



GLOBAL
FOUNDATIONS

APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT
2023



A. Objective

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

B. Performance Summary 2023

The **strategic partnership** with INTOSAI-Donor Cooperation (IDC) continued to ensure support to SAIs remains on the development agenda. After a halt in face-to-face interactions during the pandemic, an in-person meeting brought INTOSAI members and global donors back together during the XVI Steering Committee Meeting, hosted by the SAI of Jamaica and organised contiguously with the INTOSAI Capacity Building Committee (CBC) and International Federation of Accountants (IFAC) Mosaic (Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration) Annual Meetings under the common topic *Partnering for stronger SAIs and enhanced PMF*. The meeting featured important strategic discussions on the future of the IDC and highlighted the use of technology for audits, SAI Independence advocacy by donors and the future role of SAIs in addressing climate changes, through dedicated sessions. The outcome of the meeting was the Kingston Declaration which reflected on the success of the IDC, and further reiterated the willingness of members to pursue strategies to raise awareness of cooperation amongst key stakeholders through:

- Leadership engagement to explore new funding and funding modalities through regular Leadership outreach
- Facilitating SAI donor partnerships through the BUSS Initiative and better regional coordination
- Maximising the involvement of the INTOSAI regions to enable better implementation of support by applying their regional knowledge at a country level
- Scale up partners advocacy work on SAI independence including use of the Goodwill Ambassador
- Advance efforts in supporting the Sustainable Development Goals, with a special focus on SDG 16.6.

Following the Kingston Declaration, GFU has supported the IDC Leadership in their efforts to put in place an action plan for outreach to donor members.

The strategic partnership between Inter-Parliamentary Union (IPU) and IDI has continued in 2023. During the IPU 146th Assembly, a joint IDI and IPU panel showcased SAIs' roles in addressing climate changes through audit of climate governance, and parliamentarians debated climate policies and how SAIs can monitor national commitments. GFU contributed at the Assembly on the importance of financial efficiency and accountability and the role of SAIs and Parliaments. Ways in which trust in National and International Institutions can be restored through Transparency, Anti-Corruption and Citizen Engagement were deliberated upon.

During 2023, International Monetary Fund (IMF) and IDI finalised the IMF working paper on Audit on Emergency Finance, an analysis of the countries where SAIs audited and published reports on IMF emergency

funding. The paper is due for publication in 2024. The IDI also contributed to the IMF led regional workshop on Fiscal Transparency in Francophone Africa, held in Cameroon, where the main topic was external control.



Under the **Brokerage** component, the GFU rolled out the BUSS in the Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) region. Engaging with SAIs and partners from the donor community, Civil Society Organizations (CSOs) and technical implementation agencies from all Latin and Central America, the BUSS led to the identification of several aligned priorities. By end of 2023 at least four major outputs were achieved:



- 1) All SAIs agreed on the importance of integrating cutting-edge technologies into their operations and improving their IT capabilities. They therefore decided to establish a regional digitalisation program, called AdoptTE, under the leadership of SAI Brazil and in collaboration with German Cooperation (GIZ), IDI and United Nations Development Program (UNDP). Donors, including Inter-American Development Bank (IADB) and World Bank (WB), have expressed interest in supporting financially.

- 2) Central American SAIs (Guatemala; El Salvador) are a priority for regional donors and efforts have started to scale up assistance and coordinate synergies amongst partners such as United States Agency for International Development (USAID), GIZ- German Cooperation and US Center for Audit Excellence (CAE). Alongside this, GIZ activated a “Donor board” to improve delivery of assistance and brought together European Union (EU), USAID, World Bank (WB) and Inter-American Development Bank (IADB).



- 3) GIZ initiated a discussion with ASIJ¹, the civil society organisation they met at the BUSS workshop, on how to formulate an initiative that builds a network of Central American civil society which can become better involved in the work of SAIs. GIZ has similarly identified aligned regional priorities with the OCCEFS² in areas like Gender Equality and Non-discrimination and have joined relevant working groups.

- 4) SAI Ecuador and the International Fund for Agricultural Development (IFAD) started a project to improve procedures and practices related to procurement, management, and use of resources from two agriculture projects IFAD undertakes in the country.

In addition, GFU continued assisting the dissemination and roll out of the 3rd round of the Saudi Fund for Improved SAI Performance (Saudi FISP) across all INTOSAI regions in its different languages. Since 2021, more than 50 SAIs have received financial support for ICT infrastructure amounting to around \$1,500,000 USD. In 2023, another 15 SAIs from African Organisation of Supreme Audit Institutions (AFROSAI), Asian Organisation

¹ Asociación Civil por la igualdad y la justicia: <https://acij.org.ar/>

² Organización Centroamericana y del Caribe de Entidades Fiscalizadoras Superiores (OCCEFS) website <http://www.occefs.org/>

of Supreme Audit Institutions (ASOSAI), European Organisation of Supreme Audit Institutions (EUROSAI), OLACEFS and Pacific Association of Supreme Audit Institutions (PASAI) received financial assistance.



During 2023, GFU maintained its support to the GSAI programme and its eight beneficiary countries as they underwent the planning phase. At the programme level, GFU supported the delivery of the GSAI kick-off event in March, a



webinar on emergency preparedness, the Peer Support Project Management workshop in November, amongst other cross-cutting activities. At the country level, SAI Support groups were established; country projects objectives and results frameworks were developed; and the year ended successfully with five cooperation agreements signed by the SAIs and their technical partners.

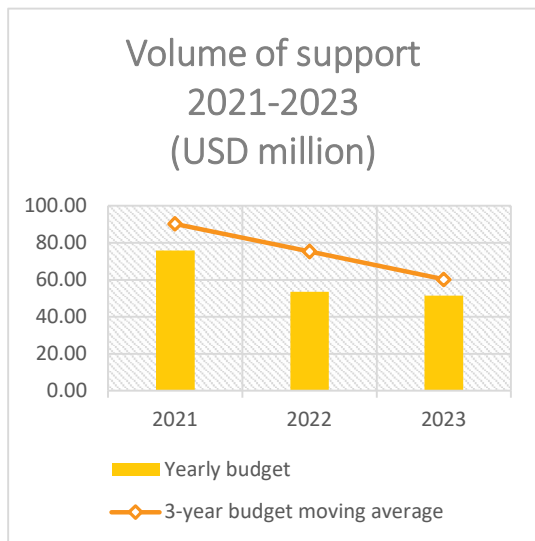


The Global Survey 2023 was launched in 2023 and is the fifth Global Survey **measuring and monitoring** SAI performance. Global Survey Data dating back to 2010 will be compiled in a Global Survey database, to facilitate further analysis, and to provide the Global Stocktaking Report (GSR) that will be published in early 2024. The report will provide an analysis of performance and capacities of more than 150 SAIs as well as provide results on SAI context, independence, governance, audit work and capacity development.

GFU maintained the registration and publication of data from [IDI at the International Aid Transparency Initiative \(IATI\) platform](#). Through the IATI platform IDI has accessed a wider audience in which it can promote its work and lead by example by being transparent and providing full access to quality data. Furthermore, it increases awareness raising of SAIs' role and advocacy for better SAI support. The IATI works towards increasing coordination of development resources, by supporting collaboration between donors, partners and in-country stakeholders.

GFU continued to administer the [SAI Capacity Development Database](#) on behalf of the IDC. Overall, the volume of support to SAIs during 2021-2023 reached 60 million USD on average per year (3-year budget moving average) as compared to 75 million USD in the previous period 2020-2022. The volume of support recorded in 2023 remained stable at around 50 million USD compared to 2022.

In 2023, the **communications** team helped amplify news and information about many of IDI’s work streams



and initiatives, including those coordinated with GFU like GSAI, BUSS, partnership activities and the Kingston Agreement made at the IDC Steering Committee meeting in Jamaica. Other significant milestones included content development, success stories and social media campaigns on - among others – Strategy, Performance Measurement and Reporting (SPMR), SAI Performance Measurement Framework (SAI PMF), and the Global Summit and launch of the Centre for Professionalisation of SAI Auditors. A highlight in the communications calendar was the successful launch to deadline of IDI’s Strategic Plan for 2024 – 2029, accompanied by a cutting-edge video and forward-thinking design and branding which then influenced the ‘family’ of documents such as the Operational Plan and organisational videos. On a global level, the Communications team contributed to the

development of the INTOSAI Communication Strategy, the advocacy activities of the IDC Goodwill Ambassador, and the co-creation of outreach in Association of Chartered Certified Accountants (ACCA) and other journals.

C. Delivery

Partnerships

GFU is the unit responsible for coordinating partnerships³ within the IDI including partnerships that other work streams manage and lead. Aligned with the current strategic plan the GFU makes effort to foster and maintain partnerships with the following partners to deliver results:

INTOSAI – [INTOSAI](#) bodies continued to be primary partners for IDI for delivery of products and support to the members. Partnership with INTOSAI regions has supported delivery of IDI initiatives throughout the year, to identify the needs of the regional SAI members and to inform the roll-out of the initiatives. IDI partnered with OLACEFS for the BUSS rollout in their region, as well as for the planning and implementation of support implementation in at least three of the GSAI countries, together with CAROSAI. INTOSAI regions African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and African Organisation of French Speaking Supreme Audit Institutions (CREFIAP) are partners in the roll-out of Accelerated Peer Support Partnership (PAP-APP) (see Performance and Accountability Report Appendix for Bilaterals).

³ Partnerships and cooperation with other IDI work streams include: INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI Capacity Building Committee’s (CBC) and its Task Force for INTOSAI Auditor Professionalisation, INTOSAI Knowledge Sharing Committee (KSC), the Policy, Finance and Administration Committee of INTOSAI (PFAC), INTOSAI General Secretariat, all INTOSAI regions. IDI had agreements with the SAIs of Argentina, Indonesia and Tunisia. External partnerships include: the World Bank, the World Justice Project (WJP), the Global Initiative for Fiscal Transparency (GIFT), the Transparency International (TI) SANCUS project, the Extractive Industry Transparency Initiative (EITI), the Open Government Partnership (OGP), OXFAM, UN Women, the United Nations Mission in South Sudan (UNMISS), the Open Contracting Partnership (OCP), ACCA, IBP, IMF, World Health Organisation (WHO) and Transparency International (TI).

SAIs – SAIs remained key partners also in 2023, notably the partnerships with SAI Canada, Brazil, Cayman Islands, Tunisia and Indonesia where IDI benefitted from staff support.

IDC - The partnership with IDC and its members has continued to allow IDI to communicate key developments within its work and to advocate for support on prioritised areas. Both the IDI and the IDC members have throughout the year kept up the dialogue to ensure joint efforts in supporting SAIs in areas of common interest such as SAI Independence and facilitating scaled-up support for SAIs. Work included supporting another round of the FISP grant to assist SAIs with purchases of IT equipment and infrastructure. Implementation of the Kingston agreement, from the 2023 Steering Committee meeting, to reinvigorate the IDC was followed up in the second half of the year.

Other partners – GFU has continued its work in identifying and supporting the IDI work streams’ interaction with other partners. During 2023, GFU continued collaboration with the International Parliamentary Union (IPU) in bringing SAI leaders and Parliamentarians together. GFU has also continued providing support to IMF capacity development programmes and knowledge products under development.

GFU received earmarked financial support from the European Union, Swiss State Secretariat for Economic Affairs (SECO) and Global Affairs Canada. Where needed these funds were topped up through IDI core support from the Norwegian Parliament through Office of Auditor General of Norway, Swedish International Development Cooperation Agency (Sida), Irish Aid and the Austrian Development Agency (ADA).

Delivery Mechanisms

In 2023 GFU delivered through a combination of virtual and in-person activities.

Partnerships used a combination of onsite and online methods to deliver engagements. One event with IPU was held onsite, later contributions were given online. For IMF, IDI contributed during an onsite workshop, and later IMF experts have contributed online and onsite during IDI events. IDI has also contributed to IMF events online.

It was important that the Annual IDC SC meeting was organised in person in 2023 after mainly online events since the start of the pandemics. The possibility to exchange in person was important to ensure frank and open conversation, and the participants appreciated the opportunity to have more direct dialogue.

A major onsite event that was organised in Panama during the summer was the BUSS workshop. During this week SAIs, donors, CSO and implementing agencies from OLACEFS came together to identify synergies, coordinate and facilitate new partnerships providing support to capacity development projects within the SAIs. The face-to-face nature of this workshop was necessary and appreciated by all participants.

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 2023)	Plan 2023(Updated)	Actual Delivery 2023
COMPONENT 1: STRATEGIC PARTNERSHIPS			
Support implementation of the IDC Strategy	<ul style="list-style-type: none"> Developed the 2020-2030 IDC Strategic Plan Organised leadership calls, consultation, and coordination of annual IDC meetings Organised strategic dialogue between IDI Board and IDSC Led the development of GCP Tier 1 and GCP Tier 2 current round Finalised appointment of IDSC Independence Goodwill Ambassador Supported IDC leadership with implementation of the activities of the SI GWA Strategic dialogue no longer considered relevant due to other meeting points Led development of GSAI with four SAs included by end 2022 (four added January 2023 for eight SAs) Launched pilot of BUSS Facilitated IDC working groups including On Climate Change collaboration with INTOSAI WGEA and WG on Technology 	<ul style="list-style-type: none"> Operational management of IDC including IDC Annual SC Meeting Develop and finalise IDC website and communications materials to facilitate links between SAs and donors Implement support of the IDC Working Group on Climate Change Implement support of the IDC Working Group on IT 	<ul style="list-style-type: none"> Continued to support IDC leadership through leadership call, strategic review, organisation of election of new donor Vice-Chair and organisation of the IDC Annual Meeting IDC website and communications materials to facilitate links between SAs and donors were updated. Working Groups replaced by targeted activities due to overlapping structures within INTOSAI Developed and prepared climate responsiveness activities that will be carried out starting January 2024 Facilitated regional digitalization program in OLACEFS (see BUSS below)
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> Strategic support provided to five INTOSAI regional bodies Delivered BUSS workshop to CREFIAF, on donor engagement Supported Strategy, Performance Measurement and Reporting Initiative (SPMR) on development and finalization of guidance note on 	<ul style="list-style-type: none"> Support on public engagement to INTOSAI regions together with IPU piloted in one region 	<ul style="list-style-type: none"> Moved to 2024, due to absorption capacity in recipients

	<p>Strategic Management for Regions</p> <ul style="list-style-type: none"> Joint internal strategy for regions discussed but put on hold 		
Support the partnership with IMF	<ul style="list-style-type: none"> Established dialogue with IMF in response to SAI audit commitments for emergency financing Supported design & implementation of IMF Capacity Development programme for SAIs Published & launched joint staff note on Role of SAIs in Audit of Emergency Financing Survey and published status report on SAIs and the audit of emergency financing Supported ad hoc IMF training including the role of SAIs, and roll-out of round tables with SAIs Drafted chapter on the role of SAIs in fighting corruption for IMF book Continuous support and technical advice to IMF on country-level and regional aspects, including presentations at regional seminar Took part in IMF event on good governance, based on the IMF book Continued as focal point between INTOSAI and IMF Analysis of COVID-19 audits conducted. Limited use of joint staff note in wait of further collaboration with IMF 	<ul style="list-style-type: none"> Complete and publish the review of IMF-SAI engagement in response to COVID-19 emergency financing Coordinate engagement between INTOSAI and IMF Advocate for strengthened understanding of SAI role and value by IMF stakeholders by coordinating efforts to change SAI priority. Supporting IMF CD on request and contribute to IMF-led fora Design retrospective review of IMF-SAI engagement in response to COVID-19 emergency financing 	<ul style="list-style-type: none"> Work completed, working paper on audit of emergency financing by IMF is now in the stages of editing within IMF Engagement continued, amongst other through contribution to regional workshop on Fiscal Transparency in Francophone Africa. IMF has extended interest in role of SAIs also to climate finance Supported IMF CD on request and contribute to IMF-led fora.
Support other partnerships established by the IDI work streams	<ul style="list-style-type: none"> Supported IDI- IBP partnership, including disseminating IDI-IBP report 'Audit and oversight ecosystem' Initiated dialogue on potential collaboration with IPU 	<ul style="list-style-type: none"> Lead the partnership with IPU including roll-out of activities online, country-level and regional level Maintain overview of ongoing or potential partnerships Identify potential partners 	<ul style="list-style-type: none"> Cooperation has continued. A joint panel was held during the 147 IPU Assembly. IDI also contributed to the IPU 147 Assembly Panel Discussion: 'Realigning Priorities, the Role of Parliaments in Promoting a Culture of

	<ul style="list-style-type: none"> • IBP partnership continued with support on Facilitating Audit Impact and Transparency, Accountability and Inclusiveness Audits initiative • IPU-IDI partnership established through a MOU, joint work plan and organisation of joint high-level event for MPs and Heads of SAIs • Managed partnership with IMF with support from Strategic Support Unit (SSU) • Overview and identification of partners shared across work streams 		<p>Transparency, Anti-corruption, and Citizen Engagement to Restore Trust in National and International Institutions’</p> <ul style="list-style-type: none"> • Maintained overview of ongoing or potential partnerships
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COMPONENT 2: BROKERAGE

<p>BUSS initiative ‘Brokering Upscaled SAI Support’</p>	<ul style="list-style-type: none"> • BUSS initiative launched, as new IDC brokerage strategy replacing GCP T1 • BUSS pilot in CREFIAF delivered with 15 SAIs and 7 partners organizations • Support for SAI Burkina Faso was confirmed from the AfDB and WB. Project in planning phase, awaiting clearance from government. • Partners in CREFIAF, agreed semiannual online meetings onwards to keep building on BUSS outputs • 2nd round of SAUDI FISP disseminated and rolled out across all INTOSAI regions in all languages, resulting in 45 SAIs supported on ICT infrastructure needs • BUSS initiative, objectives, success stories and FISP information shared via 	<ul style="list-style-type: none"> • Raise awareness and availability of the BUSS workshops and brokerage services • Pilot BUSS initiative in two INTOSAI regions • Assist at least 10 SAIs through the BUSS initiative to find support, engage new potential partners and initiate country-level coordination • Identify new funding opportunities for SAIs • Strengthen donor knowledge on SAIs; foster regional partnerships, networking and improvement of SAI support • Update BUSS strategy as necessary based on lessons from the roll-out activities • Raise awareness of benefits of coordination and best practices via success stories and workshops 	<ul style="list-style-type: none"> • Rolled out BUSS initiative in OLACEFS • At least four new aid opportunities identified and brokered within OLACEFS (regional digitalization program; support to central American SAIs, CSO-SAI initiative; IFAD and SAI Ecuador collaboration) • Assisted 16 SAIs from OLACEFS through BUSS to find support, engage new potential partners and initiate country-level coordination • Assisted 15 SAIs in applying and receiving FISP support • 16 partner organisations (donors, technical partners and one CSO) took part of the BUSS rollout to strengthen knowledge on SAIs; create regional partnerships, networking and improve SAI support. • A regional donor coordination platform
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	articles, webpage and social media		<p>established in Central America</p> <ul style="list-style-type: none"> • Raised visibility of the BUSS initiative and brokerage services at global and regional level in different forums and meetings with partners and SAIs • Raised awareness of coordination and best practices via success stories and workshops at global, regional and country level
Global SAI Accountability initiative (GSAI)	<ul style="list-style-type: none"> • GSAI developed and launched. GFU supported the GSAI committee with development of the ToR, roadmap, assessment, selection of beneficiary SAIs and approval process • Pool of financial and technical providers for all GSAI SAIs identified and engaged • Country project designs and partner setup for each SAI drafted 	<ul style="list-style-type: none"> • Facilitate and coordinate the planning phase with the Bilateral Support Unit • Support GSAI advisory group in its advisory meetings • Facilitate the start of the implementation of support • Coordinate interactions amongst SAIs, financial and technical partners at the programme level and country project 	<ul style="list-style-type: none"> • Facilitated and coordinated the planning phase of the eight SAIs with Bilateral Support Unit • Facilitated signing of cooperation agreements and start of phase 1 of implementation in five SAIs • Supported delivery of three programme level events and other cross-cutting activities • Support to GSAI advisory group postponed to 2024 (more relevant within implementation phase of GSAI projects)
Strengthening SAI-SAI Peer Provider knowledge and relations	<ul style="list-style-type: none"> • Participated in CBC work stream on peer-to-peer cooperation 	<ul style="list-style-type: none"> • Participate in CBC work stream in support of peer-to-peer coordination 	<ul style="list-style-type: none"> • Participated in CBC work stream in support of peer-to-peer coordination • Collaborated in the development of the study on peer-to-peer capacity development support to SAIs funded by EC. This has been promoted and disseminated through different BUSS activities. • Facilitated workshop “Managing Peer support projects to SAIs in challenging contexts” with CBC, SAI France and Bilateral Support Unit
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE			

<p>Be the steward of Global SAI Performance Data and provide insights on SAI performance</p>	<ul style="list-style-type: none"> • GSR 2020 with accompanying website launched • GSR Gender Annex published • IDI-IBP report “Audit & Oversight Ecosystem” published & disseminated • INTOSAI Global Survey Database established • Host interactive GSR web/microsite, and provide relevant comms packages for onward communications • Integrated GSR feedback with other communications efforts eg Gender Based Violence 16 Days of Activism in Gender Annex • Disseminated results from GSR 2020 based on requests in relevant fora, including regional summaries • Planned Global Survey 2023 • Analysis of SAI Performance and Democratic Backsliding done • Managed the Global Survey database 	<ul style="list-style-type: none"> • Develop and conduct INTOSAI Global survey and launch GSR 2023 • Manage the Global Survey database • Create platform for accessing Global Survey database in a user-friendly way internally in IDI 	<ul style="list-style-type: none"> • INTOSAI Global Survey designed and launched and the GSR report developed and presented for the IDI Board The final report has been delayed and will be launched in March 2024. • Managed Global Survey database • On hold as adding internal Global Survey platform decided to be subject to an overall assessment of IDI’s Information system
<p>Inform the SAI-donor community on CD support to SAIs</p>	<ul style="list-style-type: none"> • SAI independence and gender equality criteria built into SAI CD database platform and registration of projects focused on the two areas started. • SAI CD Database linked with partner’s databases • Outreach internally and to donors encouraging them to add/update projects to the SAI CD Database • Survey conducted and inputs applied to IDC Portal through improved design 	<ul style="list-style-type: none"> • Ensure continuous updates; including projects targeting SAI independence and gender equality • Disseminate information about SAI-support status and SAI performance and needs to donors • Improve SAI CD database based on technical review and assessment 	<ul style="list-style-type: none"> • Updates to the SAI CD database were done • SAI CD database, along with the IDC website, was migrated to another hosting provider. • SAI support status used to inform GSR 2023 • Assessment of the SAI CD database is pending and subject to an overall assessment of IDI’s Information system

	<ul style="list-style-type: none"> Information disseminated through BUSS and GSAI initiatives and on website and social media 		
Provide and manage information on SAI performance	<ul style="list-style-type: none"> SAI country pages in SAI CD database populated with country information IDI information on the IATI platform updated Available systems explored. Microsoft platform selected for IMS pilot, drafted a first version of the IMS and commissioned IT service provider for the implementation IATI data updated quarterly 	<ul style="list-style-type: none"> Explore available systems to further develop an IMS that may help IDI in improving storage and usage of data including on SAIs needs and performance Update SAI country pages with basic country information Update IDI information on the IATI platform 	<ul style="list-style-type: none"> Blue, a start to IDI's IMS was further developed. At the core, it is a contacts list paired with an Event management module. Plans are to 1-formalise its project management and 2-scale it up, building upon lessons learned in 2023 SAI country pages partly updated. To be completed in 2024. IDI information updated quarterly on the IATI platform.
IDI sustainability reviews	<ul style="list-style-type: none"> Sustainability Review implementation plan drafted IDI Sustainability Review on SAI Young Leaders phase I and II completed and report finalized 	<ul style="list-style-type: none"> Complete sustainability review for two initiatives 	<ul style="list-style-type: none"> Sustainability review of PESA-P completed. Sustainability review of Bilateral Support to SAI Gambia incorporated into external evaluation of the PAP-APP Initiative
COMPONENT 4: Advocacy and communications for behaviour change			
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> Two success stories published Promoted IDC response to COVID-19 crisis and the New Normal GCP T1 communication addressing COVID-19 crisis launched and disseminated SAI Independence resource kit for in-country donor staff published SAI Independence Ambassador appointment finalised Delivered five seminar sessions connected with SC meeting Restructured IDC website Published launch of BUSS and GSAI IDC website design and content updated 	<ul style="list-style-type: none"> Publish two success stories aligned with IDC Strategy Update IDC website with new initiatives BUSS and GSAI Promote GSAI and BUSS initiatives Support identification of platforms for engagement, and communication of SAI Independence Ambassador's global efforts Disseminate SAI Independence resource kit for in-country donor staff Identify channels and opportunities for communications towards CSOs 	<ul style="list-style-type: none"> Story on BUSS success in Burkina Faso published, new stories on GSAI developed Website developed to incorporate BUSS and GSAI Worked with SAI Independence team to update SIRC, promote SIRAMs and Resource Kit, and support the advocacy of the Goodwill Ambassador Resource kit disseminated through SAI Independence team Worked with SAI Independence on Resource Kit workshop featuring Solomon Islands and CSO resource kit

	<ul style="list-style-type: none"> • Relaunch of GCP T1 as BUSS initiative promoted • Facilitated communication of SAI Independence Ambassador through video and global events such as IBP’s open survey, EITI-IDI conference • SAI Independence resource kit for in-country donor staff promoted in CREFIAF • Supported promotion of communication towards CSO on SAI independence on dissemination of CSO Resource Kit 		
IDI communication and advocacy	<ul style="list-style-type: none"> • Social media messaging adjusted to COVID-19 • IDI response to COVID-19 crisis communicated through webpage, research papers, eLearning system • IDI success stories developed and published • IDI identity manual developed • Disseminated, and advocated for SAIs based on IBP/IDI report and GSR2020 • Integrated gender equality in annual communications & advocacy • Developed gender webpage as part of the IDI website • Explored IDI knowledge/resource centre options for gender equality • Update website including re-designing a coordinated homepage, reconfiguring menus and improving media centre and newsfeeds • Proposed organisation wide communications and social media 	<ul style="list-style-type: none"> • Develop, agree and implement company-wide communications and social media strategy • Develop, support and maintain an IDI design aesthetic and brand, with flexibility for work stream branding across the IDI website, GPGs, articles, social media with support from an in-house designer • Refine and implement IDI identity manual and style guide • Advocate and strengthen SAI-Parliament collaboration through IPU-IDI partnership activities • Toolkit on accountability and SAIs for youth • Design and re-develop IDI website to reflect new strategic plan and for ease of use and access • Develop and disseminate success stories • Strengthen IDI profile as SAI ‘subject matter expert’ through articles, 	<ul style="list-style-type: none"> • IDI Communications Strategy and three accompanying policies on internal, digital and external media have been drafted for approval • IDI Comms Team strengthened with the recruitment of a Digital Communications Manager for social, web and design activities • ToR for redesign of IDI website and associated micro-sites advertised • Success stories GSAI, SAI PMF, and SPMR • Articles co-created with ACCA and IMF • Stakeholder events held through work streams particularly SAI Independence • Gender initiatives and events coordinated into annual communications plan including International Women’s Day and 16 Days of Activism against Gender Based Violence (GBV)

	<p>strategy. To be reviewed with new IDI strategic plan</p> <ul style="list-style-type: none"> • Developed, supported and maintained IDI design aesthetic and brand, with flexibility for work stream branding, across IDI website, GPGs, articles, social media with support from our in-house designer • financing via SAI audits. • Disseminated stories advocating for SAIs including INTOSAI Journal article linked to IMF • Coordinated communication of work stream initiatives across all platforms e.g. case studies related to audits of emergency funding • Raised awareness and strengthen IDI profile on SAI 'subject matter' through all channels including websites and social media. New initiatives as Leveraging on Technological Advancement (LOTA) and Equal Futures Audit (EFA) highlighted. Supported launch of TOGETHER focusing on Human Resources, Gender and Inclusion new video to support the pilot workshop • Integrated gender equality in annual communications & advocacy with policy design, campaigns on SM regarding UN Women events and 16 days campaign and added Userway accessibility widget to all IDI websites for increased inclusiveness for all • Concept of knowledge/resource 	<p>shared events and social media connections with IDI partners and stakeholders, and the broader PFM community</p> <ul style="list-style-type: none"> • Gender - Integrate gender equality in annual communications & advocacy work plans and budget 	
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	centre integrated with IMS plans		
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E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

GFU supports capacity development for SAI leaders while enabling networking and partnerships amongst SAIs, donors and implementing partners. Through different initiatives under the brokerage component, such as the BUSS and GSAI, SAIs are empowered to engage effectively with partners and lead their own strategic partnerships. The supply of capacity development support from peer SAIs has also been facilitated through BUSS and GSAI. GFU leads the partnership with IPU which assembles SAI leaders to enhance collaboration with Parliaments. The latest GSR can serve as a benchmark on performance for SAI leaders and their SAIs

SAI Communications and Stakeholder Engagement

In 2023 GFU continued its role in the delivering on the IDI Communications and Advocacy Strategy and the IDC Communications Strategy to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support. The partnership with IPU and IMF has during 2023 been two important arenas to raise awareness and promote engagement between SAIs main stakeholders, notably Parliaments and representatives of PFM on country-level such as Ministry of Finance and similar country level actors.

Inclusiveness and Gender

GFU considered diversity and gender in the development of the BUSS and GSAI initiatives. Likewise, SAIs and partners within these initiatives have been encouraged to discuss how to address gender and inclusiveness aspects within their future development plans. Projects registered in the SAI CD Database capture details about gender issues being addressed. Global Survey Report 2023 provides a spotlight on gender issues in SAIs and SAI audit practices.

F. 2023 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results				
						2019	2020	2021	2022	2023
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Global survey launched	Stock taking report published. Downloads: Eng 500 Fre 50 Spa 50 Ara 50	Global survey designed	Stocktaking Report Published
					Actual	Draft global survey designed	Global survey launched	Achieved for English (5,700), Gender Annex 1,(700) French(1189), Spanish(1527), Arabic(1720) in Q1, 2022	Global Survey 2023 designed	Stocktaking report results presented to IDI Board.Final report delayed till March 2024.
Assess the sustainab	30	Progress on establishing and	IDI Annual Performa	Not establis	Target	Established	Synthesis study designed	Synthesis study published	Synthesis study designed in	Completed sustainability

ility of IDI initiatives		implementin g programme 360 (IDI Sustainability Reviews)	nce & Accounta bility Reports	hed (2018)					light of mid-term evaluation of Strategic Plan 2019-2023	review for two initiatives
					Actual	Established	Postponed to 2021	Synthesis/pilot study designed	Sustainability Review on SAI Young Leaders completed and report finalised	Sustainability review of PESA-P completed. Sustainability review of Bilateral Support to SAI the Gambia incorporated into external evaluation of PAP-APP
Enhanced partnerships to deliver the IDI Strategic Plan	31	Number of organisations covered by a strategic partnership agreement with IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	3	5	5	7
					Actual	4	5	5	7	13 (including strategic partnerships and other agreements)
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	5	6	6
					Actual	5	5	5	7	7
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	60	70	75
					Actual	47	47	62	117	122
Raised awareness on the role, benefits	34	Annual Number of events where IDI presents;	IDI Annual Performance & Accounta	4 (2018)	Target	5	6	6	8	8
					Actual	10	13	11	11	17

and challenge s of SAIs	organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & INTOSAI	bility Reports								
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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	1,033,560	855,179	-17%
Allocated Overheads costs	1,321,125	1,138,298	-14%
Direct Staff Costs	4,356,256	4,762,118	9%
Delivery Costs	2,609,168	2,657,395	2%
Sum	9,320,109	9,412,990	1%

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 risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine delivery of the IDI strategic plan.

Concerns about the lack of activity in the IDC by stakeholders led to a push for renewed engagement during the 2023 Steering Committee meeting and to the Kingston Agreement. Funding for support to SAIs is an ongoing challenge and a healthy IDC is an important part of up raising awareness of the value that SAIs brings and the funding for such work.

I. Lessons Learned

The following new lessons were learned during 2023:

Stakeholders' engagement:

- Initiatives from the IDC require longer process of development and consultations given involvement of several partners in the field with extensive and crucial experience to build from. This is something to consider for future planning and synergies in country-level SAI Capacity Development support.
- It is important to engage relevant networks of donors and implementing partners in the planning phase, such as the BUSS, in order to have sessions that target strategic partnerships for SAIs. This way partners feel they own the initiative and proactively participate in them.

- It is necessary to actively identify and pursue new partners and stakeholders besides the ones within the INTOSAI community. Establishing good partnerships requires strategic and consistent efforts over time, including supporting each other's initiatives and developing joint activities.
- Last year's partnership and advocacy work has also confirmed that INTOSAI coordination remains necessary, to ensure uniform and mutually beneficial results of interaction with potential partners.

IDI Delivery Model:

For partnership, brokerage and advocacy under GFU, there has been a need to come back to the physical meeting arena, to allow for exposure, dialogue and networking, both to meet the needs for IDI, SAIs and partners. Virtual meeting places are still a good option, and could be explored for larger global events, as long as they are designed in a way that is inclusive (meeting software and interpretation service) and are targeted and limited in time (such as webinar). Meetings where bilateral dialogue and discussion is necessary, whether directed at SAIs, donors or other partners, needs to be quite limited in number of participants and focus area to be successful. In the launch of the BUSS workshop, it was recognised that for SAIs to form and articulate their need to a donor, it requires a level of familiarity and trust which is easier to find in a meeting that takes place in person. This could probably also be related to cultural norms. In meetings where the objectives are exchange of experiences, with external stakeholders, in-person meetings facilitate trust and engagement. The technical requirement for connectivity plays a big role in the success of meetings, making online meetings less preferable in certain areas.