initial IDI staff capacity on gender developed Gender analysis framework & guidance developed, gender analyses conducted for new IDI initiatives Gender event included at 2019 INTOSAI Congress Gender and inclusiveness integration in INTOSAI Strategic Plan advocated for External pool of gender advisors established Gender TEAM with IDI Gender Champions established IDI gender strategy and policy approved & published Cooperation on gender with UN Women & IBP & CAAF Exploration on deeper cooperation with UN Women initiated 	<ul style="list-style-type: none"> Further develop IDI staff competence by offering internal online gender course, point staff to other available trainings Continuous support for gender analyses and focus on inclusiveness in IDI's next SP and in new IDI initiatives Support continuous implementation of the IDI gender strategy & policy & assessment recommendations (incl. HR) Advocate for integration of gender & inclusiveness in INTOSAI community Continuously support implementation of the IDI gender strategy & policy Include an inclusion lens in the new SP Explore partnerships with relevant organisations Continue support of HR function, work streams, 	<ul style="list-style-type: none"> Staff competence further developed, including through IDI Gender and Inclusion Champions Gender analyses supported where necessary. Both gender and inclusion lens integrated in the new SP IDI gender framework continuously implemented recommendations from HR assessment followed up Continuous dialogue with INTOSAI community Partnership with UN Women continued IDI comms supported in developing accessibility widget and inclusive comms. Collaboration with comms during 16 days of activism and the International Women's Day on 8 March

Component and Initiative	Prior Achievements (Up to 202)	Plan 2023 (Updated)	Actual Delivery 2023
	<ul style="list-style-type: none"> • IDI HR function, IDI work streams, GFU (Global SAI Survey & Stocktaking) and bilateral supported on gender & inclusiveness 	<ul style="list-style-type: none"> • GFU and bilateral on gender & inclusiveness and on accessing necessary expertise • Support IDI comms in developing inclusive IDI and IDC website 	
Evaluations & Ensuring Quality	<ul style="list-style-type: none"> • IDI rolling evaluation plan 2019-23 established and implemented • IDI evaluation policy & guidance finalised and published • Evaluation of IDI bilateral support (4 components) • Evaluation of IDI Support to SAI Somalia • Evaluation of implementation of the SAI PMF Strategy • Design and commission mid-term evaluation of implementation of the IDI Strategic Plan 2019-23 • Mid-term review of NAC Strategic Change Project- South Sudan finalised • HR assessment on gender, diversity and intersectionality facilitated according to ILO participatory gender audit methodology • SECO evaluation supported 	<ul style="list-style-type: none"> • Maintain IDI rolling evaluation plan • Maintain IDI Audit and Evaluations Database • Undertake QA reviews of IDI Global Public Goods • Update and issue IDI protocol for quality assurance of global public goods • Commence evaluations of several IDI bilateral initiatives 	<ul style="list-style-type: none"> • Both the rolling evaluation plan and the IDI audit & evaluations database maintained • QA reviews for Regional Guidance Note on Strategic Management undertaken • IDI protocol updated to a Policy and Guidance for IDI Quality Management system (effective from 1 April 2024) • The mid-term review of IDI's bilateral support to SAI Madagascar (2020 – 2025) and the mid-term evaluations on PAP-APP Phase 2 (2020-2024 started end of 2023. The latter now also look at support to Eritrea and the Gambia • Internal sustainability review of the PESA-pilot completed
Forum for INTOSAI Professional Pronouncements (FIPP)	<ul style="list-style-type: none"> • IDI DG member of FIPP, contributing to scrutiny of INTOSAI standard setting process 	<ul style="list-style-type: none"> • Continued membership of FIPP 	<ul style="list-style-type: none"> • Membership of FIPP continued
INTOSAI Standing Committee on Emerging Issues (SCEI)	<ul style="list-style-type: none"> • DG participates in SCEI 	<ul style="list-style-type: none"> • DG participates in SCEI 	<ul style="list-style-type: none"> • Membership of expert group of SCEI taken up towards the end of the year • DG participated in SCEI
Support to Global Foundations Unit	<ul style="list-style-type: none"> • Supported implementation of INTOSAI Global Survey 2020, 2023 • Supported drafting and publication of SAI 	<ul style="list-style-type: none"> • Lead on partnership with IMF (reported under Global Foundations Unit (GFU)) • Support design and dissemination of 	<ul style="list-style-type: none"> • IMF partnership continued (reported under GFU) • Design and dissemination of Global Survey 2023 supported

Component and Initiative	Prior Achievements (Up to 2022)	Plan 2023 (Updated)	Actual Delivery 2023
	<ul style="list-style-type: none"> Global Stocktaking Report 2020 Led on partnership with IMF (reported under GFU) 	<ul style="list-style-type: none"> INTOSAI Global Survey 2023 Support GFU on brokerage activities 	<ul style="list-style-type: none"> (report to be published in early 2024) GFU brokerage activities supported
Support to Management Team (together with Admin.)	<ul style="list-style-type: none"> IDI Procurement Policy updated IDI Internal Control Framework updated Support provided for development of other manuals Supported maintenance and development of policies and manuals (e.g. quality management for published IDI documents - policy and guidance, IDI travel policy) IDI Competency Framework finalised Work on IDI Sustainability Framework started, integrating environmental aspects 	<ul style="list-style-type: none"> Provide support for maintenance of policies and manuals Draft competency framework for IDI Board Consider how to make IDI operations more sustainable and start to integrate approach through all relevant IDI policies 	<ul style="list-style-type: none"> Maintenance of policies and manuals supported. Policies revised in light of new IDI Strategic Plan were necessary Work on competency framework for IDI Board was suspended Discussions on sustainability on IDI operations started together with drafting of the new IDI Strategic Plan. Sustainability is one of the three strategic priorities of the new Strategic Plan

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In 2023, the IDI DG continued to support IDI’s work streams, bilateral support and Global Foundations in developing SAI leaders in their environments and SAI cultures. An example throughout 2023 was the DG’s continued effort to ensure and defend the independence of SAIs leaders. One example in case was IDI’s and the DG’s engagement linked to the enforced removal of the head of SAI Sierra Leone.

SSU pursued its support across IDI in applying a gender and inclusion lens in SAI culture and leadership issues.

SAI Communications and Stakeholder Engagement

In 2023, the IDI DG and SSU, continued to engage with IDI work streams, bilateral support and Global Foundations in their support of SAIs in communications and stakeholder engagement. The IDI DG and SSU shared experience in, and lessons learnt from engaging with donors, INTOSAI bodies and stakeholders with SAIs and IDI staff wherever useful. SSU continued its support to developing a new IDI Communications Strategy and policies linked to it. SSU supported efforts to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support, e.g. through its work with development partners.

Inclusiveness and Gender

The [IDI Gender Strategy](#) and [Gender Policy](#) continued to serve as reference points for SAIs and INTOSAI regions that wanted to increase their gender engagement and for awareness raising efforts more generally. Download numbers for the Gender Strategy and Policy³ have grown steadily and show stakeholder interest in the issue.

The IDI Gender Focal Point in SSU supported awareness raising on gender issues within the INTOSAI Community together with stakeholders such as UN Women. Awareness raising campaigns during the 16 days of activism against gender-based violence and on the International Women's Day are a firm part of IDI's event calendar.

Increasingly, IDI wants to include more dimensions of diversity by broadening the scope. After the approval of the IDI Strategic Plan, the IDI Gender Focal Point, together with IDI Champions, started work on a revised and streamlined Gender and Inclusion Policy end of 2023.

SSU and DG spearheaded mainstreaming gender and inclusion efforts across IDI, its work streams and units. IDI's strategic focus on gender and inclusiveness in 2023 contributed to the following results:

- IDI continued to mainstream gender and inclusion across IDI work streams and initiatives
- SAIs, supported by IDI, continued to address gender and inclusiveness issues in their organisations and audit work
- INTOSAI regions such as OLACEFS, AFROSAI-E and PASAI visibly continued their gender engagement and collaborated with IDI.

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

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
IDI CROSS-CUTTING PRIORITIES										
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%
					Actual	(a) 40% (b) 33%	(a) 45% (b) 54%	(a) 50% (b) 53%	(a) 48% (b) 49%	(a) 48% (b) 49%
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10%	50%	80%	80%	80%
					Actual	14%	78%	80%	100%	50% ⁴

³ E.g. downloads as of Gender Strategy as of January 2024: In English: 2924 (compared to 1959 in January 2023 and 1043 in January 2022), in Spanish: 1868 (compared to 1160 in January 2023 and 604 in January 2022), in French: 1533 (compared to 943 in January 2023 and 483 in January 2022), in Arabic: 1500 (compared to 941 in January 2023 and 547 in January 2022).

⁴ In 2023, IDI only started a very limited number of new initiatives. GSAI, the Global SAI Accountability Initiative, and the pilot on Sustainable Performance Audit Practices in Asia and Pacific were among them. In GSAI, peers and partners have a prominent role. While IDI uses its influence and leverage on gender and inclusion, the uptake is limited to a smaller number of SAIs. A fully fledged analysis was not done for all eight participating SAIs. With regard to IDI's engagement on Sustainable Performance Audit Practices: this is a pilot and gender balance was a requirement in the nomination process. However, a more thorough analysis is more appropriate in phase 2 of the pilot.

Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 60%	a) 90% b) 60%	a) 90% b) 60%
					Actual	a) 93% b) 50%	a) 96% b) 29%	a) 100% b) 64%	a) 100% b) 56%

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
CROSS-CUTTING PRIORITIES										
SAIs considering inclusion and gender in their organisational practices	25	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	5	10	15	20
					Actual	2	8	13	16	17 ⁵
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits (excluding financial audits) completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10%	15%	20%	25%	25%
					Actual	4%	N/A	100%	100%	100% ⁶
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30	30	50
					Actual	15	15	32	41	53

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 in Board meetings in March and November. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers corporate risks, where IDI has more control, in a first part. These are operational,

⁵ IDI only supported the development of a few new strategic plans in 2023, among them four under SPMR as well as the Strategic Plan of SAI Somalia.

⁶ While they are not cooperative audits, the SAIs of Guinea, Togo, Niger and Madagascar planned for gender and inclusion audits. Due to the current political situation SAI Niger is currently not operative and support is put on hold. SAI Madagascar has made good progress in its audit linked to SDG 5.

reputational and natural risks. It covers developmental risks where IDI has very limited control, in a second part⁷. If realised, these risks could undermine delivery of the IDI Strategic Plan.

The corporate and developmental risk register was recast for the Strategic Plan 2024-29. IDI better integrated new strategic priorities and sub-priorities under corporate and developmental risks. Developmental risks are now recorded and monitored but not rated. While IDI's interventions through the SAIs are responding to these risks, the response mechanisms are not expected to lead to a commensurate effect on the residual risk. Therefore, the residual risk is not being assessed in these cases.

In 2023, IDI identified the following additional risk influencing our work and engagement.

- **Risk: Collaboration and coordination in IDI:** IDI has grown as an organisation, almost doubling its staff size over the last couple of years. Working in silos, not using relevant synergies and lack of collaboration and coordination between IDI departments could reduce IDI's efficiency, effectiveness and reputation with its stakeholders.

→ Mitigation measures in 2023:

- IDI established a working group on collaboration and coordination to discuss challenges and to find practical solutions. In addition, IDI had a two-day collaboration and coordination meeting with all staff and will continue to organise another meeting in 2024.
- IDI started work on a roadmap to strengthen collaboration and coordination in certain areas
- An external organisational review will also look at this issue

H. Lessons Learned

DG and SSU learned the following new lessons during 2023:

SAI Willingness to Share Sensitive Results

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

Partnerships

Building new partnerships requires significant investment, understanding each organisation and extensive communication. Some partners are required to act independently and cannot delegate activities, such as the IMF. This limits both the extent to which they can partner, as well as ways in which they can partner. Big organisations are often very compartmentalised and coordination within these organisations cannot be taken for granted. Choosing the right interlocutors and identifying a shared goal is key, as is accepting that IDI influence may be minimal in some cases. Partners' priorities may also change overtime in response to emerging events, requiring changes to how IDI engages.

Gender and Inclusiveness

The full integration of a gender perspective is an ongoing journey and a joint IDI responsibility. Even though it has been successful, future successes cannot be taken for granted and the journey needs to continue. In addition, being inclusive means having available tools and instruments that IDI can use. IDI deliberately broadened its perspective to also include other dimensions of diversity. It has started to work on a revised Gender and Inclusion Policy and needs to take all IDI staff on board of this new gender and inclusion journey.

⁷ The IDI's corporate and developmental risk register was previously called IDI's corporate risk register. Upon Board decision, IDI separated corporate from developmental risks. IDI kept both parts of the register in one document for easy access.

Organisational Development

Since 2017, IDI has almost doubled in size to 51 staff in 2023. Policies, systems and approaches that worked as a small organisation need to be reviewed and updated as IDI grows. At the same time, IDI wants to remain as flexible and agile as possible. Internal coordination and collaboration are more important, and more challenging, in a larger organisation, and constant efforts are required to ensure IDI is seen by stakeholders as acting with one voice and sending consistent messages to stakeholders. An external organisational review will give recommendations for improvement. However, IDI carefully needs to discuss how to implement those.

4. IDI's Internal Support: Administration Unit

A. Objective

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

B. 2023 Performance Summary

The Admin Unit seeks to provide high quality support and services in the admin area and facilitate conducive working conditions for staff. In 2023, the Admin Unit:

- Led the process to upgrade the IDI offices to become more attractive and suitable for hybrid work practices. The change includes modern video conferencing facilities, more meeting rooms and social areas. The improvements are planned to be finalised during 2024.
- Conducted a tender process for a new travel agent resulting in a change from American Express Travel to G-Travel from 1 December 2023.
- Continued to strengthen admin systems; Since 2018 IDI has taken significant steps to digitise its finance and administrative systems. In 2020, Xledger, a cloud-based accounting and payroll system, was introduced. From 2021, the system integrated time recording and cost allocation and allow for better real time financial data to be customised provided automatically. MS Teams was introduced as the primary collaborative online tool for staff. Integrated expense module in Xledger implemented from January 2022. Financial reporting through Power BI in Teams was increasingly being used in 2023.
- Updated IDI Travel Policy to underline economy class as the norm and clarify rules for Board members.
- Updated IDI Procurement policy with a section on procurement from SAIs and not for profit organizations. None of the principles/ criteria or thresholds in policy were changed.
- Light touch updates to the IDI Code of Ethics, Anti-Corruption policy and Safeguarding policy.
- Provided extensive support in ensuring sound human resource management at IDI. HR doubled its capacity with a new staff member in January 2023. The capacity was reduced again in September 2023 due to maternity leave. The partnership with Volvat in the area of Health, Safety and Working Environment (HSE) continued, including the offer of an annual health check for Oslo based staff. The HSE rep and the entire IDI management started the process to set up a Working Environment Committee (AMU) to be in compliance with new regulations in 2024.
- HR gender and diversity analysis follow up continued with 12 of 13 actions implemented. Job descriptions for all positions are soon in its final stages. This is an on- going process and job analysis is carried out every time a new recruitment takes place.
- Continued to facilitate an effective home office work environment for staff through the provision of IT equipment, office furniture and ergonomic services.
- Developed, implemented and maintained internal rules, regulations and policies on HR and GDPR
- Provided extended support in the hiring of local and regional staff. Implemented the new agreement with global HR partner, Globalization Partner enabling staffing outside of Norway to be fully compliant with local regulations.

C. Delivery

Partnerships

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

- Amesto Account House is the outsourcing partner on accounting and payroll through the Xledger accounting system.

- Advania (previously Visolit) is the outsourcing partner on IT services and provides IT infrastructure, support and services.
- Zengo is the outsourcing partner on Website services.
- G-Travel AS replaced American Express travel as the IDI travel agent from 1 December 2023.
- Globalization Partner is the HR partner for supporting staff based outside of Norway (effective from January 2023).
- International SOS is provider of travel safety services.
- Infotjenester/Simplyer and HR Norge to ensure that we are updated on HR trends and legal issues
- OAG Norway provides offices maintenance and supply services.
- Volvat is the service partner used for service delivery and assistance in our systematic health, safety and environment and our employment health service for Oslo based staff.

Delivery Mechanisms

The Admin unit supports and adds value to IDI’s other work streams and units. This includes facilitating delivery mechanisms for the rest of the organisation. During 2023 the Admin unit used online meetings, training courses and face to face meetings. As in the previous year, staff were supported in a number of ways in 2023 including:

- Ensuring continued effective home working arrangements with a full range of office equipment for staff
- Offering ergonomic support to staff
- Virtual and physical onboarding
- Organising the annual in-person staff meeting
- Personal follow up of staff where required

D. Delivery Against our (Revised) Operational Plan

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

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
IDI Governance	<ul style="list-style-type: none"> • Organised IDI Board Meetings; March and November • Facilitated work of IDI Board’s NRC • Registered Board members in Brønnøysund register • Use INTOSAI funds to build IDI reserves 	<ul style="list-style-type: none"> • Organise IDI Board Meetings; March, June and November • Facilitate work of IDI Board’s NRC • Seek solutions to build up IDI unrestricted reserves • Registering Board members in Brønnøysund register 	<ul style="list-style-type: none"> • Board Meetings organised physically in South Africa in March, virtually in June and November • Facilitated work of IDI Board’s NRC • Received funding from INTOSAI GS for IDI reserves • Registered two new Board members in Brønnøysund
Budgeting & Financial Reporting	<ul style="list-style-type: none"> • Led IDI 2022 budget process • Led IDI in-year budget revision • Aligned approach to IDI long-term financial forecast with budgeting process • Produced IDI Financial Statements for respective years & managed audit process 	<ul style="list-style-type: none"> • Lead IDI 2023 budget process • Lead IDI in-year budget revisions in June (internal) and October for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process 	<ul style="list-style-type: none"> • Led IDI 2024 budget process • Led IDI in-year budget revisions in June and October • Further aligned approach to IDI long-term financial forecast with budget process • Produced IDI Financial Statements 2022 & managed audit process

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
		<ul style="list-style-type: none"> Produce IDI Financial Statements 2022 & manage audit process 	
Human Resource Management	<ul style="list-style-type: none"> Led IDI's professional development project group Led IDI HR to COVID-19 Updated and quality assured new IDI Employee Handbook in Simployer Revisited our digital onboarding module and make necessary changes Quality assured GDPR routines on HR Reviewed remuneration system Reviewed regional staff contracts to be in line with national legislation Reviewed response by IDI HR to COVID-19 IDI competency framework finalised. Onboarding module started (finalised Feb 2023) GDPR routines for HR updated 	<ul style="list-style-type: none"> Finalise IDI Competency Framework (with SSU) Draft competency framework for IDI Board (with SSU) Complete employer branding strategy and activities Revisit our digital onboarding module and make necessary changes QA GDPR routines on HR Implement solution to ensure regional staff contracts compliancy with national legislation Review of HR systems and conduct staff survey Crisis management training Review of crisis management process and systems Follow up on recommended actions from the HR, gender and diversity analysis in IDI Development and launch of internal online course directory for employee development Lead on annual pay adjustment process 	<ul style="list-style-type: none"> IDI competency framework finalised. Draft competency framework for IDI Board put on hold by IDI Board Employer branding activities are ongoing. The branding video is currently under preview. Onboarding module finalised GDPR routines for HR updated Regional staff contracts agreed and compliant through partnership with Employer of Record – Globalization Partner Staff Working Environment Survey was conducted in cooperation with Employment Health service Crisis Management Training postponed to 2024 Review of Crisis Management process to be completed in early 2024 HR gender and diversity analysis followed up with 12 of 13 actions implemented Internal online course to be reviewed in connection with professional development plans. Led 2023 annual pay adjustment process Launch of internal online course directory ongoing
Policies & Guidelines	<ul style="list-style-type: none"> Embedded systems for GDPR compliance 	<ul style="list-style-type: none"> Embed systems for GDPR compliance 	<ul style="list-style-type: none"> Systems for GDPR compliance updated

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
	<ul style="list-style-type: none"> Updated IDI consultancy contract template Updated IDI internal control system Updated IDI procurement policy IDI travel policy updated 	<ul style="list-style-type: none"> Develop approach to sustainability in IDI operations and implications for other IDI policies Review all policies / process for updating policies 	<ul style="list-style-type: none"> IDI travel policy updated IDI procurement policy updated IDI Code of Ethics, Anti-Corruption policy and Safeguarding policy updated
Finance & Accounting	<ul style="list-style-type: none"> Finalised implementation of integrated IDI accounting system with expense module and time registration. Updated IDI financial manual 	<ul style="list-style-type: none"> Improve project reporting from Xledger integrated with Teams Assess & Implement further Xledger functions 	<ul style="list-style-type: none"> Facilitated increased use of financial reporting through Power BI in Teams Implemented updated functions in Xledger including new time registration and financial reporting
Procurements	<ul style="list-style-type: none"> Procurement of pool of consultants on design completed Procurement of consultant on HR, gender and diversity completed Integration of IDI accounting system with time registration and expense module completed 	<ul style="list-style-type: none"> Implement new/updated travel services solution Tender IT solutions provider and implement new/updated solution Finalise office redesign and tender office rebuilding plans 	<ul style="list-style-type: none"> G-Travel selected as new partner from 1 December Tender for IT solutions launched in December with deadline in January Office redesign and rebuilding process conducted. Tender of rebuilding plans done through OAGN was postponed but launched in Q4 and to be finalised in Q1 2024

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

Not applicable

SAI Communications and Stakeholder Engagement

Not applicable.

Inclusiveness and Gender

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

F. 2023 Results Achieved

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

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate 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 delivery of the IODI strategic plan. All risks which may prevent the Admin unit from delivering on this plan are integrated into the IDI Corporate risk register.

H. Lessons Learned

The following new lessons were learned during 2023:

Human resources

The implementation of the new partnership with an Employer of Record, Globalization Partners took more HR resources than expected due to the complexity of transferring of IDI staff in eight different countries. At the same time the implementation process supported the reason for the partnership as it showed how complex ensuring compliance with local regulations is.

New international employees in Oslo have found some challenges in understanding the Norwegian Tax system. We are starting a pilot offering an introductory session with a tax lawyer to new employees.

The successful 2023 staff meeting with regards to inclusion in terms of dietary preferences and team building preferences which shows the value of a diverse committee to organise future meetings.

ICT Governance

Demand for integration of systems and increased IT controls continued to grow in 2023 with a bigger organisation. The pilot development of Blue as the new Information Management system, the start on updating of the IT Technical and Equipment policy and the emergence of artificial intelligence all underlined the complexities we face in the IT governance area and that increased resources and focus are needed in 2024. A closer cooperation with our IT outsourcing partner is needed in 2024 to streamline our IT systems, policies and services to ensure good quality results.

5. Becoming a More Gender Responsive and Inclusive IDI

IDI continued to operationalise strategic priority 2 of its [Gender Strategy](#) to lead by example and become a gender responsive organisation. In 2023:

- IDI continued with its gender analyses for new initiatives.
- IDI implemented final recommendations of the external HR assessment report that focused on recruitment, career progression and salaries from a diversity, gender and intersectionality perspective.
- IDI continued to raise awareness on other dimensions of diversity, among others through its “Gender and Inclusion” lunchtime series. One event was on neurodiversity which followed a training for IDI management.
- IDI show-cased its support to gender and inclusion during the 16 days of activism against gender-based violence.
- The IDI GFP and IDI gender champions supported gender and inclusiveness work in/across their departments. They started work on a new IDI Gender and Inclusion Policy (to be approved in 2024)
- IDI continued its engagement on inclusive and accessible IDI communications, among others through the accessibility widget on the IDI and IDC websites.
- IDI continued its partnership with UN Women based on an MoU.

The journey towards a more gender responsive and inclusive organisation will be continued with the new IDI Strategic Plan. It is also part of IDI’s strategic priority on sustainability.

6. Climate Change and the Environment

During the year IDI continued to follow its environmental policy. This entailed:

- Exploring ways to reduce energy consumption in the office and in IDI's operations
- Recycling
- Using public transport and encouraging cycling or walking to work to the centrally located office premises
- Compensating for CO₂ emissions

At the same time, IDI integrated sustainability as a strategic priority in its new IDI Strategic Plan 2024-2029, thus looking at climate change and the environment as a part of IDI's broader commitment to sustainability as an organisation and in its work with SAIs. In relation to the latter, IDI continued its Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) where it is partnering with the INTOSAI Working Group on Environmental Audit. IDI has also started to look into and support SAIs' role in sustainability reporting. At the same time, IDI itself will look into adequate ways to report on sustainability as an organisation.

7. Managing Risk

The IDI Strategic Plan 2019-2023 set out IDI's approach to identifying assumptions, and assessing which assumptions are considered as critical risks, which need to be actively managed. Based on IDI's results chain, IDI has identified its assumptions.

Both IDI's corporate and developmental risks are assessed with regards to likelihood and impact.

During 2023, IDI revisited its Corporate and Developmental Risk Register to update it for meeting the requirements of the IDI Strategic Plan 2024-2029. IDI will strengthen its approach to risk management. Building up on the current approach, risk management will continue to be consistent with ISO 31000 and other international best practices. The risk management system is being integrated around the IDI risks and the risks for the work streams with cross referencing.

Risks in the recast IDI Corporate and Developmental Risk register are continued to be classified as operational, reputational, natural, and developmental risks. The first three are grouped under 'corporate risks' which forms part 1 of the register. These are the risks where IDI has more control. The developmental risks presented in part 2 of the register are those where IDI has very limited control. However, despite the limited control that IDI and even SAIs have on developmental risks, they are important to be monitored as part of SAIs' environment and as part of IDI's efforts to contribute to different measures in supporting SAIs for improving these conditions. Developmental risks are also closely related to SAI performance, and accordingly the achievement of IDI's mission and vision.

As per normal international practice, the register is confidential. It can be shared with stakeholders on a case-to-case basis on request.

8. IDI 2023 Financial Summary and Financial Sustainability

2023 Financial Summary

IDI relies on funding from donors and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2023 IDI brought forward deferred income (grants) of 13,0 million NOK and had gross receipts of 124,7 million NOK. IDI's total available funding was 137,7 million NOK including 20,8 million NOK that were received in advance for activities in 2024. Recognised revenues and expenditures increased with around 10%, though lower than budgeted, at 111,4 million NOK and 110,6 million NOK respectively and resulted in carrying forward deferred income of 27,2 million NOK. In addition to deferred income, at the year end, IDI held 2,9 million NOK in unrestricted reserves as a buffer to ensure continuity of operations.

IDI Revenues

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

IDI received earmarked funding from the following organisations:

- Asian Development Bank for the Professional SAI work stream
- Global Affairs Canada for Professional, Relevant, Independent and Well Governed SAI work streams, as well as Global Foundations
- European Union: one grant for Professional, Relevant and Independent SAI work streams, and as Global Foundations, one grant for the Accelerated Peer-Support Partnership (PAP-APP) programme and one grant for the Global SAI Accountability Initiative (GSAI) programme
- MFA France for PAP-APP programme
- Federal Ministry of Economic Cooperation and Development (BMZ) Germany (awarded through the German Development Implementing Agency, GIZ): for SDGs: 2030 Agenda for Sustainable Development
- State Audit Office of Latvia for Bilateral Support
- MFA Norway, Norwegian Embassy in Kenya for bilateral support to SAI Somalia
- MFA Norway, Norwegian Embassy in South Sudan for bilateral support to SAI South Sudan
- NORAD; for bilateral support to DRC
- State Audit Bureau of Qatar for Bilateral Support and Independent SAIs work stream
- General Court of Audit, Saudi Arabia for Climate Change Adaptation Action Audits (CCAAA)
- SECO Switzerland for Strategy, Performance Measurement and Reporting (SPMR), independent SAI work stream and Global Foundations
- USAID: one grant for bilateral support to strengthening of the Court of Accounts of Madagascar and one grant for PAP-APP and GSAI programmes.

IDI Expenditure

Total expenditures of 110,6 million NOK reflected increased activity compared to 2022 though lower than budgeted. Overhead costs were lower than budgeted mainly due the delay in the renewal and redesign of IDI offices. Delivery costs were lower than budgeted for Professional and Relevant SAIs, Well Governed SAIs and the Bilateral Support with further details found in the respective appendices. IDI's delivery mechanisms continued to be done through a blend of virtual delivery of support and travel and physical workshops. The main portion of the expenditures in IDI work streams were in the departments for SAI Governance and Professional and Relevant SAIs. With spending ending below budget and available funding of 124,7 million NOK, there was an increase in carry forward deferred income (grants) which ended at 27,2 million NOK.

IDI Reserves and Deferred Income

IDI is carrying forward deferred income of 27,2 million NOK including 20,8 million NOK of funds received in advance for 2024 activities. At the end of 2023, the largest balances were held in respect of SECO Switzerland (NOK 17,3 million) OAG Norway (NOK 3,7 million), and Global Affairs Canada (2,5 million NOK). In addition to deferred income, at the year end, IDI held 2,9 million NOK in unrestricted reserves as a buffer to ensure continuity of operations. The reserve includes foundation capital, accumulated interest on foundation capital and accumulated funding from INTOSAI recognised under net assets in the financial statements.

Budget report 2023

Revenues & Expenditure					
Revenues	Budget revision		Actual 2022	Deviation vs budget	Deviations % budget
	June 2023	Actual 2023			
ADA, Austria	1,152,900	1,109,759	1,639,861	-43,141	-4%
Asian Development Bank	2,659,798	2,693,045	-	33,247	1%
Global Affairs Canada	4,679,440	7,160,748	-	2,481,308	53%
MFA Estonia	-	-	318,146	0	n.a.
European Commission, EU	19,366,647	15,205,916	8,899,841	-4,160,731	-21%
MFA France	922,320	934,177	793,015	11,857	1%
BMZ(GIZ), Germany	1,846,820	1,092,746	2,265,886	-754,074	-41%
IADB	-	-	94,001	0	n.a.
Irish Aid	2,882,250	2,959,508	2,556,559	77,258	3%
SAI Kuwait	-	-	164,584	0	n.a.
SAI Latvia	161,910	162,055	148,447	145	0%
SAI+ MFA, Norway	39,960,042	43,295,782	43,049,871	3,335,740	8%
SAI Qatar	2,096,858	2,101,613	4,845,875	4,755	0%
SAI Saudi Arabia	1,050,390	814,497	5,412,514	-235,893	-22%
Sida, Sweden	14,932,181	16,771,573	14,837,950	1,839,392	12%
Seco, Switzerland	3,665,235	5,019,736	7,507,194	1,354,501	37%
FCDO, UK	-	715	728,847	715	n.a.
USAID for Madagascar	12,277,413	11,241,120	7,417,968	-1,036,293	-8%
INTOSAI	219,051	806,590	178,836	587,539	268%
IDI Total Revenue	107,873,255	111,369,579	100,859,395	3,496,324	3%
Total Professional SAIs	20,332,081	17,251,223	16,479,651	3,080,858	15%
Total Relevant SAIs	14,400,253	13,747,652	12,973,968	652,601	5%
Total SAI Independence	9,046,808	8,517,338	7,382,863	529,470	6%
Total Well-Governed SAIs	28,694,063	27,393,859	26,833,368	1,300,204	5%
Total Bilateral	34,944,588	34,239,927	28,855,547	704,661	2%
Total Global Foundations	9,320,109	9,412,990	8,155,162	-92,881	-1%
IDI Total Expenditure per unit	116,737,902	110,562,989	100,680,558	6,174,913	5%
Total Allocated Staff Costs (DG/SSU/Admin)	9,002,308	7,960,777	8,108,342	1,041,531	12%
Total Allocated Overhead Costs	11,507,001	10,483,373	11,996,345	1,023,628	9%
Total IDI Workstream - Unit Staff Costs	49,127,992	50,999,553	44,469,296	-1,871,561	-4%
Total IDI Workstream - Unit Delivery Costs	47,100,601	41,119,286	36,106,575	5,981,315	13%
IDI Total Expenditure per type	116,737,902	110,562,989	100,680,558	6,174,913	5%
<i>Funding gap (-)/surplus (+)</i>	<i>-8,864,647</i>	<i>806,590</i>	-		

IDI Reserves & Deferred Income					
Revenues	Budget revision		Actual 2022	Deviation vs budget	Deviations % budget
	June 2023	Actual 2023			
Foundations Equity	250,000	250,000	250,000	-	0%
Accumulated Interest foundation capital	224,566	222,566	222,566	2,000	1%
Accumulated contributions INTOSAI	1,867,207	2,454,746	1,648,156	587,539	31%
IDI Unrestricted reserves	2,341,773	2,927,312	2,120,722	585,539	25%
Deferred Income (grants)					
Deferred Income 01.01	13,014,010	13,014,010	30,330,744	-	0%
Donor grants	121,196,169	124,143,816	83,257,513	2,947,647	2%
Accrued interest on grants	-	555,937	106,312	555,937	n.a.
Less expenditure from grants	-116,737,901	-110,562,989	-100,680,559	6,174,912	-5%
Deferred Income (grants) 31.12	17,472,278	27,150,774	13,014,010	9,678,496	55%

In-Kind Support

In-kind contributions from SAIs is a key resource for IDI. IDI received support, not only in the form of hosting and provision of resources, but in terms of paid secondments and translation services as well. In fact, IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. The SAIs of Brazil, Canada, Cayman Islands, Tunisia and Indonesia supported IDI with additional part and full-time staff. Support from the SAI community to IDI increased marginally from 2022. In 2022, SAI support to IDI was an estimated 2837 person-days or 13 full time equivalent positions with a value of NOK 12,7 million or 13% of IDI's budget. In 2023, SAI support to IDI was an estimated 2777 person-days or 13 positions and a value of NOK 13,1 million or 12% of IDI's budget^{11F}⁸.

Financial Sustainability

IDI's funding situation continued to be solid in the final year of the 2019-2023 IDI Strategic Plan. New donors that joined in 2019 and 2020 provided support over the whole Strategic Period 2019-2023 with both core and earmarked funding. Some earmarked donor agreements also cover more of IDI's staff and operating costs, which allows IDI to receive earmarked funding without reducing activities in other core-funded areas.

IDI continued to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensure the continued ability to support the SAIs in developing countries. In light of a new strategic plan from 2024, discussions with donors included extending the grant period as well as discussing new grants and grant proposals. IDI receives annual funding from INTOSAI that is added to a reserve of previous INTOSAI contributions. In 2023, IDI received an additional EUR 50,000 from INTOSAI that was added to IDI reserves. In 2023, funding agreements with the following partners were signed:

- Asian Development Bank for the professional SAI work stream on performance audits.
- BMZ through GIZ for pICTure initiative in well governed SAI work stream
- European Union for the GSAI programme
- MFA France for PAP-APP programme
- SECO Switzerland for Strategy, Performance Measurement and Reporting (SPMR), Independent SAI work stream and GFU
- USAID for PAP-APP and GSAI programmes.

Despite positive developments, IDI is still subject to financial risk. IDI maintains a small level of reserves as it is not possible to retain large reserves from IDI's donors. This means the organisation is vulnerable in case of losing one or two of the larger donors when not having significant carry forwards. In 2023, the trend continued with IDI's activities being based on developing e-learning combined with physical events. This led to high travel costs as well as high fixed costs on salary. This makes the organisation more vulnerable to loss of funding because staff costs cannot be adjusted as easily as travel activity. Global and national crises may have serious effects on funding or IDI's capacity to absorb funds. Strong dialogue and involvement with our key stakeholders will help mitigate this risk.

⁸ Note that this is an estimate with some uncertainty. We have estimated the value of resource person time by multiplying the number of days received by the daily rate we would have had to pay if we were hiring our own full-time staff to do this work. For logistical support we have applied the average daily rate applicable for own support staff. To estimate hosting costs, we have used the budget assumptions that we would have applied if we were paying for the event ourselves.