



**Professional SAIs**  
WORK STREAM

**APPENDIX**  
**IDI PERFORMANCE AND**  
**ACCOUNTABILITY REPORT**  
**2023**



# Professional SAIs WORK STREAM

## A. Objective

To support SAIs in enhancing professionalism and delivery of high-quality audits.

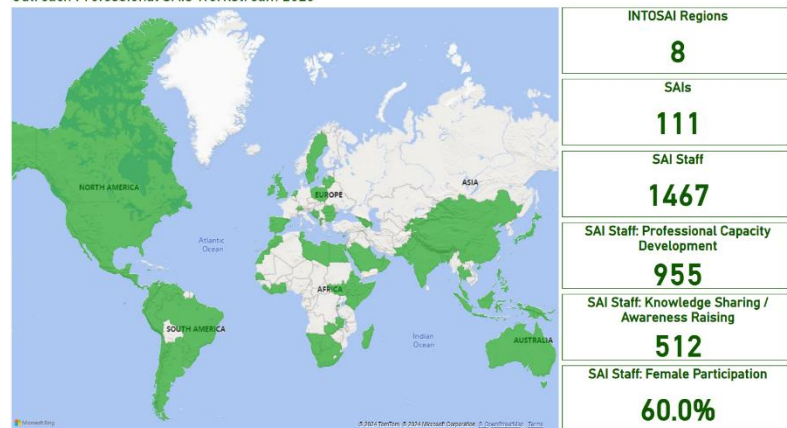
## B. 2023 Performance Summary

The Professional SAIs work stream supports SAIs in enhancing the quality of their audit practices. We facilitate SAIs in assessing needs as per INTOSAI standards and other best practices, professional development of competent SAI auditors, sustainable high quality SAI audit practices and managing audit quality.

Our outreach figures for 2023 show a remarkable figure of 60% female participation, up from 50% in 2022.

While the number of participants in knowledge sharing events has gone up from 136 in 2022 to 512 in 2023, we notice a decline in the professional capacity development of SAI staff as compared to 2022. While the increase regarding knowledge sharing mainly is due to the global summit for professionalisation of SAI auditors, the we see a decrease in professional capacity development numbers is a result of reduced numbers in subsequent round of Professional Education for SAI Auditors (PESA) and move from large cooperative audit support to more holistic, in depth support to a small number of SAIs in the Sustainable Performance Audit (PA) practices initiative and pilot of System of Audit Quality Management.

Outreach Professional SAIs Workstream 2023



## Performance Highlights for 2023

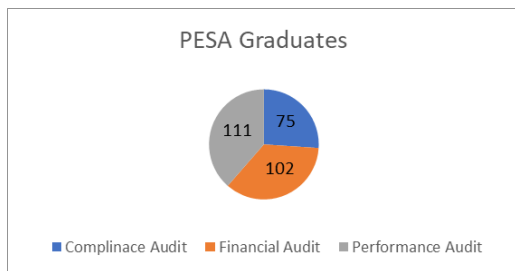
2023 was a year of new beginnings in many ways. PESA reached 100 countries! After having successfully completed the PESA Pilot, we decided to scale up and offer the certification on a regular basis. A sustainability review of the pilot gave us much to celebrate and left much room for reflecting on the future of PESA. We scaled up our commitment to development of competent SAI auditors in a big way by launching the IDI's Centre for SAI Audit Professionals (The Centre) at IDI's Global Summit for Professionalisation of SAI Auditors. Our third cohort of SAI Young Leaders (SYL) graduated successfully. We supported six SAIs in completing their needs assessment of sustainable PA practices. More importantly, we sat together with SAIs and stakeholders to come up with meaningful and fit for purpose responses to the identified needs. We worked together with standard setters to draft guidance on the revised ISSAI 140 and started piloting support for 12 SAIs in setting up systems of audit quality management. Exploring key trends in the profession, we cooperated with the Association of Chartered Certified Accountants (ACCA) and the International Federation of Accountants (IFAC) to explore the role of SAIs in providing oversight on sustainability reporting in the public sector. This exploration also aimed to provide an opportunity for the SAI community in shaping the dialogue in this significant upcoming area.



As planned, we continued to perform light touch reviews of our global public goods related to ISSAI implementation – ISSAI Compliance Assessment Tools (iCATs) (Financial, Performance, Compliance Audit) and ISSAI Implementation Handbooks (Financial, Performance, Compliance Audit). In conducting a light touch review of the iCATs we found a need to expand the scope of the tool to make it more appropriate for assessing needs for sustainable audit practices. As such we have provided for a major review and scaling up the tool to a diagnostic tool in 2024. We also decided to include these GPGs along with others as a part of the Centre under the element of ‘professional audit practice resources’.



After the success of the **PESA pilot**, we discussed ways to scale up PESA into a regular, permanent, predictable global certification solution for SAIs, especially those in developing contexts. We recorded lessons learned and carried out a sustainability review. We rolled out PESA to 416 additional SAI Auditors increasing the number of countries participating in PESA to 100. We offered PESA exams in May and November Certifying 104 SAI Auditors in 2023. This takes the total number of PESA graduates to 288 (75 Compliance Audit, 102 Financial Audit and 111 Performance Audit).



We started work on PESA in Spanish. However, we could not start work on the Arabic version due to lack of Arabic speaking human resources. We have planned to start work on the Arabic version in 2024 after we have a manager in place.

We recognised the need for continuing professional development and identified founding members from PESA graduates to plan the setup of PESA Circle. Both PESA and the

PESA Circle will be a part of the Centre. While PESA will continue to be our flagship certification offering under 'Professional Certification', the PESA Circle will be an integral part of the element on 'Continuing Professional Development'.



Speakers and participants at the Global Summit 2023 in London and the launch of the Centre

The Centre was launched during the **Global Summit for the Professionalisation of SAI Auditors** in November 2023 in London. The event garnered significant attention and participation from a diverse group of individuals from INTOSAI community, partners, and various stakeholders. The launch of the Centre is a substantial milestone in our effort to provide regular, predictable, and professional support for enhancing the competencies of SAI auditors. The Global Summit provided a platform for members of the INTOSAI community and stakeholders to come together to: i) Exchange views on upcoming trends like sustainability reporting and assurance in the public sector, as a part of the launch of IDI/ACCA/IFAC publication on the topic, ii) Discuss professionalisation of SAI Auditors with specific focus on IDI's professional qualification - Professional Education for SAI Auditors (PESA) - and its future scale-up, and iii) Determine what it takes to set up and maintain

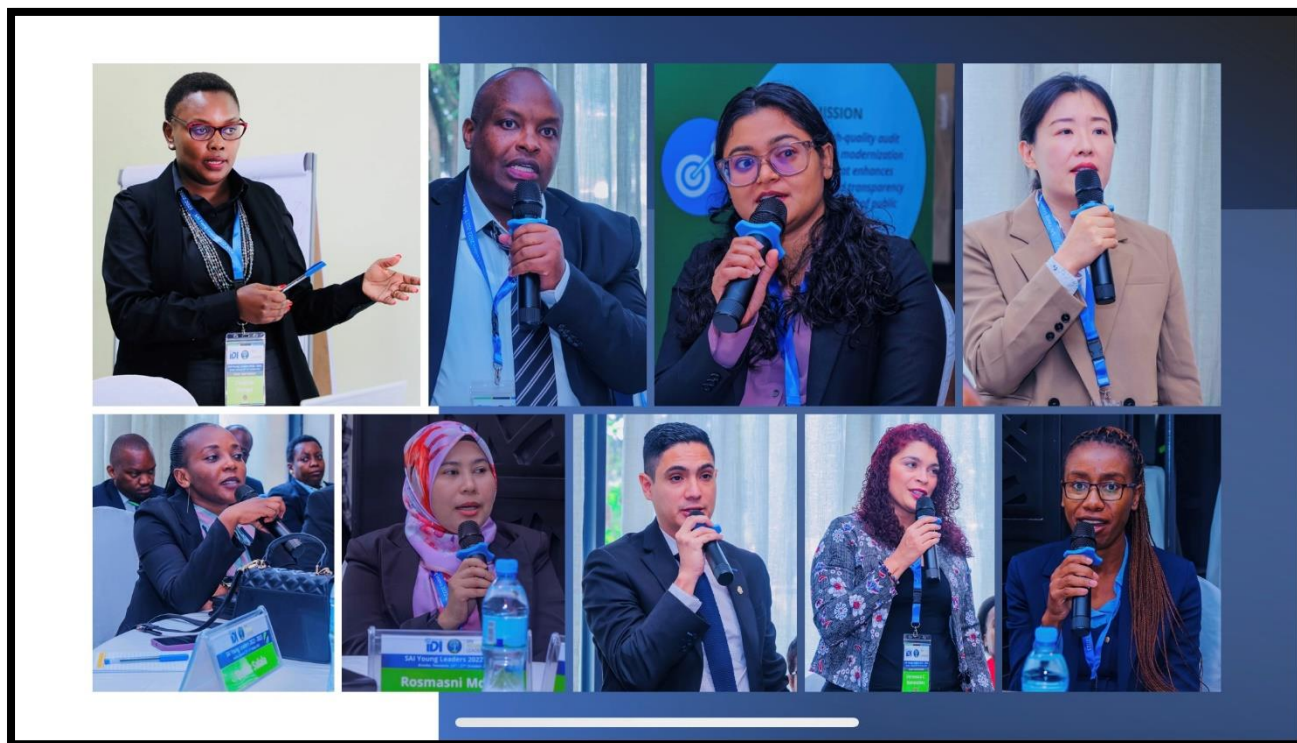
sustainable audit practices in SAIs in diverse contexts. The Summit saw a record number of 121 participants from SAIs across different INTOSAI regions (combined in-person and online participation), 12 participants from partner organisations and 19 speakers and panellists on different themes of the Summit. The records of discussion and Summit resources are available [HERE](#).

During the pandemic we supported 46 SAIs from across INTOSAI regions in auditing 'Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 (TAI Audits). 29 out of the 46 SAIs have issued their reports till date. While we have seen good progress and response in the OLACEFS and PASAI regions, only one of the nine SAIs participating from CREFIAF have issued their report. While 6 SAIs published reports on audits of emergency public procurement, 15 SAIs reported on audits of socio-economic packages and 8 SAIs provided conclusions and recommendations on the implementation of the COVID-19 vaccine rollout in the country.

We had planned to publish the results, insights and lessons learned from the TAI audits. However, the draft needs more work. We will work on this further and publish it in 2024. Explore more about TAI audits [HERE](#).



The 2022-2023 SYL cohort was the first planned blended delivery face-to-face interactions were supplemented by a planned calendar of synchronous and asynchronous activities drawing on the lessons from COVID. Technical sessions were coupled with leadership stories where leaders from inside and outside the SAI community shared personal experiences encouraging SYLs to 'have a dream and make it happen'. SYLs were able to form the close bonds we saw in the longer face-to-face interactions and the feedback from SYLs demonstrated an appreciation of the new approach.



SYL second face-to-face interaction November 2023

From the 19 SYLs that began the SYL journey with the 2022-2023 cohort 17 completed their SYL journey and graduated in 2023.

SYLs were asked 'what added the most value for you?'

*Exposure to the world both as a person and as a SAI auditor.*

*I gained real confidence.*

*IDIs efforts to keep SYLs engaged which in turn helped us to stay committed to our change strategies.*

*Self-reflection – it helped me gain the self-awareness to handle significant responsibilities.*

*Inspiring leadership stories*

These graduates implemented change strategies that were meaningful to their SAI and their community for example, an SYL from SAI Costa Rica attended the HackCorruption event where he shared experiences building a prototype and analytics models for a transparent public procurement platform with the Latin America data science community.

Please see SYL Circle video [here](#)).

Enthused by our description of the SYL initiative, ACCA invited us to feature a story

on the SYL initiative in their Accounting & Business magazine as an example of good practice in public sector leadership development (<https://abmagazine.accaglobal.com/europe-americas/en/category/public-sector.html>).



*Some SYLs of 2022-2023 presenting change strategies*

SYL coaches were invited to the second face-to-face interaction, and we saw considerable buy-in and input from SYL Coaches to the discussions and the SYL change strategies.

The graduates of this cohort will join the SYL Circle which provides networking and continuing professional development opportunities to SYL graduates.

In our continuing cooperation with PASAI, the remaining one SAI completed the **Financial Statements of Governments (FSGs) audits** and issued the report in 2023. The PASAI Secretariat had commissioned the Quality Assurance (QA) review of seven FSG audits out of eight SAIs who participated in this initiative. All eight SAIs documented the lessons learned and prepared the sustainability plan for ISSAI based FSG audits. We had planned to provide support for facilitating audit impact, however, we did not receive any requests.

We also supported three SAIs of Samoa, Fiji and PNG in PASAI with ISSAI Implementation Needs Assessment for Financial Audits. However, none of the SAIs completed the IINA reports and consequently the planned lessons learned meeting could not be held.

We made significant progress and gained many insights in our pilot on **Sustainable Performance Audit Practices in Asia and Pacific**. During 2023 all six participating SAIs (Bangladesh, Bhutan, Mongolia, Nepal,



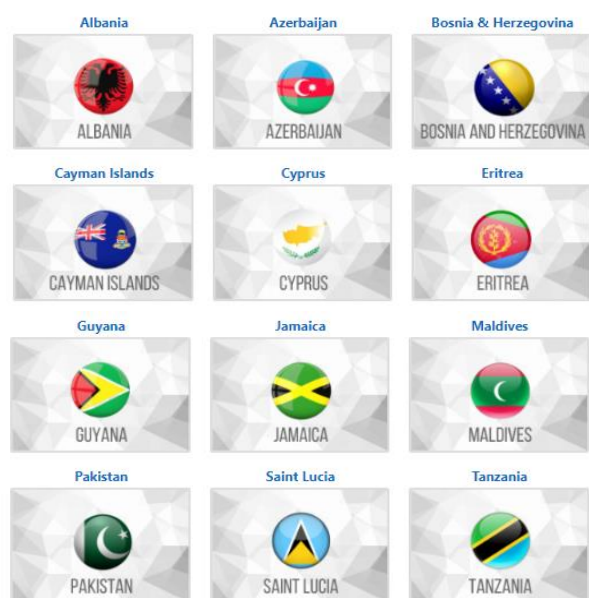
*Onsite support visits to SAIs of PNG, Bhutan, Nepal, Bangladesh, Philippines, and Mongolia*

Papua New Guinea, and the Philippines) completed the ISSAI Implementation Needs Assessment (IINA). We visited all six SAIs and engaged in detailed discussions with both SAI leadership and SAI staff related to performance audits. Besides the SAI, we also held discussions with key stakeholders like Public Accounts Committees (PAC), Professional

Accountancy Organisations (PAO), Civil Society Organisations (CSO), international organisations including the United Nations (UN) bodies and the World Bank (WB) working in the country, development partners and audited entities at the national level. These extensive discussions resulted in new perspectives and insights on the challenges facing the performance auditors in the SAI. They also gave us an opportunity to listen to the reflections and vision of SAI leadership and expectations of SAI stakeholders. The presence of our development partner from the Asian Development Bank (ADB) during these visits also brought new dimensions to the discussions. This helped us agreeing on the support to be delivered to each SAI in Phase II



of the initiative. While the details vary, the support envelopes taken together will facilitate sustainable PA practices.



How can SAIs transition to a systemic, dynamic, and scalable quality management system? as we get closer to the effective implementation date of the revised ISSAI 140 - Quality Management for SAIs, this question is uppermost on the minds of all SAIs. ?

The revised ISSAI 140 raises the bar on quality through the introduction of risk-based and proactive approaches in quality management. Through the **System of Audit Quality Management (SoAQM)** initiative, we are providing blended support to 12 SAIs in setting up systems of audit quality management. Recognising the importance of leadership buy-in we started with statements of commitments and discussions with SAI leaders during an online leadership forum. The forum created awareness on implications of the quality management standards on leadership responsibilities, and the significance of their roles in proper operation of the system.

We are currently supporting 60 participants from 12 SAI teams through an integrated education and support platform through the pilot. The educational content focuses on the Quality Risk Management Process, Monitoring and Remediation Process, Evaluation of SoAQM, Engagement Quality Review, and additional topics on how needs analysis is conducted. All participating SAIs have started analysing their needs by mapping their existing system and processes with the organizational requirements to establish SoAQM. Further information on SoAQM can be found [HERE](#).

The Global Summit for Professionalisation of SAI Auditors convened in November 2023 in London featured a thought-provoking panel discussion on SoAQM. Distinguished panelists, representing diverse perspectives including the ISSAI 140 project member, first-time implementers of ISQM1, AFROSAI-E as an INTOSAI region, and SAIs from Small Islands Development States (SIDS), engaged in a comprehensive dialogue. The panel



*Panellists and IDI facilitator on the theme SoAQM at the Global Summit in London (October 2023)*

delved into three key thematic areas: 1) charting a novel approach to audit quality management; 2) navigating the transitional challenges for SAIs adopting the new system; and 3) fostering collaboration among IDI, INTOSAI regions, and partners to support SAIs in establishing and sustaining SoAQM.

We have also been working on the SoAQM Playbook, which offers scalable options in setting-complexities. We are piloting this

up a fit-for-purpose system to cater to the different SAI structure, size and draft playbook with the 12 SAIs, with the goal of finalizing and publish it based on lessons learned from the pilot.

Under our **Portfolio of the Experiments**, we collaborated with IFAC



*Launch of the summary report at World Investment Forum in Abu Dhabi (October 2023)*

**Why do sustainability reporting and oversight matter for SAIs?**

Sustainability reporting and oversight in the public sector is gaining momentum. At their foundation should be the concept of sustainable development: the public sector has a responsibility for meeting the needs of the present without compromising future generations' ability to meet their own needs. This report sets out what sustainability reporting and oversight mean for the public sector and the key principles governments, other public sector bodies and SAIs need to consider in this journey. The report's insights were informed by global roundtables hosted by ACCA, IDI and IFAC with professionals involved in both reporting and audit in the public sector.



*Launch of the full report at the Global Summit for Professionalisation of SAI Auditors in London (November 2023)*

and ACCA to explore public sector sustainability reporting and assurance and the role of SAIs. Based on two round table discussions with diverse stakeholders from SAIs, professional accountancy organisations, standard setters and private and public sector we produced and published a joint report titled: *'Preparing for Sustainability Reporting and*



Assurance – an introduction for the public sector globally’. The summary report in English and Arabic was launched at the ACCA-UNCTAD Symposium - *Developing Public Sector Sustainability Reporting Standards* held at the World Investment Forum in Abu Dhabi in October 2023. The full report was launched at the Global Summit for SAI Audit Professionals held in London in November 2023. The full report is available [HERE](#).

## C. Delivery

### Partnerships

The initiatives under the Professional SAIs work stream were designed, developed and delivered in cooperation with many partners. These 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) Task Force for INTOSAI Auditor Professionalisation (TFIAP), INTOSAI General Secretariat, all INTOSAI regions and many SAIs.

Our partners outside the INTOSAI community include IFAC and ACCA.

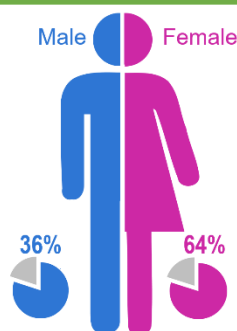
The European Union and Global Affairs Canada provided funding across the work stream. The Federal Ministry of Economic Cooperation and Development (BMZ) through GIZ Germany provided funding for QA reviews of SDG audits (preparedness and implementation). In addition, we utilised IDI core support from the Norwegian Parliament received through the Office of Auditor General of Norway, Sida Sweden, and the Austrian Development Agency (ADA).

ADB provided funding for sustainable performance audit practices in Asia and Pacific initiative.

We continued to receive substantial in-kind contributions in 2023. A total of 58 resource persons contributed to various initiatives. The PESA initiative received the maximum amount of in-kind contribution with 69 person days in 2023.

In-kind contribution in 2023 Professional SAIs work stream
<b>Resource People</b>
SAIs of Argentina, Bhutan, Bosnia & Herzegovina, Brazil, Cameroon, Colombia, Costa Rica, Ecuador, Cyprus, Estonia, Gabon, India, Jamaica, Maldives, Malta, Mongolia, Morocco, Nepal, Paraguay, Palau, Philippines, PNG, Somalia, South Africa, Thailand, Tunisia, United Kingdom, United States of America.
<i>Other organisations: GIZ, INTOSAI General Secretariat, PASAI, OECD, IFAC, CIPFA, ACCA, Pearson, ADB.</i>
<b>Logistical support</b>
SAIs Tanzania, Tunisia, United Kingdom.

### 58 resource persons engaged in 2023



In-kind support	Total person days	Total value (NOK)
Resource persons	127	585 851
Logistics	39	131 196
<b>Total</b>	<b>166</b>	<b>717 047</b>

### Delivery Mechanisms

We continued most delivery mechanisms used in 2022. These include global public goods like tools, handbooks and playbooks, cooperative audit support, ISSAI implementation needs assessment support, certification initiatives, IDI LMS app, creation of SAI Young Leaders and quality assurance reviews. Below we have highlighted solutions where we added new elements in or which we started piloting in 2023.

1. **Focus on systems** – Moving deeper into providing sustainable and holistic support, we have focused on systems development in both our initiatives on sustainable performance audit practice as well as System of Audit Quality Management. This implies that we not only support SAIs in developing one off products like strategic audit plans, QA reviews or methodology but we help an SAI in building a system of producing these products on their own on a regular basis.
2. **Alumni Networks and Founding Members** – We identified founding members amongst PESA Graduates to design and develop a plan for the PESA network. The network will provide continuous professional development opportunities and encourage them to strive for excellence.
3. **Support to raise profile of an audit practice** – While IDI work has enhanced role and recognition of SAIs in certain areas like audit of SDGs, we have now started engaging with external and internal stakeholders specifically for raising profile of SAI audit practices. We have included this as one of the envelopes in the Sustainable PA practices initiative.
4. **HESK** – We improved the customer services journey in PESA by using HESK. PESA Help Desk allowed us to organize, track, monitor and resolve learners’ issues. It is a user-friendly platform with an integrated knowledge base that includes frequently asked questions. Users can ask questions by category, and they will be submitted and responded by the IDI staff assigned to each category.

## D. Delivery Against our Operational Plan

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

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
<b>COMPONENT 1: Support SAIs in Determining ISSAI Implementation Needs</b>			
<b>Development and maintenance of iCATs</b>	<ul style="list-style-type: none"> <li>CA iCAT V1 published in four languages</li> <li>PA iCAT V1 published in four languages</li> <li>FA iCAT light touch review</li> </ul>	<ul style="list-style-type: none"> <li>FA iCAT light touch review</li> <li>CA iCAT light touch review</li> <li>PA iCAT light touch review</li> </ul>	<ul style="list-style-type: none"> <li>FA iCAT light touch review</li> <li>CA iCAT light touch review</li> <li>PA iCAT light touch review</li> </ul>
<b>Support SAIs for ISSAI Implementation Needs Assessment (IINA)</b>	<ul style="list-style-type: none"> <li>Five SAIs in ASEANSAI completed IINA for FA</li> <li>Eight SAIs PASAI trained in IINA for FA of which five SAIs completed IINA FA and three SAIs in progress</li> <li>Documented lessons learned from IINA for FA in ASEANSAI</li> </ul>	<ul style="list-style-type: none"> <li>Continue support to three SAI teams in PASAI to conduct IINA for FA</li> <li>Lessons learned and way forward documented in PASAI</li> </ul>	<ul style="list-style-type: none"> <li>Three SAIs of Samoa, Fiji and PNG have not completed the IINA for FA. Will be completed in 2024</li> <li>Due to non-completion of IINA by above three SAIs, the lessons learned meeting did not take place</li> </ul>
<b>COMPONENT 2: Facilitate SAI Capacity Development for Implementing ISSAIs</b>			
<b>Development and Maintenance of ISSAIs Implementation Handbooks</b>	<ul style="list-style-type: none"> <li>CA V1 English published in four languages</li> <li>PA V1 published in four languages</li> <li>FA light touch review done</li> </ul>	<ul style="list-style-type: none"> <li>Review and maintenance of FA ISSAI Implementation Handbook</li> <li>CA ISSAI Implementation Handbook light touch review</li> <li>PA Implementation Handbook light touch review</li> </ul>	<ul style="list-style-type: none"> <li>FA ISSAI Implementation Handbook reviewed and updated</li> <li>PA Implementation Handbook light touch review</li> <li>CA Implementation Handbook light touch review</li> </ul>
<b>SAI Young Leaders (SYL)</b>	<ul style="list-style-type: none"> <li>SYL 1<sup>st</sup> Cohort and 2<sup>nd</sup> Cohort completed</li> <li>Innovative SYL, Transformative SYL and</li> </ul>	<ul style="list-style-type: none"> <li>Online professional education of 3<sup>rd</sup> cohort</li> <li>2nd face to face interaction for 3<sup>rd</sup> cohort</li> </ul>	<ul style="list-style-type: none"> <li>Online professional education of 3<sup>rd</sup> cohort delivered</li> </ul>

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
	<ul style="list-style-type: none"> <li>Collaborative SYL Awards for 2<sup>nd</sup> cohort announced</li> <li>• SYL Learning Festival</li> <li>• 3<sup>rd</sup> cohort selected for SYL 2022-23</li> <li>• Launch of integrated education and reflection platform for SYLs</li> <li>• First face to face workshop for 3<sup>rd</sup> cohort</li> </ul>	<ul style="list-style-type: none"> <li>• Leadership interaction for 3<sup>rd</sup> cohort of SYL</li> <li>• 3<sup>rd</sup> cohort of SYLs graduate</li> </ul>	<ul style="list-style-type: none"> <li>• 2nd face to face interaction for 3<sup>rd</sup> cohort delivered</li> <li>• Leadership interaction for 3<sup>rd</sup> cohort of SYL completed</li> <li>• 3<sup>rd</sup> cohort of SYLs graduated</li> </ul>
<b>Professional Education for SAI Auditors (PESA) Pilot</b>	<ul style="list-style-type: none"> <li>• Designed and developed 17 out of 17 PESA-P digital education papers</li> <li>• PESA-P integrated education and reflection platform (education, social learning, other resources and initial professional development portfolio) made available for 1200 SAI auditors and coaches</li> <li>• PESA -P Assessment Framework developed</li> <li>• PESA-P Assessment Platform procured</li> <li>• PESA-P (education, social learning and initial professional development portfolio) expanded with completion of all digitised modules.</li> <li>• First cohort complete all mandatory activities and become eligible for assessment</li> <li>• PESA-P Assessments designed, developed and conducted (including mock assessments)</li> <li>• PESA-P edition for SAI coaches launched</li> </ul>	<ul style="list-style-type: none"> <li>• Assessments conducted for SAI coaches and deferred PESA-P participants</li> <li>• Documented lessons learned from PESA-P</li> <li>• Conduct an internal sustainability review of PESA-P</li> <li>• Decide on scaling up and regular delivery based on the pilot</li> <li>• Global summit on professionalisation</li> <li>• Review PESA-P education contents based on lessons learned</li> <li>• Start translation of revised PESA-P into Arabic and Spanish</li> <li>• Offer another round of PESA-P</li> </ul>	<ul style="list-style-type: none"> <li>• Assessments conducted for SAI coaches and deferred PESA-P participants</li> <li>• Documented lessons learned from PESA-P</li> <li>• Conducted an internal sustainability review of PESA-P</li> <li>• Decided on scaling up and regular delivery based on the pilot</li> <li>• Global summit on professionalisation held</li> <li>• Reviewed PESA-P education contents based on lessons learned</li> <li>• Started translation of revised PESA-P into Spanish. Arabic translation postponed to 2024 due to lack of human resources.</li> <li>• Offered another round of PESA-P</li> </ul>
<b>Cooperative Audit Support: IDI-ASEANSAI Cooperative Financial Audit (CFA)</b>	<ul style="list-style-type: none"> <li>• Eight participating SAIs issued audit reports</li> <li>• Eight QA reviews conducted, and reports issued</li> <li>• Documented lessons learned and prepared sustainability plan</li> <li>• Four SAIs supported in developing FAI actions</li> </ul>	<ul style="list-style-type: none"> <li>• Support SAIs in developing FAI action plans for CFA <i>(with FAI initiative under Relevant SAIs work stream)</i></li> </ul>	<ul style="list-style-type: none"> <li>• Four SAIs completed FAI action plans for CFA and shared with IDI. <i>(with FAI initiative under Relevant SAIs work stream)</i></li> </ul>



Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
	<ul style="list-style-type: none"> <li>checklist for CFA (<i>also reported under Relevant SAs work stream</i>)</li> </ul>		
<b>Cooperative Audit Support: IDI- PASAI Financial Statements of Governments (FSG) Audit</b>	<ul style="list-style-type: none"> <li>Eight SAs supported in conducting ISSAI based audit of FSG</li> <li>Supported five SAs unable to complete FSG audit in 2021</li> <li>Three SAs completed FSG audit and issued reports</li> </ul>	<ul style="list-style-type: none"> <li>Continue to support one SA that was not able to complete the FSG audit in 2022</li> <li>Document lessons learned and sustainability plan prepared</li> <li>Provide FAI support as requested</li> </ul>	<ul style="list-style-type: none"> <li>FSG audits completed, reports issued and QA reviewed</li> <li>Documented lessons learned and sustainability plan prepared</li> <li>Did not receive any request for FAI support</li> </ul>
<b>‘Transparency, Accountability &amp; Inclusiveness of the use of Emergency Funding for COVID-19’ – Global Cooperative compliance audits (TAI Audits)</b>	<ul style="list-style-type: none"> <li>TAI needs assessed and commitments obtained</li> <li>Rapid guide for agile TAI Audit (including three question banks) published in four languages</li> <li>46 SAs supported under the Integrated Education and Audit Support.</li> <li>Quality management facilitated through SA internal process and mentor support from IDI</li> <li>Regional and global stakeholder engagement facilitated through social learning and SA leadership and stakeholder webinars.</li> <li>Two SAs issued TAI audit reports</li> <li>46 SAs supported under the Integrated Education and Audit Support.</li> <li>23 SAs issued TAI audit reports</li> <li>Nine SAs supported in developing FAI actions checklist (Thailand, Philippines, Indonesia; El Salvador, Guatemala, Mexico, Paraguay, Peru, Uruguay)</li> </ul>	<ul style="list-style-type: none"> <li>Global publication on TAI audit insights and recommendations</li> <li>Documented lessons learned from TAI audits</li> <li>26 SAs issue TAI audit reports</li> <li>Support SAs in developing FAI action plans for completed audits. (<i>with FAI initiative under Relevant SAs work stream</i>)</li> </ul>	<ul style="list-style-type: none"> <li>Draft global publication on TAI audit insights and recommendations prepared</li> <li>Documented lessons learned from TAI audits incorporated in the global publication.</li> <li>29 SAs issued TAI audit reports</li> <li>Supported five SAs for developing FAI actions checklists out of which three (Thailand, Philippines and Indonesia) completed and submitted the checklists to IDI</li> </ul>
<b>IDI-ADB Sustainable Performance Audit Practices in</b>	<ul style="list-style-type: none"> <li>IDI-ADB jointly organised Leadership Forum on Sustainable Audit practices</li> <li>Six SAs signed Statement of Commitments for Phase I (IINA)</li> </ul>	<ul style="list-style-type: none"> <li>At least four SAs complete PA IINA and develop a report with IDI support</li> <li>Agreement between SAs and IDI on further support based on needs assessment</li> </ul>	<ul style="list-style-type: none"> <li>All six participating SAs completed IINA and developed reports with IDI support</li> <li>Agreements between SAs and IDI on further support</li> </ul>

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
<b>Asia-Pacific (NEW)<sup>1</sup></b>	<ul style="list-style-type: none"> <li>Designed and delivered two modules of online education to SAI needs assessment teams</li> </ul>	<ul style="list-style-type: none"> <li>IDI starts support delivery as per agreement</li> </ul>	<p>based on IINA made (Summaries of Decisions)</p> <ul style="list-style-type: none"> <li>Due to increased scope for Phase II, modifications to agreement were submitted to the ADB; Delivery as per modified agreement will start in January 2024</li> </ul>
<b>COMPONENT 3: Enhanced Audit Quality Arrangements</b>			
<b>Quality Assurance of IDI supported cooperative audits:</b>	<p><i>Audit of SDGs preparedness QA review:</i></p> <ul style="list-style-type: none"> <li>10 QA review reports issued</li> <li>14 QA reviewers trained online</li> <li>English Speaking regions: 10 QA review reports issued</li> <li>OLACEFS: two QA review reports issued</li> <li>CREFIAP – Six QA reviews completed</li> </ul> <p><i>Audit of SAI Fighting Corruption (SFC) QA review:</i></p> <ul style="list-style-type: none"> <li>CREFIAP -six QA reviewers trained</li> <li>English speaking regions- 6 QA reviews completed and reports issued</li> <li>OLACEFS -Eight QA review reports issued</li> </ul> <p><i>ASEANSAI FA QA review:</i></p> <ul style="list-style-type: none"> <li>8 QA reviews completed, and reports issued</li> </ul> <ul style="list-style-type: none"> <li>IDI guidance for QA of IDI supported cooperative audits developed and published</li> </ul> <p><i>Cooperative Audit of Sustainable Procurement<sup>2</sup>:</i></p> <ul style="list-style-type: none"> <li>Nine QA reviews completed, and six QAR reports issued.</li> </ul>	<ul style="list-style-type: none"> <li>QA reviews for audits of SDGs implementation where SAIs have signed QA TORs</li> <li>Nine QARs completed from Cooperative Audit of Sustainable Procurement</li> </ul>	<ul style="list-style-type: none"> <li>Nine QARs of Audit of SDG Implementation (ASDGI) ongoing</li> <li>Nine QARs completed from Cooperative Audit of Sustainable Procurement and QAR reports issued</li> <li>Six QAR reports from the Audit of SDGs preparedness in CREFIAP issued</li> </ul>

<sup>1</sup> This initiative commenced in October 2022, and hence not captured in updated Operational Plan 2022

<sup>2</sup> QA reviews of CASP conducted in advance.

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
<b>Supporting SAIs in Ensuring Audit Quality</b>	<ul style="list-style-type: none"> <li>• Draft Framework for Ensuring Audit Quality (EAQ) developed</li> <li>• Global summit on ensuring Audit Quality</li> <li>• Draft Playbook on System of Audit Quality Management (English) finalised</li> <li>• Expression of Interest Piloting for System of Audit Quality Management sought</li> </ul>	<ul style="list-style-type: none"> <li>• Facilitate a System of Audit Quality Management for selected SAIs on pilot basis</li> <li>• Global Summit on facilitating System of Audit Quality Management</li> </ul>	<ul style="list-style-type: none"> <li>• SoAQM global pilot delivered to 12 SAIs from four INTOSAI regions (ASOSAI, AFROSAI-E, CAROSAI, EUROSAI)</li> <li>• A session on SoAQM included in Global Summit on Professionalisation for SAI Auditors.</li> </ul>
<b>Cross-cutting</b>			
<b>Portfolio of Experiments</b>	<ul style="list-style-type: none"> <li>• Developed concept note for FA analytics experiment</li> <li>• Mapped used cases from SAI Innovation Framing Webinar related to use of data analytics in financial audit</li> </ul>	<ul style="list-style-type: none"> <li>• Develop a prototype for Data Analytics in Financial Audits based on the collected insights</li> <li>• Explore 'Sustainability Reporting in the public sector' and the role of SAIs</li> </ul>	<ul style="list-style-type: none"> <li>• The Data Analytics in Financial Audits experiment was closed after exploring existing solutions in several countries. The collected insights indicated that there is no common solution that could be replicated between countries without major customisation.</li> <li>• IDI in collaboration with ACCA and IFAC developed and published a paper titled: <i>'Preparing for Sustainability Reporting and Assurance: An introduction for the public sector globally'</i></li> </ul>
<b>Engagement with key stakeholders</b>	<ul style="list-style-type: none"> <li>• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's TFIAP, INTOSAI GS and INTOSAI Journal</li> <li>• IIA, IBP, IMF, World Bank</li> <li>• PSC, FAAS, PAS, CAS, INTOSAI GS and INTOSAI Journal, IBP, World Bank, INTOSAI chair and INTOSAI regions (ASOSAI, EUROSAI, OLACEFS &amp; PASAI) by contributing to meetings, symposiums, and congresses, participating in discussions, reviewing documents and writing articles for newsletters and journals</li> </ul>	<ul style="list-style-type: none"> <li>• INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's TFIAP, INTOSAI GS and INTOSAI Journal</li> <li>• IIA, IBP, World Bank, ADB</li> <li>• Engagement with ASOSAI, EUROSAI, OLACEFS &amp; PASAI</li> </ul>	<ul style="list-style-type: none"> <li>• PSC, FAAS, PAS, CAS, INTOSAI GS and INTOSAI Journal, World Bank, INTOSAI CBC's TFIAP, INTOSAI chair, PSC-ISSAI 140 project group and</li> <li>• We have engaged with all INTOSAI regions in the context of our initiatives and fulfilled our responsibility for liaising with ASOSAI, EUROSAI, OLACEFS &amp; PASAI by contributing to meetings, symposiums, and congresses, participating in discussions, reviewing documents</li> <li>• ACCA and IFAC</li> <li>• ADB</li> </ul>
<b>Engagement with INTOSAI regions</b>	<ul style="list-style-type: none"> <li>• ASOSAI, EUROSAI, OLACEFS &amp; PASAI</li> </ul>		



Note: Organisation of Supreme Audit Institutions from Sub-Saharan Francophone Africa (CREFIAP), Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), European Organisation of Supreme Audit Institutions (EUROSAI), Asian Organisation of Supreme Audit Institutions (ASOSAI), Institute of Internal Auditors (IIA), International Monetary Fund (IMF)

## E. Contribution to IDI Cross-Cutting Priorities

### SAI Culture and Leadership

In 2023 we continued to endeavour to support SAIs in moving towards a culture that was professional, systems focused, inclusive, collaborative, value and purpose driven, quality driven and impact driven. We tried to facilitate this cultural shift by engaging with SAI leadership and staff through our initiatives like PESA, SYL, Sust PA practices and SoAQM. Both PESA covers these areas as a part of their syllabus, education and reflection. Under sustainable PA practices we interacted with SAI top leadership, functional leaders as well as PA team leaders to discuss these issues as a part of building sustainable performance audit practices. We held leadership forum for SAI leaders and technical leaders from 12 SAIs participating in the SOAQM pilot. The Global Summit proved to be an effective platform for us to engage with SAI leaders from across the INTOSAI community, especially the Small Island Developing States (SIDS), on issues of professionalisation.

### SAI Communications and Stakeholder Engagement

We have built in multi stakeholder engagement in all the initiatives. Our GPGs i.e. iCATs and ISSAI Implementation Handbooks and support for conducting ISSAI compliant audits recommend focusing on stakeholder engagement throughout the audit process. PESA and SYL continue to emphasize communication and stakeholder engagement as key competencies for auditors and leaders. Our discussions for Phase II of Sustainable PA practices also indicated this as a cross cutting theme across the seven envelopes. A key characteristic of IDI advise on stakeholder engagement is the inclusion of diverse stakeholders, especially those marginalised or at a risk of being left behind.

Besides providing advise and support to SAIs, we considerably enhanced our engagement with standards setters and PAOs like IFAC and ACCA. Besides our continued strong engagement within INTOSAI, we also engaged extensively with academia, private sector, professional bodies, development partners, PACs and audited entities at international and country level.

### Inclusiveness and Gender

Our figures show strong female participation, both as participants and resource persons in our initiatives in this workstream. We continue to mainstream gender and inclusion considerations in all our initiatives, including advise in the handbooks, sessions in, PESA education and assessment, SYL professional education and, SYL change strategies. For example, SYL Adelaide Uwanyuze from SAI Rwanda carried out a change strategy to increase citizen society engagement with public audit that resulted in a performance audit of special needs and inclusive education in Rwanda.

## 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
<b>PROFESSIONAL SAIs</b>										
GPGs to support ISSAI implementation developed	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44%	67%	67%	100%	Development 100%; Maintenance 100%
					Actual	22%	33%	100%	100%	Development 100%

& maintained as per quality requirements		schedule (iCATS, and ISSAI Implementation Handbooks for FA, PA, CA)								Maintenance 100%
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	9	13	15	19
					Actual	7	9	15	21	21
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	Design complete for 4 out of 17 PESAI-P digital education papers	Design complete for 14 out of 17 PESA-P digital education papers. Development complete for 7 of 17 PESA-P digital education papers.	Design and Development of PESA-P digital education completed and PESA - P launched for 600 auditors.	PESA - P platform available for 872 SAI Auditors and 409 SAI Coaches	PESA-P & coaches edition completed
					Actual	2 papers designed 1 paper developed	Design complete for 11 out of 17 PESA-P digital education papers. Development complete for 5 out of 17 PESA-P digital education	Design completed 10 of 17 PESA-P digital education papers	PESA - P platform available for 872 SAI Auditors and 465 SAI Coaches	PESA-P & coaches edition completed

							on papers.	P launch ed for - 880 SAI auditor s		
								PESA - P assessment framew ork and questio n writing guidan ce develo ped		
<b>SAIs supported in professional staff development</b>	16	Cumulative number of SAI staff trained through PESA, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINA: 0 QA Rev: 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	PESA: 12 IINA: 32 QA Rev: 80 SYL: 50 CFA: 23 Total: 197 (44% female)	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA: 615 IINA: 56 QA Rev: 120 SYL: 91 CFA: 62 TAI: 130 Total: 1074 (4% female)	PESA-P: 800 IINA: 56 QA Rev: 147 SYL: 121 CFA: 78 TAI: 130 Total: 1332 (44% female)	PESA-P: 1580 IINA: 68 QA: 147 SYL: 162 CFA: 78 TAI: 130 Total: 2162 (44% female)
					Actual	PESA: 7 IINA: 20 QA Rev: 103 SYL: 91 CFA: 24 Total: 245 (58% female)	PESA: 16 IINA: 38 QA Rev: 147 SYL: 91 CFA: 42 Total: 334 (60% female)	PESA-1280 IINA:92 QA Rev:15 SYL:91 CFA: 96 TAI:17 Total:1888 (49% female)	PESA-P:1336 IINA:122 QA Rev: 3 SYL:162 SYL: 110 <sup>3</sup> CFA: 96 TAI: 176 Total: 2002 (40% female)	PESA-P: 1969 IINA: 122 QA : 164 SYL: 123 CFA: 96 TAI: 211 Total: 2685 (49% female)
<b>SAIs supported in enhancing</b>	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA)	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	1	6	6	10
					Actual	1	1	1	1 <sup>4</sup>	13

<sup>3</sup> SYL coaches interaction planned for 2023

<sup>4</sup> Initially IDI planned to support SAIs in ASEANSAI. However, decided to make this a global pilot based on the new Playbook on System of Audit Quality Management and it will be piloted in 2023



audit quality		needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)								
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## IDI Supported SAI Capacity and Output Indicators

Expected Results <sup>5</sup>	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
<b>PROFESSIONAL SAIs</b>										
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	4	8	14	14
					Actual	2	2	8	10 <sup>6</sup>	16
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) (NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 41 PESA: 300 (44% female)	SYL: 61 PESA-P: 320 (44% female)
					Actual	SYL: 20 PESA: 0 (95% female)	SYL: 41 PESA: 0 (83% female)	SYL: 41 PESA: 0 (83% female)	SYL: 41 PESA: 184 (64% female)	SYL: 56 PESA-P: 288 (55% female)
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Financial Audit Compliance Audit	15 <sup>7</sup>	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports (FA-ASEANSAI and PASAI, CA-TAI audit)	2 (2018)	Target	8	10	13	FA 16 CA 22	FA18 CA22
					Actual	10	10	12	FA 16 CA 23	FA18 CA29
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	4	2	2
					Actual	2	2	2	2	2
SAI cooperative audit reports subject to quality	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	3i: 42 SFC: 18 SDG: 8 CFA: 8	3i: 42 SFC: 40 SDG: 50 SDG: 41	3i: 42 SFC: 40 SDG: 43 CFA: 8	3i: 42 SFC: 38 <sup>8</sup> SDG: 43	3i: 42 SFC: 40 SDG: 36 CFA: 8 Total: 126

<sup>5</sup> Indicator 14 was removed in the original OP 2020.

<sup>6</sup> Indicator 12- the underachievement of target pertains to four SAIs in PASAI who could not complete the ISSAI Implementation Needs Assessment since they had to prioritise their personnel for completing the FSG audits

<sup>7</sup> Indicator 14 indicator removed following decision not to run SAI level ISSAI implementation support (SLIIS) initiative.

<sup>8</sup> For indicator 17 – the target for QA review of audit of SFC revised from 40 to 38 SAIs since only four SAIs in CREFIAF and two SAIs in OLACEFS have completed their audits and issued the reports against the plan of eight SAIs in total for 2022.

assurance reviews	organised by IDI (across all IDI work streams)		CCA: 0 Total: 76	CFA: 8 CCA: 0 Total: 141	CCA: 0 Total: 133	34 <sup>9</sup> CFA: 8 CCA: 0 Total: 22
		Actual	3i: 42 SFC: 20 SDG: 8 CFA: 8 CCA: 0 Total: 78	3i: 42 SFC: 31 SDG: 26 SDG: 30 CFA: 22 CCA: 8 Total: 98	3i: 42 SFC: 3 SDG: 45 CFA: 8 CCA: 0 Total: 28	3i: 42 SFC: 33 SDG: 54 CFA: 8 Total: 137

## 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
<b>Allocated Staff Costs</b>	1,736,381	1,460,092	-16%
<b>Allocated Overheads costs</b>	2,219,490	2,035,203	-8%
<b>Direct Staff Costs</b>	9,576,210	10,083,022	5%
<b>Delivery Costs</b>	6,800,000	3,672,906	-46%
<b>Sum</b>	<b>20,332,081</b>	<b>17,251,223</b>	<b>-15%</b>

The deviations for the direct staff costs are within the significant level of 10%. Regarding direct delivery costs, the main underspend is in PESA, managing audit quality and SYL. The reason for this is savings by finding a vendor with prices much lower than the market price for PESA Spanish, inability to start with PESA Arabic due to lack of a manager, moving support online in SoAQM pilot and portfolio of experiments, clubbing of travel for IDI staff and lesser number of participants in SYL in person interaction. 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 IODI strategic plan.

We have identified a lack of Arabic-speaking human resources as the new risk in 2023, which affected the delivery of PESA in Arabic version. Going forward we will strengthen our recruitment processes and monitor the situation to adjust deliverables in time.

<sup>9</sup> For indicator 17 related to SDG, in 2020, at least 19 QA reviews were postponed to 2021 due to COVID and others were delayed from 2020. In 2021, we have faced more delays, and some have not been wanting to sign up, despite several attempts. It is not realistic to expect that so many will do the QARs, so we have lowered the target in 2022 given the updated information we have.

## I. Lessons Learned

We learned the following new lessons during 2023:

- We need to plan well in advance, follow plans and get timely signoffs to ensure smooth delivery of initiatives. This can be facilitated by having in place approved detailed activity plans for each initiative at the beginning of the year, developing templates for regular letters, having a realistic estimate of what we can deliver (less may be better), getting better at saying 'no' when we don't have the capacity, adjusting deliverables when we lose staff or don't have enough staff, having realistic time estimates including time required for routine tasks and internal projects at IDI, agreeing on and keeping timeframes for approvals.
- As we face many demands for scaling up PESA, especially in different languages, we need to take scaling decisions based on our ability to mobilise required number of competent resources. It is particularly challenging to find resources with both certification background and expertise as well as language skills.
- Organising a Global Summit helped us bring together SAI leaders and key stakeholders to discuss key issues and future plans for the professional SAIs workstream. Planning for such summits on an annual basis maybe a good idea.
- Providing pre workshop material and light activities can help us in introducing participants to new and complex concepts like SoAQM.
- It is important to consider audit cycles and reporting timelines of the SAI while agreeing on milestones within the initiative.
- We need better coordination within teams working together on projects so that we can manage dependencies effectively. Clear workflows, agreeing on and keeping timelines of deliverables will help us in effectively delivering on our targets.
- While founding members provide tremendous value to the alumni and CPD network being setup for PESA and SYL, we need to think of anchors in IDI with clear responsibility for the network. This will be especially important in PESA, when we introduce CPD requirements for the certified pool of auditors.
- Improving the overall customer services journey on the PESA LMS has not only increased satisfaction but has also reduced the number of queries received.
- Onsite visits to SAIs, exploring causes outside traditional technical audit context, extensive engagement with the development partner, regular monitoring and communication helped us in successfully delivering Phase I Sustainable PA practices.
- While in kind contributions add tremendous value in terms of diverse inputs, expertise, and local contexts, they may not always be dependable. Especially when the volume and frequency of in-kind contribution required goes up. Provide options for short term secondments or associates to provide dedicated support to large initiatives.
- Partnership with INTOSAI bodies and SAIs continues to work well bringing in resources with subject matter knowledge as well as stakeholder connections. Partnership with professional bodies like ACCA and IFAC has tremendously increased our network, access, and outreach.