APPENDIX

IDI PERFORMANCE AND
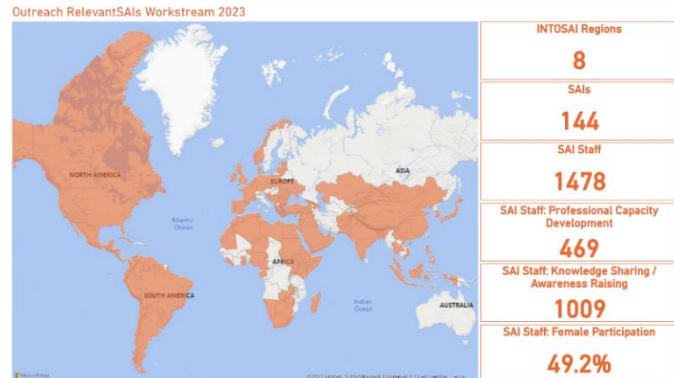ACCOUNTABILITY REPORT

2023

Relevant SAIs
WORK STREAM

A. Objective

To support Supreme Audit Institutions (SAIs) in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging technological advancement, and facilitating audit impact.

B. 2023 Performance Summary

This work stream supports SAIs in enhancing their relevance. We focus on innovation in audit and education practices, facilitating audits of high-priority areas trends like Sustainable Development Goals (SDGs), technology, inclusion and equality and climate action., and facilitating audit impact. The figure shows the outreach in 2023[1].

Outreach RelevantSAIs Workstream 2023

INTOSAI Regions
8
SAIs
144
SAI Staff
1478
SAI Staff: Professional Capacity Development
469
SAI Staff: Knowledge Sharing / Awareness Raising
1009
SAI Staff: Female Participation
49.2%

We noticed a slight decrease in the number of SAI Staff participating in our capacity development and knowledge sharing activities. The reduction in capacity-development participation is due to a shift in focus towards implementing organisational changes through individuals and developing change agents, such as Leveraging on Technological Advancement (LOTA) Pioneers and Equal Futures Audit (EFA) Changemakers. While we completed support for audits of SDGs implementation, we are in the process of finalising updated IDI's SDG Audit Model (ISAM). The drop in knowledge-sharing participation is due to a smaller number of events held in 2023.

Performance Highlights for 2023

As planned, we continued to host knowledge-sharing sessions on SAI Innovations. We started providing substantial capacity development support in three key areas leveraging on technological advancements and auditing technology,

8 EFA Changemaker
- 2023-2024 EFA Changemakers launched

1 FAI actions checklist developed on IDI supported Cooperative audits
- 20 SAIs supported in ASOSAI and OLACEFS
- 24 FAI actions checklist developed by participating SAIs in OLACEFS
- 14 FAI actions checklist developed by participating SAIs in ASOSAI

7 Cooperative Audit of CCAA rolled out
- Global cooperative audit of Climate Change Adaptation Actions rolled out in English and Spanish
- 48 SAIs with 237 participants take part

2 IDI's SDG Audit Model updated
- Substantial change in the definition of audits of SDGs implementation
- Updated the strategic audit planning model for the SDGs audit

6 Enhanced digital education infrastructure
- Number of LMS users up from 5783 to 6855
- ASOSAI LMS transfer completed
- PESA help desk software HESK introduce

3 Innovating for Inclusion
- Organised one framing webinar and two marketplace events
- 541 participants shared knowledge and experiences

5 SAI Learning Professionals Circle launched
- Alumni network of IDI-certified learning specialists
- Built database of members across all INTOSAI regions

4 LOTA Pioneers
- 2023-2024 batch of LOTA Pioneer launched

Top 8 Highlights of the year

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[1] The indicators include only SAI participants.

auditing for equal futures and a global cooperative audit of climate change adaptation actions. In LOTA Pioneers, we substantially increased the number of SAIs supported due to popular demand. Our work on supporting SAIs in audits of

SDGs implementation also saw a major shift with substantial updates to the definition of audits of SDGs implementation and the ISAM. However, we were not able to finalise an updated ISAM as we need more discussions and reflections due to the complexity of the work involved, a considerable increase in the scope of work and a lack of dedicated human resources. We continued to work on three Facilitating Audit Impact (FAI) playbooks during 2023. We currently have draft versions of these playbooks as we faced similar challenges of a lack of resources and a considerable

increase in the scope of work. We launched the SAI Learning Professionals Circle, which is an alumni network and continuous professional development platform for certified pools of IDI learning specialists. Throughout these initiatives, we continued to maintain a high level of stakeholder engagement. We also restructured the workstream to align its deliverables to the strategic objectives of IDI's strategic plan 2024-2029.

Following our practice of focusing on trending subjects for **SAI Innovations**, in 2023 we explored the area of innovation for inclusion. We held a framing webinar organised in the form of two panels with stakeholders from academia, CSOs and SAIs. The panellists discussed the importance of measurements and research methods on equity, organisational changes that contribute to inclusion and equality, and the benefits of public engagement in audits to promote inclusion and equity. Besides this, we held two marketplace events where SAI Kosovo shared

Speakers in the SAI Innovation Framing Webinar on "Innovation for inclusion"

An **audit of SDG implementation** is an ISSAI-compliant performance audit to examine the implementation of the SDGs at the national level using a whole-of-government approach.

There are two entry points to conduct an audit of SDG implementation:

Auditing the performance of government processes to implement the SDGs at the national level.

The processes audit will focus on processes to implement the SDGs at the national level across sectors and levels of government (whole of government). The SAI could select processes related to multi-stakeholder engagement or to leave no one behind as the specific focus of the audit.

Auditing the implementation of the set of programmes that contribute to the achievement of selected target(s) linked with one or more SDG global targets (either nationally agreed SDG targets or programmatic objectives and targets that are relevant to advance related SDG global targets in the national context). The programmatic audit needs to conclude on government efforts to ensure policy coherence and integration in the implementation of programmes that contribute to the achievement of selected SDGs. Moreover, the programmatic audit could also include objectives and questions that allow the auditor to conclude on government efforts at realising the principle of leave no one behind, and multi-stakeholder engagement.

their experience with the in-house built audit management software SITA and SAI Brazil together with GIZ shared their experience with the use of satellite information to combat human rights violations in extractive industries. 541 participants attended these three events. Please go to our Innovation Resources to view the recordings of these events.

As a part of our support to auditing the SDGs we worked in four key areas – we did a substantial update of the ISAM and worked on the leave no one behind audit framework, we facilitated the audit impact of some of the ISAM pilots, continued with extensive stakeholder engagement for audits of SDGs and we monitored the completion of Audits of Strong and Resilient National Public Health Systems (linked to SDG 3.d).

In 2023 we reflected on the lessons learned from the ISAM pilot and worked on a comprehensive **update of ISAM**. Our discussions led us to a substantial change in the definition of audits of SDGs implementation. We also updated **the strategic audit planning model for the SDGs**

audit in line with IDI's **playbook on planning for impact**. Instead of overloading the ISAM, we worked on developing supporting deep dive frameworks that look at auditing policy coherence and leave no one behind. Given the extent of change required and lack of dedicated human resources we currently have a draft updated version of ISAM and the audit frameworks, which will be finalised, translated and published in 2024.

We continued our strong stakeholder engagement in this area, andcontributed an article on SDGs for a special publication to celebrate the 70th anniversary of INTOSAI. [2]Further, wee organised a side event on 'Moving towards full SDG implementation by partnering for greater impact of SDG audits' at the High-Level Political Forum (HLPF) in July 2023, in cooperation with the INTOSAI General Secretariat, the Permanent Mission of Austria, the Permanent Mission of Indonesia, the INTOSAI Working Group on Environmental Audit and the Supreme Audit Institutions of Brazil and Indonesia in collaboration with UNDESA.

Together with UN ESCWA and ARABOSAI, we organised an AFSD 2023 Special Session on "Health preparedness in the Arab region: SDG target 3.d audit findings and proposed actions" in March 2023. IDI provided advice to UNDP in organising a study tour visit to SAI Malta (Exchange of practice on the audit on SDG implementation - SAI BiH, Malta and Slovakia) and contributed to the session on ISAM in October. We spoke at the 10th annual meeting of the INTOSAI Working Group on Financial and Economic Stability about ISAM and SDGs audit in the financial sector. IDI has also shared our reflections on ISAM and our support for using this approach in auditing climate action at the AFROSAI- E Technical Conference in November.

We continued enhancing our **Digital Education Infrastructure**. In 2023 we continued supporting the use of the LMS across IDI initiatives. We introduced a new graphical interphase for the LMS home page. The portfolio of the activities in the LMS was updated to facilitate the organization of the eLearning courses and other activities. The number of users on the LMS went up from 5783 in 2022 to 6855 in 2023. We also completed the transfer of the regional LMS instance to ASOSAI. One of the highlights of our work with the LMS was the improvement of the customer service journey for PESA with the introduction of help desk software HESK to answer user queries. We have also explored moving to Moodle Workplace as a solution for our expanding needs.
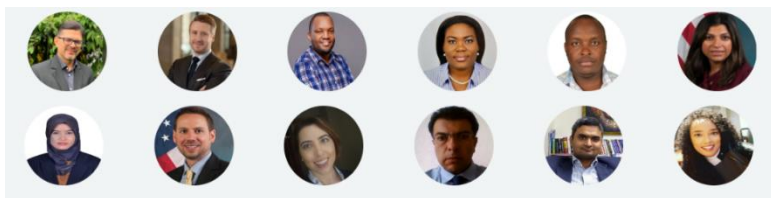
LOTA Pioneers 23-24 Mentors

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[2] https://www.intosai.org/fileadmin/downloads/news/2023/INTOSAIs_70th_anniversary_Special_publication.pdf

LOTA Pioneers 23-24 workshop in iCISA, Noida, India

LOTA Pioneers 23-24 workshop in Instituto Serzedello Corrêa, Brasilia, Brazil

Under the component on Leveraging on technological advancement we launched, **LOTA Pioneers (2023-2024)**, as part of our initiative on Leveraging on Technological Advancement (LOTA). The first batch will run from 2023 to 2024 in English. In view of the demand for support, we admitted 31 SAI (62 SAI Auditors). The participating SAIs come from across INTOSAI regions, with diverse contexts. The goal of LOTA Pioneers is to transform SAI Auditors into change agents who will bring technology to SAI's audit practice. We are supporting two pioneers from each SAI (one for LOTA strategy and one for LOTA audits) through an integrated education and support platform. During 2023 we worked with a global team of resource persons to design, develop and deliver education modules in both online as well as in-person formats. While the LOTA strategy Pioneer is being trained and supported in conducting LOTA scans[3] and developing a strategic audit plan for technology audits, the LOTA Audit Pioneer is being trained and supported in conducting audits of technology on high-priority areas in their local context. Please find more information on LOTA Pioneers here.

Nine experts from seven organisations shared their experiences on 'Cybersecurity' in the 2023 edition of LOTA Talks. The online event was attended by 272 participants who demonstrated a great interest in the topic. Please find recordings and presentations of LOTA Talks events here.

In 2023, we participated in the Asian Development Bank (ADB)'s "Finance Management in Action" panel discussion and related technical meetings. The topic of the event was "Leveraging Technology in Public Sector Audits", and we discussed the importance of sustainable Supreme Audit institution audit practices that integrate technology into their work.

Asian Development Bank (ADB)'s "Finance Management in Action" panel discussion

In the second quarter of 2023, the International Journal of Government Auditing published Volume 50, Issue 2. The issue focused on emerging science and technology issues in the public auditing sector. In this publication, we shared how our work is spearheading sustainable technology audit practices for better utilization of technology by governments and auditors.

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[3] LOTA Scan https://idi.no/work-streams/relevant-sais/lota/lota-scan

Continuing our focus on creating change agents we offered the Equal Futures Audit (EFA) Changemakers initiative to SAIs in English and Spanish. The initiative aims to facilitate the transformation of SAI auditors into change agents for equal future audits, through the development of EFA audit strategies for their SAIs and conducting EFA audits. 15 SAIs participate in the initiative in English and nine SAIs participate in Spanish. In 2023, we designed, developed and delivered integrated education and support to the changemakers. A global team of resource persons from SAIs and UN organisations helped us in designing and developing the educational content.

EFA Changemakers 23-24 workshop in Tunisia

Besides online sessions, we held two in-person workshops for the changemakers – one in October in Tunisia (for English-speaking participants) and another in November in Chile (for Spanish-speaking participants). Please read more about EFA Changemakers here.

We continued our partnership with the Working Group on Environmental Audit (WGEA) for designing, developing, and delivering integrated education and audit support for **the Global Cooperative Audit of Climate Change Adaptation Actions (CCAA).** We are currently supporting 237 participants of 48 SAIs in English and Spanish in four thematic areas. Please read more about CCAA here.

Within the context of CCAA we also engaged extensively with key stakeholders including the National Adaptation Network. We contributed to the INTOSAI session at COP 28 held in Dubai in November 2023 and presented this initiative to WGEA's regional groups. We also participated online in a panel discussion on Audit and Accountability for Adaptation at the Adaptation Futures Conference in Montreal, Canada in October 2023.

	Disaster Risk Reduction	Sea Level Rise and Coastal Erosion	Water Resources Management	Implementation of adaptation plan or actions
ASOSAI, AFROSAI-E, EUROSAI, CAROSAI, PASAI	1. Indonesia 2. Lesotho 3. Nigeria 4. Sierra Leone 5. Slovenia 6. Ukraine	1. Bahamas 2. New Caledonia 3. Solomon 4. Tuvalu 5. Marshall Islands	1. Andorra 2. Bhutan 3. Brazil 4. Cyprus 5. Kazakhstan 6. Philippines 7. Portugal 8. St. Kitts and Nevis 9. Uganda 10. Vanuatu 11. Namibia	1. Albania 2. Croatia 3. China 4. Botswana 5. Canada 6. Fiji 7. Ireland 8. Jamaica 9. Kenya 10. Madagascar 11. Maldives 12. Malta 13. Samoa 14. Tanzania 15. Vietnam 16. Brazil 17. FSM 18. Indonesia 19. St. Kitts and Nevis
OLACEFS	1. Brazil 2. Chile 3. Panama	1. Colombia	1. Cuba 2. Ecuador 3. Paraguay	1. Bolivia 2. El-Salvador 3. Mexico

In 2023, we continued to mainstream audit impact considerations in all our initiatives across both the professional and relevant SAIs work streams e.g. our work on Sustainable Performance Audit Practices as well as updates on ISAM, and

the education material of LOTA Pioneers, EFA changemakers and CCAA. We provided support to SAIs participating in SDGs preparedness audits, ISAM pilots, Cooperative Financial Audit (CFA) and TAI in developing checklists of actions to facilitate audit impact. We saw good results in OLACEFS with 22 FAI checklists developed (eight SAI checklists in CASP audits, nine in SDG Preparedness audits and five from TAI audits). In ASOSAI 13 FAI checklists were developed (four FAI checklists in CFA, three from TAI audits, five from SDG preparedness, and one from 3.d audit). However, due to a lack of human resources (manager for the initiative) and a lesser than anticipated number of SAIs issuing audit reports for 3.d audits in 2022, we were not able to provide the extent of support that we planned for FAI checklists for 3.d audits in English speaking regions and ARABOSAI. We will reassess and provide planned support in 2024.

We had also planned to finalise and publish the three playbooks on Planning for SAI Audit Impact, Strong Stakeholder Coalitions and Robust Follow-up mechanisms. While we have in place considerably modified drafts of the three playbooks, we have faced the same challenges related to a lack of human resources and an expansion of the scope of work. In addition to this we see the need to pilot playbooks add components like measurement of SAI audit impact and write case studies. As such we may publish pilot versions of these playbooks in English and finalise them based on the pilots and feedback received on pilot versions.

In 2022 we started work on the SAI Learning Professionals' Circle, an alumni network of IDI-certified learning specialists. In 2023 the founding members of the Circle

The Circle envisions a growing community of learning specialists who are committed to lifelong learning. It aims to allow learning specialists from different regions to engage in collaborative learning with the for continuous professional development. Eligible members come from IDI-certified Training Specialists, eLearning Specialists, and Blended Learning Specialists.

The SAI Learning Professionals Circle founding members

started building a database of members across all INTOSAI regions   Around 200 certified specialists have indicated an interest in joining the Circle. We have also collected and analysed a list of potential topics for future Continuous Professional Development (CPD) activities. In November 2023, we formally launched the Circle with webinars in two time zones with simultaneous interpretations for French, Arabic and Spanish. A total of 86 specialists joined the launch.

## C.   Delivery
Partnerships:

Our extensive work with partners continued in 2022. Our partners and stakeholders include INTOSAI regions, INTOSAI bodies like the Knowledge Sharing Committee (KSC) and its working groups e.g., Working Group on IT Audit (WGITA), Working Group on Impact of Science and Technology (WGISTA), Working Group on Environment Auditing (WGEA), INTOSAI General Secretariat and several SAIs. We collaborated with several external stakeholders including United Nations (UN) bodies such as the UN Economic and Social Commission for Western Asia (ESCWA), UN Women, the UN Department of Economic and Social Affairs (UNDESA), International Budget Partnership (IBP), Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), World Bank (WB) and Inter-American Development Bank (IDB).

In-kind contribution in 2023
Relevant SAIs work stream
Resource People
SAIs of Argentina, Bhutan, Brazil, Canada, Chile, Colombia, Costa Rica, Ecuador, Egypt, El Salvador, Finland, Georgia, India, Indonesia, Jamaica, Kenya, Kosovo, Madagascar, Maldives, Mexico, Morocco, Philippines, South Africa, Spain, Tanzania, Tunisia, United Arab Emirates, Uganda, Uruguay, United States of America.
Other organisations: GIZ, International Budget Partnership, International Council on Social Welfare, INTOSAI General Secretariat, SES Satellites, UNDESA, UN Women, Virginia Commonwealth University.
Logistical support
SAIs of Brazil, Chile, India, Kenya, Tunisia.

We have MOUs with SAIs of Indonesia and Brazil which cover topics in this workstream. Staff from SAI Indonesia and SAI Canada have provided substantial contributions as associates for the Learning Specialists Circle and CCAA respectively.

The Federal Ministry for Economic Cooperation and Development, Germany (BMZ) provides funding for the audit of the SDGs implementation initiative through GIZ, Germany; SAI Saudi Arabia provides funding for the CCAA initiative; and Global Affairs Canada and the European Union supports across the workstream. The work stream also utilises IDI core support from the Norwegian Parliament received through the Office of Auditor General Norway, SIDA Sweden, Irish Aid and the Austrian Development Agency (ADA).

69 resource persons engaged in 2023

Male   Female

57%   43%
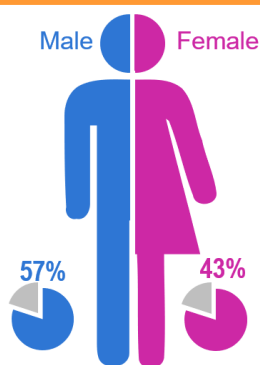
Several SAIs contributed with in-kind support to us, altogether amounting to approximately 2.36M NOK.[4]

We saw an increase of 113 resource person days as compared to 2022

In-kind support in 2023	Total person days	Total value in NOK
Resource persons	485	2,237,305
Logistics support	35	117,740
Total	**520**	**2,355,045**

with an increase in value from 1.71M NOK to 2.36M NOK. This was mainly due to large teams of resource persons contributing to LOTA Pioneers and EFA Changemakers as well as contributions for CCAA.

Delivery Mechanisms

We continued to use delivery mechanisms like *models, guidance and tools, integrated education and audit support platforms, cooperative audits, playbooks, lessons learned, sustainability plans, SAI innovations context setting and marketplace webinars, IDI LMS mobile app, Workshops with SAI leaders and key stakeholders.* New mechanisms that we designed in 2022 and put in action in 2023 include:

1. **Creating a pool of change agents -** Both EFA Changemakers and LOTA Pioneers are designed on the concept of change agents who can lead transformation at the SAI level. We believe that such a design can lead to better ownership and sustainability of change at the SAI level.
2. **Alumni Networks and Founding Members –** We identified community founding members amongst IDI-certified learning specialists (training specialists, eLearning specialists and blended learning specialists) to act as a resource team and to design and develop a plan for the learning specialists' network. The founding members decided to focus on a circle of equal members supporting each other to grow in their alumni network. The network will provide continuous professional development opportunities for its members and encourage them to strive for excellence.

D. Delivery Against our Operational Plan

The following table reports our delivery against OP 2023 as updated in June 2023.

Component and Initiative	Prior Achievements (Up to 2023)	Plan 2023 (Updated)	Actual Delivery 2023
COMPONENT 1: Foster Innovation in Audit and Education Practice			
SAI Innovations	• Green Hat initiative was renamed as SAI Innovations • Four Framing webinars delivered	• Design & deliver the 2023 series on "Innovating for Inclusiveness" (one framing webinar delivered twice, in four languages globally)	• Designed and delivered the 2023 series on "Innovating for Inclusiveness" (one framing webinar delivered once, for 3 hours, in four languages globally) with 366 participants

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[4] Out of which about 117,740 NOK is logistical support, while the rest is resource person support.

	• Eight virtual SAI Innovations Marketplace events delivered • Framing Webinars and SAI Innovations Marketplaces are available in the SAI Innovation Resources Library • One framing webinar delivered twice in four languages on "Getting more from Audit in the Digital Age", with 423 participants • SAI Innovation Resources Library maintained	• Host two SAI marketplace webinars • Maintain the SAI Innovations resources webpage	• Hosted two SAI marketplace webinars with 175 participants. • Maintained the SAI Innovations resources webpage
Audit of SDGs Implementation ISAM	• Webinar: "Reflections on ISAM" global webinar for all SAIs participating in the pilot audits, with 182 participants, 58% % female • ISAM webinar for CIS countries (in Russian) organized together with Working Group on SDGs, • ISAM is available in 4 languages with 2245 downloads. • Advocacy and awareness activities include IDI-ASEAN Supreme Audit Institutions (ASEANSAI) Joint, SAI Finland webinar, IDI-GIZ webinar, WGSDG KSDI meeting, articles in IDC newsletter, SAI Russia newsletter. • Collected feedback and lessons learned from the ISAM pilots. ISAM will be updated in 2023	• Update ISAM and publish in all four IDI languages. • Publish LNOB framework in all four IDI languages	• Draft updated ISAM developed. • Draft LNOB framework developed
IDI-KSC-ASOSAI - ARABOSAI - CAROSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)	• Integrated education and audit support for 39 SAIs from ASOSAI, PASAI, ARABOSAI and CAROSAI delivered, with technical input from WHO • Three SAI Leadership and Stakeholder webinars delivered, with 209 participants, 47% female • 14 SAIs from ASOSAI, Two SAIs from PASAI, 13 SAIs from CAROSAI and SAI Peru	• At least 20 SAIs issue reports as per legal mandate • Sustainability plans discussed and documented • QA panel for QA review of 3.d audits in ARABOSAI • QA reviews of 3.d audits as per agreed TORs • Support to SAIs that have issued reports in	• 18 SAIs have issued/published 3.d audit reports • Sustainability plans not yet discussed and documented • QA panel for QA review of 3.d audits in ARABOSAI created • 8 QARs as per TORs ongoing – SAIs of Malaysia, Thailand, Morocco, Palestine, Libya, Iraq, Algeria and Syria

	signed Statement of Commitments (SOCs). • 12 mentors trained in ASOSAI, PASAI and CAROSAI/Peru in cooperation with WB, IBP, and WHO • 3.d Integrated Education and Audit Support launched (IEAS). 119 SAI auditors accessing 3.d IEAS in ASOSAI, PASAI and CAROSAI/Peru • 35 SAIs teams supported in conducting and reporting on 3.d audits • Two SAIs completed 3.d audits and issued audit reports. 30 SAIs at the reporting stage. [5] • Lessons learned documented •	developing checklists based on agreement	• Support to SAI Indonesia provided. Support offered to SAIs that completed the audit. To be provided in 2024
IDI-OLACEFS Cooperative Audit on Sustainable Public Procurement using data analytics (CASP)	• 14 SAIs supported in conducting and reporting on CASP through an integrated education and audit support platform. • Six SAIs issued audit reports • CASP model developed based on ISAM • SAI Leadership and Key Stakeholders workshop held, with 51 participants • Webinar to discuss CASP and the impact of COVID-19 held for 521 participants • Online education on audit of SPP using data analytics provided to 14 SAI teams, with 73 participants • Online audit support to 14 SAIs for planning. • Lessons Learned documented • Nine SAIs have submitted their Sustainability Plans • 13 SAIs completed CASP audits and issued audit reports	• 13 SAIs complete CASP audit and issue audit report as per mandate • Support FAI activities as agreed • Sustainability plans discussed and agreed • Three QA reviews conducted as per agreed TORs	• After issuance from SAI Belize, all 13 SAIs have completed CASP audit and issued audit report as per mandate • Eight SAIs have developed the agreed FAI checklists or reports (out of the 10 SAIs who signed FAI agreements linked to CASP) • 10 SAIs (out of the 13 SAIs who at the time had issued their audit reports) have developed, and discussed sustainability plans (with no formal agreement on their implementation) • QA review reports issued for nine SAIs (out of the 13 SAIs who at the time had issued their audit reports)

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[5] SAIs reported delays in getting information and responses from audited entities as the main reason for late completion of the audits.

	• QA panel for CASP identified and trained • Nine QA reviews conducted as per agreed TORs (six final reviews submitted). • 12 SAIs being supported in developing FAI checklists		
Pilot audit of elimination of intimate partner violence against women (linked to SDG 5.2)	• Mainstreaming facilitating audit impact material developed to support all pilot audits, including SAI Uganda • SAI Uganda pilot audit supported through IEAS and other platforms • IDI facilitated engagement with experts/stakeholders and SAI leadership • Integrated education and audit support platform launched • Initial stakeholder engagement started • Communication plan to facilitate audit impact and stakeholder engagement approved and three communication/FAI activities completed. • SAI Uganda completed the audit and issued its audit report as per mandate •	• Support in developing an FAI checklist if requested • Support SAI Uganda in the development of an SDG audit portfolio • QA review as per agreed TOR	• Support in developing FAI checklist and SDG audit portfolio will be done in 2024 based on updated ISAM • QA review ongoing
SDG Preparedness – Facilitating Audit Impact	• SDG Preparedness Audit Stocktaking, and FAI meetings conducted • 18 SAIs supported in developing FAI checklists.	• Seven SAIs have issued SDG preparedness reports supported in developing FAI checklists.	• Five SAIs supported in developing FAI checklists
Equal Futures Audit (EFA)	• Developed strategy for EFA in consultation with key stakeholders • Six areas of inequality were identified after stakeholder consultations • EFA Changemakers syllabus and initiative designed and launched at INCOSAI • EFA advocacy and awareness-raising	• Identify and secure EFA Ambassadors • Design and deliver a series of awareness-raising and advocacy events for SAI leadership and key stakeholders as a part of EFA Voice. • Select up to 50 EFA changemakers for English and Spanish editions	• Four EFA Ambassadors identified and secured. But we haven't really defined their role and involved them • An EFA Voice webinar delivered as part of SAI Innovations. 366 people attended (160 men, 198 women, eight others or prefer not to say) • 36 EFA changemakers selected for the English

	activities started with a panel discussion during the launch of EFA Changemakers and the identification of EFA Ambassadors	• Develop syllabus and education material for EFA changemakers in English and Spanish • Set up an integrated education and reflection platform in English and Spanish • Delivery of education for the EFA changemakers EFA Changemakers start project assignments on EFA strategy and EFA audit of a high-priority area	edition and 18 for the Spanish edition. However, due to the withdrawal of three SAIs, we have 30 EFA changemakers from 15 SAIs in English. • Syllabus and education material for EFA changemakers in English and Spanish developed and delivered • Integrated education and reflection platform set up in English and Spanish • Online modules and two workshops for EFA changemakers were delivered for (30 participants in English and 18 in Spanish). • Changemakers started project assignments on EFA strategy and EFA audit of a high-priority area.
IDI-WGEA Global Cooperative Audit of Climate Change Adaptation Actions (CCAA)	• Identified trends and common themes in adaptation actions • Partnership set up with WGEA and resource mobilization started • Branding and website of initiative done. • CCAA launched at INCOSAI	• Set up global and regional mentors' teams • Sign statement of commitment with SAIs • SAI leadership and stakeholder conversations • Design and develop education content for the Integrated education and audit support platform • Professional education of participating SAI teams in Spanish, and English	• Global mentors' team for English-speaking regions and regional mentors' teams in OLACEFS set up • Signed statement of commitments with 48 SAIs. • SAI leadership and stakeholder conversations as a part of different engagements at regional and international level . • Designed and developed education content for the Integrated education and audit support platform • Professional education of participating SAI teams in Spanish and English started in 2023 and is currently continuing
COMPONENT 2: Leverage on Technological Advancement			
Digital Education (DE)	• IDI LMS updated and maintained • LMS and Alumni Apps explored • DE and online work (IDI and INTOSAI regions, SAIs and stakeholders) supported • Two workshops as a part of the "Healthy Interactions" Series	• IDI Digital Education Infrastructure updated • Implementation of automated solutions to improve efficiency and user experience for the management of DE (Digital Education) • Provide DE support to PESA-P delivery, monitoring, and assessments (PESA-P	• IDI Digital Education Infrastructure updated. • Implemented automated solutions to improve efficiency and user experience for the management of DE (Digital Education). • Provided DE support to PESA-P and PESA 2023 Edition delivery, monitoring, and

		editions in other languages) • Support DE and online work across IDI	assessments and technical advice for the launch of PESA in Spanish • Supported DE and online work across IDI
	• DE Support provided for PESA-P setup, delivery and monitoring • eLearning specialist textbook in English, Arabic and French • LMS administrators' courseware materials in four languages • eLearning specialist certification courseware materials in four languages • Pools of eLearning specialists and LMS administrators in OLACEFS, ASOSAI and English–speaking regions • Support CBC to deliver webinars on auditing in complex and challenging contexts • LMS support to ARABOSAI, EUROSAI and ASOSAI • IDI LMS accessibility improved by adding accessibility tools to the IDI LMS such as editor tools and others • IDI LMS customized app launched in May 2022 • DE support for PESA-P delivery, monitoring, and assessments • DE supported across IDI including updates on new features		
Leverage on Technological Advancement (LOTA) initiative	• Scope expanded from data analytics in SAI audits to LOTA • LOTA strategy launched after stakeholder consultations and exploring the landscape • Branding and communication package created • LOTA Talks on "Healthcare Data Analytics" for 220 participants (51% female) • LOTA talks Resources Library created • International team of experts mobilized, and	• Develop and publish a paper on ¨Demystifying Technology' in four languages • Develop and publish a short guide for LOTA Strategy in four languages • Design and develop content for integrated education and support for LOTA Pioneers • Conduct open house/leadership seminar event for SAI Leadership on LOTA Pioneers	• Developed a paper on "Demystifying Technology" in four languages. • Draft a short guide for the LOTA Strategy developed. It will be finalised and published in 2024 after alignment with planning for the impact playbook • Designed and developed content for integrated education and support for LOTA Pioneers • Conducted open house and kick-off events for SAIs on LOTA Pioneers • Initiated and running LOTA Pioneers in English with 62

	• work initiated on development of a LOTA Scan tool • LOTA Scan tool available in four languages. • LOTA Talks partnered with SAI Innovations to deliver a framing webinar on "Getting more from Audit in the Digital Age" • Designed curriculum for LOTA Pioneers • Delivered LOTA Pioneers Invitation package and launched LOTA Pioneers at INCOSAI 2022 • Published an updated WGITA-IDI IT Audit Handbook	• Run LOTA Pioneers in English with 50 SAI Auditors • LOTA Pioneers start conducting LOTA scans and LOTA audits • Launch LOTA Connect a community platform for experts across INTOSAI and external stakeholders • Organize webinar under LOTA Talks on Cybersecurity (in four languages, two days)	SAI Auditors (Pioneers to graduate in 2024). • LOTA Pioneers started conducting LOTA scans and LOTA audits • LOTA Connect a community platform for LOTA Pioneers and experts across INTOSAI and external stakeholders to be launched in 2024 when the Pioneers graduate. • Organized webinar under LOTA Talks on Cybersecurity (in four languages, one day, 3 hours) with 272 participants
COMPONENT 3: Facilitate Audit Impact			
Facilitate Audit Impact (FAI)	• FAI initial design in consultation with stakeholders • Audit impact questions included in the Global Survey • Mainstreamed audit impact in ISAM and pilots through e-learning • FAI included in IDI's Cooperative Audit Support Model through ISAM • Draft Concept paper. • FAI strategy consultations with stakeholders consulted and strategy launched. • FAI Ignite: a) Reflections' paper on 'reimagining SAI Audit impact' published b) FAI Global Summit on "What is the audit impact of SAIs" (with 355 participants (50 % women) from 92 SAIs, c) FAI webpage and branding developed • FAI Huddle: a) Draft templates for Facilitation of audit impact actions developed b) Stocktake and webinars (118 participants from 45 SAIs) to discuss FAI for	• Publish Play Book on Planning for SAI Audit Impact • Select at least five SAIs for piloting development of strategic audit plan and annual audit plans using the playbook • Support for FAI check lists as a part of cooperative audits. • Finalise draft and publish Play Book for robust follow up systems in all INTOSAI languages. • Select at least five SAIs for piloting setting up of robust follow up systems. • Publish Play Book for strong stakeholder coalitions in all INTOSAI languages	• Draft playbook ready. Pilot version will be published in 2024 • Six SAIs participating in the IDI-ADB Sustainable PA practices initiative selected for piloting the planning for impact playbook. • 12 SAIs supported in developing FAI checklists • Draft playbook for robust follow up systems developed. Pilot version will be available in 2024, with reflections on measuring audit impact. • Five SAIs participating in the IDI-ADB Sustainable PA practices initiative selected for piloting setting up of robust follow up systems. • Draft playbook ready for strong stakeholder coalitions. Pilot version will be released in 2024

	• SAIs participating in the SDGs preparedness • PESA-P module on audit impact developed for cross-cutting paper 1 and FAI mainstreamed in audit stream papers • FAI Ignite series included SAI Leadership and Stakeholder Meetings in OLACEFS and ASOSAI • Support for 20 SAIs in OLACEFS and ASOSAI in developing FAI Actions Checklist • Draft playbook on 'Planning for SAI Audit Impact' developed • Draft Playbook for Robust Follow-up Systems developed • Draft Playbook for Strong stakeholder coalitions developed		
Cross-cutting			
Portfolio of Experiments	• Draft concepts note for FA analytics experiment developed • Learnt about existing FA analytics use cases from the SAI Innovations Framing Webinars related to the use of data analytics in Financial Audits	• Develop a prototype for Data Analytics in Financial Audits based on the collected insights	• 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
Engagement with key stakeholders	• INTOSAI Regional secretariats, INTOSAI regions, KSC, IADB, InfoTrust, IBP, ACCA, INTOSAI GS, INTOSAI SCEI, GIZ, Maps Secretariat, Open Contracting Partnership, OECD, Partners for Review, WHO, UNDP, UNESCWA, UNEP, UN ESCAP, UN Women, WGITA, WGISTA, INTOSAI WGBD, WG SDG KSDI, EUROSAI Task Force on Municipal Audit, World Bank by contributing to meetings, symposiums, assemblies, and congresses, participating in panel	• Engage with relevant INTOSAI bodies, regions, and key stakeholders	• Engaged with relevant INTOSAI bodies, regions, and key stakeholders as mentioned in the narrative part of this report

Engagement with INTOSAI regions .	discussions, reviewing documents, and writing articles for newsletters and journal • Engagement with ASOSAI, PASAI, EUROSAI & OLACEFS • Liaised with INTOSAI regions through the INTOSAI Regions Coordination Platform (IRCP), conversations during INCOSAI and attended regional meetings and assemblies.	• Responsible for liaising with ASOSAI, PASAI, EUROSAI & OLACEFS	• Actively engaged with ASOSAI, PASAI, EUROSAI & OLACEFS. • Liaised with INTOSAI regions online and in person including during regional meetings, governing boards and assemblies

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In the Relevant SAIs work stream, we endeavour to promote and support an SAI culture that creates spaces for experimentation and innovation and adopts and adapts innovative audit methodologies and practices. In 2023 we further focused our attention on bringing equality, technology, and climate action to the SAI audit world by developing functional and operational audit leaders as EFA Changemakers and LOTA Pioneers. We also hope that EFA and LOTA audit strategies developed in the participating SAIs will lead to enhanced engagement of SAI top management with these issues and reflections of creating a culture of inclusion and engaging with technology in the SAI auditors. We have also extensively engaged with SAI leadership at various forums for promoting audit of climate change adaptation actions and audit of SDGs implementation.

SAI Communications and Stakeholder Engagement

SAI communications and stakeholder engagement are critical parts of both a high-quality audit process and high-impact audits. Each component of this work stream has built-in multi-stakeholder engagement. The SAI Innovations webinars and marketplace events bring together SAIs and stakeholders to exchange ideas on Innovating for Inclusion. Initiatives like LOTA, EFA, Audit of SDGs, CCAA and FAI involve IDI facilitating extensive stakeholder engagement for SAIs, as well as providing guidance on how SAIs can engage with stakeholders in the audit strategy development and individual audit process in each of the specific areas.

A key characteristic of IDI advice on stakeholder engagement, as well as IDI's practice, is the inclusion of diverse stakeholders, especially those marginalised or at risk of being left behind.

Inclusiveness and Gender

We have, both, mainstreamed gender and inclusiveness considerations in all our initiatives in this workstream as well as brought specific focus on these issues through initiatives like EFA Changemakers. In 2023, we also chose to focus on Innovating for Inclusion as the topic of our SAI Innovations framing webinar. In CCAA we have included a cross-cutting theme on ' inclusiveness' in the audit framework across four thematic areas. We strive for gender balance in terms of both participants and resource persons. As part of the LOTA Pioneers program, we have included a theme on 'digital inclusion' that focuses on the effects of technology on equity and inclusion. Additionally, we encouraged SAIs to nominate female participants for the technology and digitization initiative, resulting in a nearly 50% female participation rate in LOTA Pioneers.

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
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products		Auditing SDGs Version 0 exposed for comment (2018)	Target	Auditing SDGs Version 1 & Compendium published	IDI's SDG audit model (pilot version) published in English, Arabic, French and Spanish	IDI SDGs Audit Model (ISAM) piloted	ISAM (updated version) published in English	ISAM (updated version) published in four languages. LNOB framework published in four languages.
					Actual	Version 1 developed and awaiting approval	IDI's SDG audit model (pilot version) published in English, Arabic, French and Spanish	55 pilots undertaken	ISAM to be (updated in 2023	Draft updated ISAM ready. Draft LNOB framework ready. To be finalised, translated and published in 2024.
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through SAI Innovations events (formerly Green Hat); UN-IDI SAI Leadership and Stakeholder meeting, LOTA Talks, FAI Ignite Series and	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	SAI Innovations: 200 UN/IDI: 478 Total: 678 (44% female)	SAI Innovations: 270 UN/IDI: 478; Healthy Interactions Series: 50 (44% female); CPD Event: 50 (44% female); LOTA Talks: 30 (44% female) Total: 878 (44% female)	SAI Innovations: 1759 UN/IDI: 478 FAI Ignite: 80 EFA Voice: 15 LOTA Talks: 30 Total: 2362 (44% female)	SAI Innovations: 2000; UN/IDI: 478; LOTA Talks: 350; FAI Ignite: 80; EFA Voice: 15 Total: 2923 (44% female)
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)	SAI Innovations: 619 UN/IDI: 478 SDG Audit Initiatives: 755 Total: 1,852 (female participation rate unknown)	SAI Innovation: 1332 UN/IDI: 478 SDG Audit Initiatives: 1263 FAI Ignite: 355 Healthy Interactions Series: 107 CPD Event: 55 LOTA Talks: 220	SAI Innovations: 2082 UN/IDI: 478 SDG Audit Initiatives: 1922 FAI Ignite: 417 EFA Voice: 29 LOTA Talks: 220	SAI Innovations: 2623; UN/IDI: 478; SDG Audit Initiatives: 2130; FAI Ignite: 417; EFA Voice: 29; LOTA Talks: 492 Total: 6169 (50% female)

Indicator	No.	Description	Source	Baseline		Y1	Y2	Y3	Y4	Y5
		Equal Futures Audit Platform (and female participation rate each year)							Total: 3810	Total: 5148[6] (54% female)
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, leveraging on technological advancement, eLearning specialists, blended learning specialists, LMS administrators, facilitating audit impact, learning festival, climate change adaptations actions audit (CCAA) (and female participation rate each year)	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 LMS RP: 0 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 30 Total: 749 (44% female)	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 60 LF 350 Total: 1129 (44% female))	SDG Audit: 376 ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 70 LF:550 CCAA: 100 Total: 1439 (44% female)
					Actual	SDG Audit: 206 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 519 (34% female)	SDG Audit:445 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 758 (51% female)	SDG Audit: 459 ELS: 145 BLS: 32 LMS: 136 LMS RP: 57 LF: 55 FAI: 118 Total: 1002 (52% female)	SDG Audit:459 ELS: 145 BLS: 32 LMS: 136 LMS RP: 57 FAI:199 LF[7]:318 Total: 1346 (59% female)	SDG Audit: 459 ELS: 145 BLS: 32 LMS: 136 LMS RP: 57 FAI: 199 LF: 410 CCAA: 241 Total: 1679 (57% female)
SAIs supported in leveraging	21	The cumulative number of SAIs supported in	IDI Annual Performance & Accou	0 (2018)	Target	(A) 0	(A) 0	(A) 39	(A) 39 (B) LOTA Scan tool available in four languages	(A) 39 (B) LOTA Scan tool available in four languages

[6] The participant number (129 persons) from Green Hat event from 2019 was not included in the PAR 2021 data. This has been included in PAR 2022.
[7] Healthy interactions moved from indicator 19 to 20. Hence, reported in the cumulative figure for learning festival.

technol ogy		a) Exploring the use of data analytics in audit b) LOTA Scan c) LOTA Strategy d) LOTA Pioneers	ntabilit y Report s							(C) LOTA Strategy tool available in four languages (D) 0
					Actual	(A) 0	(A) 14	(A) 15	(A) 15 (B) LOTA Scan tool available in four languages	(A) 38(28)[8] (B) LOTA Scan tool available in four languages (C) draft LOTA Strategy ready to be published in 2024 (D) 31 SAI is enrolled and Pioneers to graduate in 2024
SAIs support ed in facilitati ng audit impact	22	Progress on IDI-IBP Joint Report on 'Assessi ng the Audit & Oversig ht Value Chain' [deliver ed under GFU], and Cumulat ive number of SAIs support ed in Facilitati ng Audit Impact (FAI) through writing audit messag es and engagin g with key stakehol ders	IDI Annual Perfor mance & Accou ntabilit y Report s	0 (2018)	Target	IDI-IBP Partnership Established	A joint report published & launched	N/A	N/A	N/A
					Actual	IDI-IBP Partnership Established	A joint report published & launched	N/A	N/A	N/A

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[8] All the SAIs in the Audit of Sustainable Development Goals Implementation initiative(s) were supported via the IDI Learning Management System (LMS). Education modules on data analytics were provided in LMS. However, our analysis of LMS data show that only 28 SAIs have accessed the education materials related to data analytics.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023
		Cumulative number of SAIs participating in FAI activities		0 (2018)	Target	N/A	N/A	15	25	30
					Actual	N/A	N/A	0	20	20
SAIs supported in Equal Futures Audit (EFA)	50	The cumulative number of SAIs supported in 1. EFA Change makers 2. EFA Strategy 3. EFA Audits	IDI Annual Performance & Accountability Reports	0 (2018	Target	N/A	N/A	N/A	N/A	(A) 25 (B) 25 (C) 25
					Actual	N/A	N/A	N/A	N/A	(A[9]) 24 (B) 24 (C) 24

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	2019	2020	2021	2022	2023
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: auditing preparedness for and implementation of the SDGs	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	8	61	60	78	92
					Actual	51	56	62	78	96
SAIs innovate by leveraging on technological advancements	19	Cumulative number of SAIs supported by IDI which	IDI Annual Performance & Accountability Reports	0 (2018)	Target	N/A	N/A	4	10	12
					Actual	0	0	6	13	14

[9] Initially we provided for 15 SAIs in English and 10 in Spanish. We got 18 SAIs in English and 9 in Spanish, but 3 SAIs in English dropped out the initiative. So, for now we have 15 SAIs in English and 9 in Spanish. The SAIs in English are: Brazil, Egypt, Indonesia, Kosovo, Maldives, Mauritania, Nepal, Pakistan, Palestine, Philippines, Serbia, Thailand, Tunisia, Tuvalu and Vanuatu. The SAIs in Spanish are: Argentina, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Paraguay and Uruguay.

		submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)								
SAIs act for greater audit impact	20	A cumulative number of SAIs which develop FAI action plans, take actions to strengthen follow-up systems and engage with stakeholders	IDI Annual Performance & Accountability Reports	0 (2021)	Target	N/A	N/A	N/A	10	12
					Actual	N/A	N/A	N/A	3	35
SAIs innovate by leveraging technological advancements	21	A cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority *(delivered under the Well-Governed SAIs workstream)*	IDI Annual Performance & Accountability Reports (SFC audits)	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	NA	N/A	N/A
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43	Eng: 18 Ara: 11 Spa: 7 Fre: 14 Total: 50	NA	N/A	N/A

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	1,136,916	1,028,346	-10%
Allocated Overheads costs	1,453,238	1,435,185	-1%
Direct Staff Costs	5,710,099	6,114,934	7%
Delivery Costs	6,100,000	5,169,187	-15%

Sum	14,400,253	13,747,652	-5%

The deviations for the direct staff costs are within the significant level of 10%. Regarding direct delivery costs, the main underspend was in CCAA due to moving the entire delivery of the education and audit support online. We also contributed to many stakeholder activities in CCAA online. We could not start the Arabic support due to lack of an Arabic-speaking manager. We also clubbed IDI staff travel for projects and regional events, leading to savings. 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.

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 the delivery of the strategic plan. All risks for the workstream are covered in the risk register. We have identified a lack of dedicated human resources as an additional risk in this workstream. The risk materialised in 2023 and affected the deliverables under this workstream. As a risk management measure in the future we plan to adjust deliverables when we lose staff or when we don't have staff with required competencies. We will also make efforts to strengthen our recruitment process.

I. Lessons Learnt

- 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.
- 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.
- SAIs withdraw after being selected or after going through the education component of the initiative. We may need to strengthen our selection process and acceptance criteria for large initiatives. Explore what incentives and disincentives can be offered.
- While it was important to bring together resource teams for design and development, online delivery of integrated education and audit support works well in CCAA.
- Partnership with INTOSAI working groups like WGEA, WGISTA, and WGITA have worked well bringing in resources with subject matter knowledge as well as stakeholder connections. Partnerships with UN bodies like UNDESA, UN Women, and UN ESCWA continue to work well for auditing SDGs implementation and stakeholder engagement.