



APPENDIX

IDI PERFORMANCE AND
ACCOUNTABILITY REPORT

2023



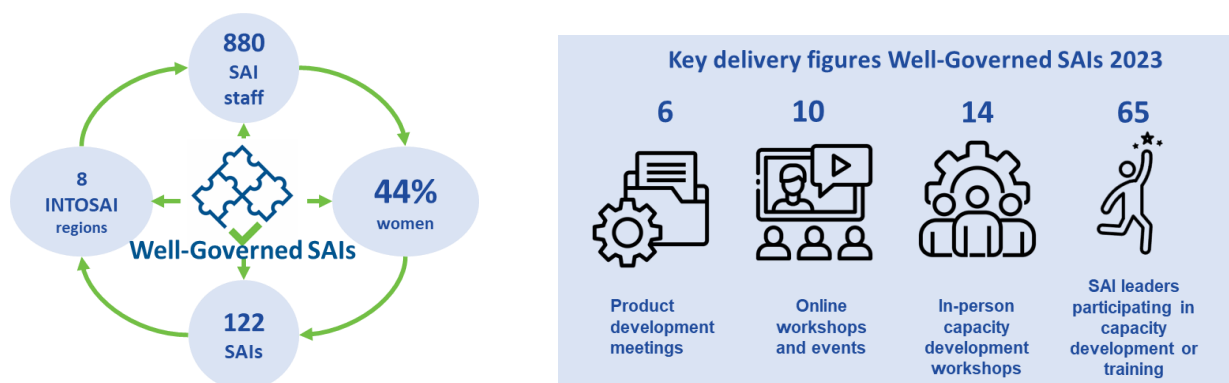
A. Objective

To support Supreme Audit Institutions (SAIs) in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their management and processes.

B. 2023 Performance Summary

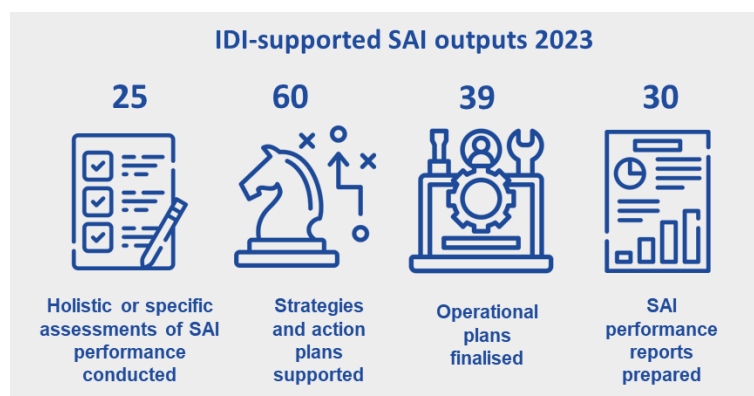
Good governance of an SAI is fundamental to ensuring its credibility and the sustainable delivery of high-quality work leading to impact for people and society. The Well-Governed SAIs (WGS) work stream is built on the premise that good and sustainable governance of SAIs requires a holistic, targeted and evidence-based approach, for which SAI staff and SAI leaders are indispensable. In that, the work stream offers complementary support to SAIs in addressing the various challenges related to the management and positioning of their organisations as key actors in their country's public sector environment. The work stream consists of three components, focusing on strategic management, organisational management and risk and resilience of SAIs. Figure 1 demonstrates our outreach and key delivery figures in 2023.

Figure 1. Outreach and key delivery figures Well-Governed SAIs 2023



2023 was a successful year for the work stream. Across all initiatives, we saw heightened activity, with rollouts of the various initiatives continuing or commencing in different INTOSAI regions and targeting a diverse audience. A main highlight was the launch of the SAI Governance Academy at the end of the year, which represents a condensed version of the work stream portfolio and all initiatives, aimed at busy SAI middle- and senior management. In addition, based on its long-term plans, the work stream secured extended funding for its activities by the Swiss State Secretariat for Economic Affairs (SECO) under the programme, which also includes support for SAI independence. Finally, the work stream continued its focused efforts on developing and adapting its facilitation toolbox, such as courseware, guides and digital-based platforms. We also enhanced our engagement with resource persons, thus progressing towards building sustainable pools of experts in various INTOSAI regions and languages.

Figure 2. IDI-supported SAI outputs by the Well-Governed SAI work stream 2023



As the operational lead for the SAI Performance Measurement Framework (SAI PMF), in 2023 we launched the consultations for the revision of the framework across the INTOSAI community. Towards the end of the year, we also finalised the second round of the CAROSAI facilitation programme, with the first assessment report very close to completion. Closely linked to SAI PMF, the third round of the Strategy, Performance

Measurement and Reporting (SPMR) initiative began in the third quarter in both English and French. It introduces an adjusted approach based on consultations with long-term resource persons, feedback from participants in previous rounds, and findings from the independent evaluation concluded in 2022. One key change is the inclusion of a dedicated three-day workshop for heads of participating SAIs.

Another important milestone was the finalisation of the pilot phases under the TOGETHER (focusing on human resources, ethics and inclusion), pICTURE (on ICT governance) and CRISP (on risk and crisis management) initiatives. Besides continuing the roll-out for different audiences and in additional regions, in all those initiatives we carried on with further approach and material development. This included extensive training and consultations with resource persons and experts and resulted in adapted and refined courseware.

Finally, MASTERY, which is our initiative exclusively aimed at building knowledge at the level of SAI leadership, increased significantly its offer during 2023. It provided 38 Heads of SAIs with expert insights and future outlook on three different topics – Public Finance Management (PFM), SAI independence and inclusive leadership.

In 2023, we supported SAIs in the development and completion of the following key governance capacities and products:

- **Assessments of current performance:** We provided assistance to 37 SAI PMF assessment teams, of which nine finalized their report. Overall, we have exceeded the targets for the cumulative number of finalized SAI PMF assessments, as well as for the share of those that have undergone independent review. Five SAIs completed the assessment of their Information and Communication Technology (ICT) strengths and weaknesses, and 11 SAIs finalized the review of their human resource practices.
- **Strategic and operational planning and reporting:** By the end of the year, we supported the development and finalization of a cumulative total of 41 SAI strategic plans, exceeding the 2023 target. 30 SAIs prepared annual performance reports with a stronger focus on impact and results. 11 SAIs prepared strategies or action plans on Human Resource Management (HRM), four SAIs crafted dedicated ICT strategies and four heads of SAIs identified concrete activities as a follow-up of the masterclasses they took part in.
- **Risk and resilience:** We worked with 18 SAIs to build capacity on risk management and business continuity. We also supported 65 SAI leaders to build their competence on critical aspects such as PFM, inclusiveness and SAI independence, as well as strategic management and ethics. 16 SAI middle- and senior managers from seven SAIs underwent an intensive governance training.

Further achievements are summarised in Figure 3.

Figure 3. Performance snapshot Well-Governed SAIs 2023



C. Delivery

Partnerships

The Well-Governed SAIs work stream critically depends on the support and commitment of a broad range of partners from within and beyond the SAI community. The work stream utilises IDI core support from Norwegian Parliament through Office of Auditor General of Norway, Sida Sweden, Irish Aid and Austrian Development Agency (ADA). In addition, earmarked funding has been utilised from Global Affairs Canada, Swiss State Secretariat for Economic Affairs (SECO). The following partnerships have been crucial for our work in 2023:

Funding partners	Strategic partners	In-kind support
SECO for the entire work stream	SECO for the work stream	Resource Persons from SAIs of Aruba, Brazil, Cameroon, Cayman Islands, Costa Rica, El Salvador, France, Gambia, Guam, Ghana, Indonesia, Jamaica, Jordan, Kenya, Lebanon, Liberia, Madagascar, Malawi, Morocco, Norway, Oman, Serbia, Tunisia, Pakistan, Portugal, Qatar, Senegal, Sweden, Zambia, Uganda, Spain, Turkiye, Bhutan, Netherlands, Argentina, Maldives, Georgia
Global Affairs Canada for SAI PMF, SPMR and TOGETHER	GIZ for pICTure OECD-SIGMA	
	GIZ for pICTure	SAI Norway: Peer support for SPMR and CRISP

	Turkish Court of Accounts for hosting of events for SPMR, TOGETHER, pICTure and MASTERY	SAI Sweden: Peer support for TOGETHER delivery AFROSAI-E: Peer support for SPMR and pICTure delivery
	INTOSAI Capacity Building Committee (CBC) for SAI PMF and TOGETHER	Secretariat staff of AFROSAI-E, ASOSAI, ARABOSAI, CAROSAI, CREFIAF, EUROSAI, OLACEFS, PASAI for product development across the work stream

Delivery Mechanisms

To facilitate the roll-out under all work stream components, we employed an array of delivery methods. Traditionally, most of our support has the form of progressive, group-based capacity development, often on a regional basis. In 2023, we provided 10 online and 14 in-person workshops to a total of 880 individual SAI staff. In addition, we continued the use of various supporting delivery methods:

- **Continued use of a stronger hybrid approach:** In continuation from previous years, and building on the experiences from the pandemic, we continued employing an online or hybrid approach wherever deemed suitable and necessary. Besides MASTERY and the SAI Governance Academy, which are designed entirely as face-to-face activities, we used a hybrid approach in all other initiatives, hence optimising both learning experiences and resource use.
- **Broad awareness-raising events:** While most of our support is structured as capacity development, whereby we support nominated SAI teams through a series of interactions and focus on their underlying systems and processes, we also aim to have broad outreach and enhance awareness on the importance of various governance topics. For example, under pICTure we organised a large-scale webinar with open attendance. Also, we offered a series of information sessions on the work stream portfolio and roll-out plans in different languages for all INTOSAI regions.
- **Increased use of video materials and success stories for awareness-raising and knowledge sharing:** In 2023, we produced various videos highlighting our initiatives, including on CRISP, SPMR and pICTure. In addition, we continued expanding the suite of success stories highlighting achievements of SAIs who have participated in our initiatives. Some also include video recordings from heads of SAIs, recognising the positive contribution of our work to their organisations.
- **Increased use of external experts:** In initiatives such as Mastery, pICTure, and the SAI Governance Academy, we collaborated with practitioners, academic and private sector experts outside of the INTOSAI Community, hence bringing different perspectives and experiences to SAIs.

D. Delivery Against our Operational Plan

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

Component and Initiative	Prior Achievements (Up to 2022)	Plan 2023 (updated)	Actual Delivery 2023
COMPONENT 1: Strategic Management			
Initiative: Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none"> • SAI PMF framework light touch revision to align it with the new INTOSAI Framework of Professional Pronouncements (IFPP) • CAROSAI facilitation programme 2020 - 21 	<ul style="list-style-type: none"> • In consultation with CBC, initiate process on further framework revisions to align with changes in IFPP and consider revisions beyond this • Upgrade of e-SAI PMF based on user feedback 	<ul style="list-style-type: none"> • Conducted broad-based consultations with INTOSAI members and other stakeholders on possible enhancements to the SAI PMF

	<ul style="list-style-type: none"> • SAI PMF basic training conducted as eLearning • Developed guidance materials aimed at enhancing the quality of assessments • Supported strategic governance of SAI PMF through active engagement with CBC and Independent Advisory Group (IAG) • Developed additional resources – independent reviewers, resource persons and one associate from SAI Indonesia engaged to support SAI PMF team • New set of jurisdictional indicators developed by a task force consisting of SAI staff, experts, and IDI staff. Indicators approved by CBC and endorsed by INTOSAI Congress • e-SAI PMF launched in English, Spanish and French • CAROSAI facilitation programme 2022 – 23 involving four SAIs launched • Online global webinar to introduce the SAI PMF to SAI leaders and the donor community conducted • Continued scaling up social media presence, including the development of videos to create awareness around SAI PMF, repeat assessments and e-SAI PMF • SAI PMF Implementation Strategy 2023 – 28 developed and approved by CBC and endorsed by INTOSAI Congress 	<ul style="list-style-type: none"> • Deliver facilitation programme in CAROSAI • Launch repeat assessment self-running course in Spanish, Arabic and French • Administer IRs. • Increased advocacy and awareness raising under the strategic lead of CBC • Update Resource Persons (RPs) and experts on new developments. • Deliver trainings based on a new course structure • Finalise consultations with regional bodies to explore areas of collaboration in implementation of the new SAI PMF strategy 	<ul style="list-style-type: none"> • Delivered facilitation programme involving four SAIs in CAROSAI • SAI PMF assessment of SAI Cayman Islands finalised • Repeat assessment self-learning course materials translated into French, Spanish and Arabic. Launch of the course postponed to 2024 due to reprioritisation • Coordinated and conducted six independent reviews of draft SAI PMF reports • In collaboration with CBC, conducted virtual meetings with INTOSAI regional bodies to introduce the SAI PMF Strategy 2023-28 • Update of resource persons and experts on new developments in SAI PMF conducted • Scaling up social media presence by exploring partnerships with external stakeholders on information dissemination • Conducted consultations with regional bodies to encourage stronger regional participation in implementation of the new SAI PMF strategy • SAI PMF advanced training course, review workshop and online refresher course conducted • Developed a roadmap on publishing and sharing SAI PMF results • Supported strategic governance of SAI PMF through periodic engagements with CBC and the IAG • e-SAI PMF upgraded to align it with the 2022 SAI PMF version
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<p>Initiative: Strategy, Performance Measurement and Reporting (SPMR)</p>	<ul style="list-style-type: none"> • SAI Strategic Management handbook finalised and published in all IDI languages • Guidance for INTOSAI Regions published • Strategic and operational planning, monitoring and implementation phases completed in all regions for Round 1 • 23 SAI PMF assessments finalized, and 16 undergoing IR (cumulative) • 32 strategic plans finalised, (cumulative) • 28 operational plans approved (cumulative) • 23 SAI performance reports prepared (cumulative) • SPMR Round2 with eight SAI reaching operational planning • SPMR success stories published (Azerbaijan, Guam, Georgia, Kenya, Maldives) Independent mid-term evaluation supported, which confirmed SPMR's relevance, effectiveness and efficiency • Beta version of Story launched 	<ul style="list-style-type: none"> • Finalise activities on SPMR Round 1 for all regions (knowledge sharing workshops, SAI PMF/ Strategic planning refreshers) • Organise meeting with SPMR resource persons from pilot, Round 1 and 2 to gather feedback • Revise SPMR approach in line with recommendations of evaluation i.e. sustainable governance, leadership engagement, SAI communication and stakeholder relations and integrity aspects • Leadership Kick off meeting to launch Round 3 • Launch SPMR Round 3 • Enhance linkages between SPMR and Brokering Upscaled SAI Support (BUSS) and Global SAI Accountability Initiative (GSAI) • Revision of operational planning eLearning course • Improve coordination between SPMR and Facilitated Audit Impact (FAI) in particular on strategic audit selection and stakeholder engagement • Further test and refine Story 	<ul style="list-style-type: none"> • SPMR Round 1 finalised. Five knowledge sharing workshops held in-person (2022/23) for AFROSAI-E/EUROSAI, ASOSAI, CREFIAF, OLACEFS, ARABOSAI. Additionally, two online refresher workshops, on SAI PMF and using assessment results for strategic and operational planning, organised for Round 1 SAIs in English and Spanish. • SPMR Round 2 Implementation and Reporting in-person workshop delivered • In-person meeting with SPMR RPs in Albania to collect feedback and plan upcoming rounds • SPMR Approach Adaptation and Validation meeting with IDI staff and SPMR RPs in Norway to refine the overall delivery and enhance the impact of SPMR • New set of success stories published (Chad, Cabo Verde, Tunisia, Paraguay) • SPMR Round 3 Leadership Kick-Off Meeting in Tunisia for 10 participating SAIs • Online SAI PMF basic training course for 10 participating SAIs in SPMR Round 3 in English and French • Operational planning course revised and developed as an interactive and improved eLearning course • Cooperation between SPMR and BUSS/GSAI resulting in four SPMR SAIs participating as peer providers or beneficiaries in GSAI; in addition, support by SPMR for SAI Tajikistan
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			<ul style="list-style-type: none"> • Continuous testing and refinement of StORy by IDI team; practical testing of the tool by SAI Malta. • No progress on coordination between SPMR and FAI. To be followed up in the context of efforts to enhance coordination across IDI
COMPONENT 2: Organisational Management			
Initiative: pICTure (ICT Governance)	<ul style="list-style-type: none"> • Designed initiative including defining objective, approach, scope and delivery method' • Gender analysis conducted • Peer consultation on the design and approach finalized • Partner with GIZ, Germany. The SAI ITMA tool, a framework for assessing SAIs maturity levels and developed by GIZ, is integrated in pICTure. • Pilot for five SAIs in AFROSAI-E underway. • Control Objectives for Information Technologies (COBIT) training delivered for 8 of the participants in the pilot • The pICTure portfolio has been expanded outlining the key areas IDI is aiming to support SAIs in the next six years. • 	<ul style="list-style-type: none"> • Continue and finalise pilot • Refine the approach, scope and delivery method based on lessons learned from the pilot • Create a pool of resource persons and experts from INTOSAI and outside to support implementation, if possible include support for implementation of action plans • Explore additional partnerships • Global webinar on key topics • Explore aspects of innovation related to ICT governance • Develop a guide to support SAIs in their implementation • Initiate global roll-out based on interest and needs 	<ul style="list-style-type: none"> • Finalisation of pilot in AFROSAI-E. • Product development meeting with experts from SAIs and private sector conducted • Lessons learned from pilot and inputs from the product development meeting have been considered and will be reflected in the 2024 roll-out. • Continued partnership with GIZ around the integration of the SAI ITMA assessment tool in pICTure • Ongoing discussion with external stakeholders around collaboration on topical areas such as "Leading digital change" and design thinking. • Global webinar with over 150 participants in English with simultaneous translation to French, Spanish and Arabic, putting the spotlight on the importance of ICT governance • Next roll-out; planning and selection process initiated
Initiative: TOGETHER (Human resources, ethics, gender & inclusiveness for SAIs)	<ul style="list-style-type: none"> • Preliminary research on SAIs' HR governance and systems • Implementation strategy and delivery approach designed • Dialogue initiated with peers and potential 	<ul style="list-style-type: none"> • Apply Integrated Review on HRM, Gender, Diversity Inclusion & Ethics to the pilot group of SAIs (English) • Explore and initiate SAI level support to six SAIs from the pilot (English), 	<ul style="list-style-type: none"> • Integrated Review on HRM, Gender, Diversity, Inclusion & Ethics applied to 11 SAIs from AFROSAI-E, ASOSAI and EUROSAI regions (English pilot group).

	<p>partners on possible areas of support</p> <ul style="list-style-type: none"> • Areas of support selected based on proposal from consultant and dialogue with peers • Pilot group of participating SAIs identified • Gender analysis conducted • Advisory group of resource people to support development and implementation of the initiative identified • Study on SAIs' practices in HRM across INTOSAI regions completed • Course syllabus on HRM Fundamentals for SAIs developed • Advisory group established and consulted • Agreement with CBC for using and promoting the HRM Guide for SAIs under the initiative • Promotion video developed and launched • Open House sessions on TOGETHER and HR Governance in SAIs held in AFROSAI-E, ASOSAI and EUROSAI with 189 participants from 57 SAIs • eLearning course on HRM Fundamentals for SAIs developed • 50 staff from 13 SAIs trained on HRM Fundamentals for SAIs in AFROSAI-E, ASOSAI and EUROSAI • Integrated Review (assessment) on HRM, Gender, Inclusiveness and Ethics launched with 11 SAIs 	<p>based on the HRM Integrated Review</p> <ul style="list-style-type: none"> • Translate material into Arabic, French, Spanish, Portuguese and Russian • Train French speaking resource people • Initiate roll out to a group of French speaking SAIs (CREFIAC & possibly others), based on lessons learned from pilot • Explore relevant synergies with SAI Independence work stream (SAI autonomy in HRM) and Bilateral support work stream (support to individual challenged SAIs on the topic) 	<ul style="list-style-type: none"> • SAI-level support launched for SAI Tanzania under the Ethics component, and explored for SAIs of Cyprus, Namibia, and Türkiye • Material translated into French, in progress for Arabic and Spanish versions and on hold for the Russian version. • Initial pool of 4 French speaking resource people trained as part of the adaptation process in CREFIAC region • 10 SAIs from CREFIAC selected for the French roll out, postponed to the first half 2024 due to significant adjustments needed in the adaptation process of the online material • Synergies with SAI-independence initiated through involvement of SAI Independence WS in CREFIAC regional adaptation process • eLearning course on HRM fundamentals for SAIs offered to a group of 19 staff from the European Court of Auditors (ECA)
COMPONENT 3: Leadership and Resilience			
<p>Initiative: MASTERY - Leadership masterclasses</p>	<ul style="list-style-type: none"> • Designed and planned overall approach for the masterclass 	<ul style="list-style-type: none"> • Planning and development of topic 	<ul style="list-style-type: none"> • Planned and developed the content for Inclusive Leadership masterclass

	<ul style="list-style-type: none"> • Gender analysis conducted • Developed guidance materials for the first Masterclass topic on SAI Independence • Pilot masterclass on SAI Independence for eight SAIs • Undertook research and prepared implementation strategy, incl. topic selection, delivery mechanisms and expected outputs • Developed and delivered masterclass on Strategic Foresight and Public Financial Management (PFM)- with international speakers (International Monetary Fund, World Bank, European Investment Bank and Swedish Fiscal Policy Council) to 12 SAIs from ARABOSAI, AFROSAI-E and CAROSAI • Developed approach and materials for masterclass on inclusive Leadership 	<p>contents- Inclusive Leadership</p> <ul style="list-style-type: none"> • Masterclass -Inclusive Leadership – 15 SAIs (Global) • Masterclass on PFM to 15 SAIs (ASOSAI and PASAI) • Masterclass Roll-Out - Role of SAI Leadership in Enhancing SAI Independence (Global) • Research and select 2-3 suitable Leadership Masterclass topics to be delivered in 2024 • Establish partnerships and identify renowned, internationally recognised subject matter experts as speakers 	<p>with three subject matter experts, shaping the concept and topics for its roll-out</p> <ul style="list-style-type: none"> • Delivered a masterclass on Inclusive Leadership, with 13 Heads of SAIs from CAROSAI, ASOSAI, PASAI, AFROSAI-E, and EUROSAI. Focused on raising awareness of the significance of inclusive leadership as a core organizational value, providing SAI leaders with strategies and actions for leading all-inclusive SAI. • Delivered a PFM Masterclass with 12 Heads of SAIs from ASOSAI, PASAI and CAROSAI, providing SAI leaders the insight to address PFM challenges and explore proactive approaches • In collaboration with the SAI Independence workstream, organized a masterclass that brought together Heads of SAIs, academia, and donors for in-depth discussions on various facets of SAI Independence. The event witnessed the participation of 41 participants • Explored and identified new topics and refined existing ones, new topics - Leading Change and Digital Transformation slated for rollout and development in 2024 • Collaborated with OECD for the SAI Independence Masterclass and in designing the joint Masterclass on PFM- Performance Audit scheduled for 2024. The World Bank and IMF played key roles, providing technical support in facilitating
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			various sessions during the masterclasses on PFM
Crisis and risk management for SAI performance (CRISP)	<ul style="list-style-type: none"> • Sensitization webinars in English and French with participants from 60 SAIs • Gender analysis conducted • Draft guidance developed and disseminated for public comment in English and French • Planned and delivered a course on risk management in English to 17 SAIs from AFROSAI-E • Continued the development of the guidance on risk management, building on the course material, finalization is due in 2023 • Developed practical ready-to-use tools for risk management (e.g. risk management policy template, risk register template) • Crisis management and business continuity components under development 	<ul style="list-style-type: none"> • Finalise guidance in English, French, Arabic, and Spanish • Adapt and run courses on risk management in Arabic • Develop risk management maturity assessment tool • Develop digital risk management tools • SAI level support in developing risk and crisis management routines on voluntary basis 	<ul style="list-style-type: none"> • Quick Reference Guide on Risk Management for SAIs was published in IDI four languages together with three appendices (Risk Management Policy template, Risk Register template, Risk Report template) • A risk maturity assessment tool developed and will be tested in early 2024 (SAI Zambia) • Risk Management courses delivered to staff from 11 SAIs in ARABOSAI • A digital web-based risk management tool was procured in 2023. It is available to interested SAIs and will be offered from 2024 • SAI level support provided to SAIs from Liberia, Mauritius, Sierra Leone and Uganda. • Course on Crisis Management developed. It will be finalized in 2024 and rolled out from 2025
General Management of the Work Stream			
	<ul style="list-style-type: none"> • Guidance notes on incorporating gender and stakeholder and leadership engagement and on working with resource persons developed to ensure coherent practices in all work stream initiatives • New visual identity of work stream, including branding of all new initiatives • Cross-work stream success stories, focusing on experiences with SAI PMF and SPMR • Concept for SAI Governance Academy developed, pilot scheduled for 2023 	<ul style="list-style-type: none"> • Develop and pilot a concept for cross-initiative SAI Governance Academy aimed at SAI middle- and senior management, with tentatively a focus on PFM, sustainability planning and reporting and digital governance • Launch How-to-Governance webinar series • External stakeholder management with donors, INTOSAI bodies and other organisations • Apply Story as a planning and management tool for the work stream 	<ul style="list-style-type: none"> • SAI Governance Academy successfully launched for staff from seven SAIs, focusing on the work stream's portfolio, digital transformation, PFM and leadership • Two episodes of the How-to-Governance webinar series released on the topic of sustainability reporting • Prepared funding proposal building on the success of SPMR and agreed on a broader support with SECO that covers the entire work stream, as well as independence activities. The support is more than

	<ul style="list-style-type: none"> • Team building event organised focusing on team cohesion • Enhanced stakeholder relationships and partnerships across (partnerships), including application with Global Affairs Canada 		<p>twice the size of the previous funding contract. Also, agreement with GIZ for funding for pICTure</p> <ul style="list-style-type: none"> • Enhanced cooperation with OECD-SIGMA on governance and independence topics • Organised awareness-raising sessions to present the work stream portfolio and future plans, in coordination for all INTOSAI regions • Internal use of Story to be re-applied in conjunction with Blue
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E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The work stream includes various elements related to SAI leadership and culture. All initiatives incorporate initial and exit-level meetings with SAI leadership to discuss expectations, progress and outstanding issues. Further, SAI culture and leadership are strongly reflected in the content and focus of various of the initiatives. In 2023, we continued expanding our focus and engagement with SAI leadership. For example, the third round of SPMR kicked off with a dedicated three-day interaction with the heads of the ten SAIs. The meeting aimed at establishing in-depth understanding and ownership for the approach and activities. Under Mastery, we supported 38 Heads of SAIs in various topics, from independence, through PFM, to inclusion. The SAI Governance Academy, aimed at mid- and senior-level SAI staff, included a dedicated day-long interaction on leadership, as well half a day seminar on the topics of SAI culture, organisational structure and ethics. Finally, under TOGETHER, we piloted and refined our approach for supporting ethics and SAI culture. This was done in particular within the context of SAI-level support to SAI Tanzania. Under the SAI Governance Academy, we developed and delivered a half-day module on the topic of SAI structure, culture and ethics, which was appraised as the second most important session by participants.

SAI Communications and Stakeholder Engagement

Stakeholder engagement comprises a significant element in SAI PMF, which assesses the SAI's relationship with key external stakeholders and identifies good practices, strengths and weaknesses that can aid further development. Under SPMR, SAI stakeholder analysis is an integral part of the step of assessing current performance. In practice, venturing out and surveying the views and expectations of stakeholders such as Parliament, the Executive, the media and citizens, on what the SAI is and should be doing, has been challenging for SAIs. Still, it has been recognized as equally important as the SAI PMF assessment. The feedback from stakeholders has informed the selection of strategic audit and other priorities, and the development of targeted communication aimed to strengthen SAIs' profile, relevance and impact. The stakeholder analysis approach was refined in 2023 based on discussions and interactions with external stakeholders, such as OECD-SIGMA.

Stakeholder engagement has its specific expression across the rest of the Well-Governed SAIs portfolio. In pICTure, the approach focuses on engagement with the Executive, since SAI ICT systems will need to consider and ideally align to the technological set-up of government for example as regards integrated financial management systems. Another aspect under this initiative is how to engage with donors with respect to

funding ICT-related needs. In CRISP, both risk and crisis management will often have a significant external stakeholder engagement element, related for example to reputation management or external communication. In TOGETHER, on the one hand, participating SAIs are empowered to engage in a dialogue with actors such as the Civil Service Commission or the Ministry of Labour. On the other hand, SAIs should focus on internal communication as part of their approach to promote a healthy and cohesive working environment. The current round of MASTERY is centered around the role SAIs can and should play in their external environment with respect to supporting PFM in the public sector. MASTERY exposes SAI leaders to the views and perspectives of external stakeholders and decision-makers, thereby supporting a more meaningful high-level engagement of SAIs. The SAI Governance Academy included a module on how to engage more constructively with Ministry of Finance, as a key external stakeholder.

Inclusiveness and Gender

Under the initiatives, there is already a strong focus on promoting gender and inclusiveness. In 2023, we developed and delivered a masterclass on inclusive leadership under Mastery. Within the scope of the SAI Governance Academy, we focused on topics of emotional intelligence and leading teams in an inclusive manner. When discussing the admittedly limited relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare, the SAI PMF team has incorporated a more pronounced gender perspective. Under SPMR, SAIs are encouraged to consider gender as a priority in their strategic plans. The SAI Strategic Management handbook includes a strong gender lens, providing relevant examples and instances where gender equality is crucial for SAIs. This approach was further enhanced for the subsequent rounds of SPMR, where a gender assessment is part of the main inputs for the development of the strategic plan. Finally, gender, inclusiveness and diversity form an integral part of the TOGETHER initiative, both as a concrete component of it and as part of the overall approach to supporting human resource management in SAIs.

F. 2023 Results Achieved

IDI Output Indicators

Expected Results	Indicator or No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results				
						2019	2020	2021	2022	2023
Independent review (IR) of SAI PMF assessments	6	% of all (i.e. cumulative) finalized SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55%	60%	64%	70%	70%
					Actual	56%	61%	67%	70%	72%
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1310 (44% female)	1400 (44% female)	1320 (40% female)	1350 (44% female)
					Actual	1235 (39%)	1279 (40% female)	1340 (41% female)	1351 (46% female)	1381 (41% female)

		training course) (and female participation rate each year)								
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads	5000 downloads	13000 downloads
					Actual	Final draft	Version 1 published in Eng	6430 downloads	13218 downloads	30735 Downloads (EN, FR, SP, AR)
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	119 (44% female)	270 (44% female)	310 (44% female)	500 (50% female)
					Actual	79 (47%)	239 (54% female)	367 (50% female)	565 (50% female)	750 (50% female)
Guidance material on risk and crisis management for SAIs developed and disseminated	38	Status and language availability of the guidance material	IDI Annual Performance & Accountability Reports	No material (2020)	Target			Version 0 public draft in Eng, Fre	Version 0 available in all languages	Version 0 available in all languages
					Actual			In progress	In progress (draft available in English)	Published in 4 languages (risk management) ¹
SAI professional staff capacity in risk and crisis management developed	39	(A) Cumulative number of staff trained (and female participation rate each year) (B) Number of SAIs supported in risk and crisis management practices	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	(A) 60 staff (44% female) (B) 20 SAIs	(A) 120 staff (B) 40 SAIs
					Actual	N/A	N/A	N/A	(A) 36 staff (28% female) (B) 18 SAIs ²	(A) 65 staff ³ (34% female) (B) 29 SAIs ⁴
SAIs supported in their risk and crisis management system development	40	Cumulative number of SAIs that have received direct support from IDI on developing t	IDI Annual Performance & Accountability Report	0 (2020)	Target	N/A	N/A	N/A	3 SAIs	3 SAIs
					Actual	N/A	N/A	N/A	0	4 SAIs

¹ Only risk management was subject to a guidance. Crisis management will be issued only after the course is piloted (in 2025).

² The target was related to a pilot workshop where originally three participants per SAI were to be invited. Due to resource considerations, participation was limited to two staff per SAI. Two SAIs could not join due to scheduling conflicts.

³ The target was related to a pilot workshop where originally three participants per SAI were to be invited. Due to resource considerations, participation was limited to two staff per SAI.

⁴ Not all invited SAIs were able or willing to participate.

		their risk and crisis management systems								
Guidance material on ICT governance developed and disseminated	41	Status and language availability of the guidance material.	IDI Annual Performance & Accountability Reports	No material (2020)	Target	N/A	N/A	N/A	Draft version available in English	Draft version available in English
					Actual	N/A	N/A	N/A	Delayed to 2023 ⁵	Work initiated. ⁶
SAI professional staff capacity in ICT governance developed	42	(A) Cumulative number of staff trained (and female participation rate each year) (B) Number of SAIs supported in ICT governance practices	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	(A) 100 Staff (44% female) (B) 25 SAIs ⁷	(A)74 staff (44% female) (B) 25 SAIs
					Actual	N/A	N/A	N/A	(A) 24 (29% female), (B) 5 SAIs	(A)208 staff (36% female) (B) 62 SAIs
SAIs supported in their ICT governance system development	43	Cumulative number of SAIs that have received direct support from IDI on developing their ICT governance systems	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5	11
					Actual	N/A	N/A	N/A	5	5 ⁸
Guidance material on SAI HRM developed	44	Status and language availability of training and guidance material	IDI Annual Performance & Accountability Reports	No guidance material (2020)	Target	N/A	N/A	Preliminary research for developing the material completed	Pilot version available in English	Updated version available in English, French, Spanish and Arabic
					Actual	N/A	N/A	Research done	Pilot version available in English	Updated version available in English and French, Arabic in progress
SAIs professional staff capacity on HRM Basics developed	45	(A) Cumulative number of SAI staff trained (and female participation rate)	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	(A) 30 Staff (44% female) (B) 10 SAIs	(A) 60 Staff (44% female) (B) 20 SAIs

⁵ The development of guidance material was postponed to 2023 to allow better incorporation of findings and lessons learnt from the pilot round of pICTURE.

⁶ Delayed since we wanted to leverage on expertise identified in the product development meeting held in November 2023. Experts from this group will now support development and is a priority 1st quarter 2024.

⁷ This target was accidentally removed in the IDI Operational Plan 2023, and has now been reinstated, as per the target set in the IDI Operational Plan 2022 (June update). The delivery of a global webinar was postponed to 2023 due to the need of directing our resources to the delivery of the pilot.

⁸ Next roll-out of pICTURE postponed to 2024.

		(B) Number of SAIs supported on HRM Basics			Actual	N/A	N/A	N/A	(A) 50 Staff (60% female) (B) 13 SAIs	(A) 106 ⁹ Staff (45% female) (B) 14 SAIs
SAIs supported in enhancing their HRM, Ethics, Gender & Inclusiveness governance	46	Cumulative number of SAIs supported in improving their systems on HRM, Ethics, Gender & Inclusiveness	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	0	6
					Actual	N/A	N/A	N/A	0	11
SAI Leaders participate in Leadership masterclasses	47	Number of SAI Leaders that have participated in leadership masterclass	IDI Internal Monitoring System	0 (2020)	Target	N/A	N/A	10	15	25
					Actual	N/A	N/A	8	13	38
Development of a SAI PMF application software	48	Status and availability (for SAIs) of the application	IDI internal monitoring system	No application	Target	N/A	N/A	N/A	Fully functional version launched (English, French, Spanish and Arabic)	Updated version launched (English, French, Spanish and Arabic)
					Actual	N/A	N/A	N/A	Fully functional version launched (English, French, Spanish)	Updated version launched January 2024 (English, Spanish, French) with 2022 SAI PMF version integrated.
Development of an IDI Strategic Management Software (StORy)	49	Status and availability (for SAIs) of the strategic management platform	IDI internal monitoring system	No Strategic Management Software	Target	N/A	N/A	Version Alpha of the Strategic Management Software tested and launched (English)	Version Beta of the Strategic Management Software tested and launched (English)	Strategic Management Software - StORy fully operational with additional languages (French, Spanish)
					Actual	N/A	N/A	Version Alpha of the Strategic Management Software	Version Beta of the Strategic Management Software	Strategic Management Software functioning in

⁹ 68 staff from the English pilot group (50) and from the European Court of Auditor (18) under the eLearning course on HRM fundamentals, and 38 staff as part of the SAI level support to SAI Tanzania.

									tested and launched (English)	tested and launched (English)	different languages and further developed, including risk management and reporting
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IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25	a) 80 b) 25 c) 30	a) 95 b) 19 c) 18
					Actual	a) 57 b) 4 c) 12	a) 70 b) 7 c) 14	a) 82 b) 11 c) 17	a) 89 b) 14 c) 18	a) 96 b) 17 c) 20
SAI performance assessments used	5	Percentage of all (cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90 %	90 %	90 %	90%	89%
					Actual	78 %	84 %	85 %	87 %	87%
SAI strategic	6	Cumulative number	IDI Annual	0 (2018)	Target	10	15	20	25	30
					Actual	7	15	21	36	41

plans developed		of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	Performance & Accountability Reports							
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	3	15	25	30
					Actual	0	0	10	23	30
SAI Action Plan on leadership masterclass topic developed	28	Cumulative number of SAIs with a finalised action plan on specific leadership masterclass topic	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	1	5	5
					Actual	N/A	N/A	1	1 ¹⁰	3
SAI leaders report on the Implementation of Action Plans	29	Cumulative number of SAI leaders (supported by IDI's) that report progress in the implementation of action plans	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	3	5
					Actual	N/A	N/A	N/A	1	3
	30			0 (2020)	Target	N/A	N/A	N/A	10	20

¹⁰ The design of the MASTERY initiative changed after the pilot round. SAI leaders are no longer expected to develop an action plan under the initiative, rendering the target irrelevant.

SAI Integrated Assessment (Review) on HR, Ethics, Gender & Inclusiveness conducted		Cumulative number of SAIs with a finalised Integrated assessment report on HR, Ethics, Gender & Inclusiveness	IDI Annual Performance & Accountability Reports		Actual	N/A	N/A	N/A	0 ¹¹	11 ¹²
SAI Integrated Assessments on HR, Ethics, Gender & Inclusiveness used	31	Cumulative number of all finalised SAI Integrated assessment on HR, Ethics, Gender & Inclusiveness that are reported as having been used as basis for improvement	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	0	6
					Actual	N/A	N/A	N/A	0	5
SAIs are implementing integrated risk and crisis management systems, that fulfil minimum quality requirements defined in relevant	32	Cumulative number of SAIs (supported by IDI) that have implemented an integrated risk management or an integrated crisis management system	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	5	10
					Actual	N/A	N/A	N/A	0 ¹³	10

¹¹ Due to slight delays with the development of the TOGETHER material in 2022, the eLearning course, which formed the methodological basis for the HRM Integrated review, could only be launched during 4th quarter of 2022. 11 SAIs have launched their HRM Integrated review process with the planning stage completed, and the field work on progress as of date.

¹² This figure includes only SAIs from the English pilot round. French and Arabic roll-out were postponed to 2022 due to delays made necessary with the significant extent of adaptation work to do on the translated material.

¹³ The pilot workshop on risk management only took place in December 2022, due to scheduling issues and more time needed to develop and test the approach and material. As a result, activities to support SAIs on implementing such systems are rescheduled to 2023.

guidance material										
SAI assessment of current situation on ICT governance	33	Cumulative number of SAIs with a finalised assessment of current situation on ICT governance	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	4 ¹⁴	5
					Actual	N/A	N/A	N/A	0	4
SAI assessment of current situation on ICT governance used to develop an ICT strategy	34	Cumulative number of SAIs who have used their assessment of current situation on ICT governance as a basis to develop their ICT strategy	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	4 ¹⁵	4
					Actual	N/A	N/A	N/A	0	4
SAI report on implementation of their ICT strategy	35	Cumulative number of SAIs that report progress in the implementation of their ICT strategies	IDI Annual Performance & Accountability Reports	0 (2020)	Target	N/A	N/A	N/A	N/A	5
					Actual	N/A	N/A	N/A	N/A	0 ¹⁶
Use of the SAI PMF application	36	Cumulative number of SAIs conducting their SAI PMF assessments using the application	IDI Internal monitoring system	0 (2020)	Target	N/A	N/A	N/A	5	15
					Actual	N/A	N/A	N/A	6	6 ¹⁷
	37			0 (2020)	Target	N/A	N/A	N/A	10	20

¹⁴ This target was mistyped as 5 in the IDI Operational Plan 2023, and has now been returned to 4, as per the target set in the IDI Operational Plan 2022 (June update). The assessments were started in 2022 but has taken a little longer to finalise than planned.

¹⁵ This target was mistyped as 5 in the IDI Operational Plan 2022 (June update), and was returned to its original value of 4 IDI in the IDI Operational Plan 2023. Since the assessments have taken longer to finalise the ICT strategy workshop was shifted to 2023.

¹⁶ The SAIs are in the initial steps of implementing their strategies.

¹⁷ By year-end, SAIs participating in SPMR III had not made a formal decision to use the e-SAI PMF for conducting their assessments.

SAIs using the Strategic Management Software (SToRy)		Cumulative number of SAIs having taken a licence to use the strategic management platform	IDI internal monitoring system		Actual	N/A	N/A	N/A	1 ¹⁸	1 ¹⁹
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G. Financial overview

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

	Revised Budget 2023	Actual Expenditures 2023	% difference over budget
Allocated Staff Costs	2,242,825	2,027,880	-10%
Allocated Overheads costs	2,866,842	2,580,337	-10%
Direct Staff Costs	13,122,668	13,317,262	1%
Delivery Costs	10,461,728	9,468,380	-9%
Sum	28,694,063	27,393,859	-5%

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

H. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate and developmental risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational and natural risks that, if realised, could undermine the delivery of the IDI strategic plan.

IDI has not identified additional risks which may prevent the well-governed SAIs work stream from delivering its expected results beyond those captured at the overall IDI level.

I. Lessons Learned

The following new lessons were learned during 2023:

In Mastery, prioritising effective communication strategies, tailoring content to meet specific needs, and continuously adapting based on feedback were key in ensuring participants satisfaction and overall effectiveness of the masterclasses.

¹⁸ Although only one SAI has bought a license to Story, a large group of SAIs are testing the tool and are benefitting from an extended trial period.

¹⁹ Despite interest, only one SAI has acquired a license. This SAI is not part of the main IDI target (OECD DAC countries) which suggests that despite its low level negotiated by IDI, the cost of the license may be an obstacle.

IDI Delivery Model

Adaptation and contextualisation of digital courses for different INTOSAI regions and language groups requires appropriate time and resources: In 2022 and 2023, we tested an approach under TOGETHER and SMPR to develop and deliver fully-fledged eLearning courses for SAIs' participants with the help of external developers. Feedback from participants highlighted an attractive design, improved learning experience, and better navigation and interactivity. However, during the product adaptation process of the TOGETHER eLearning material in CREFIAF and ARABOSAI in 2023, external ownership of design software and high development costs were identified as factors hindering optimal adaptation. This made contextualization more challenging compared to in-house developed eLearning courses or to traditional face-to-face training materials. To address this, we are considering extending the involvement of developers to the regional or language adaptation stage, or earlier evaluating the appropriate level of digital sophistication of a course contents, especially for areas or topics seeming to present greater potential for adaptation and regional contextualization.

Leadership engagement is critical and we need to better exploit such opportunities: In 2023, we had various activities where we engaged with Heads of SAIs in the context of specific initiatives. This included the Mastery events, but also an SMPR Leadership kick-off and a TOGETHER SAI-level support visit on Ethics Management to Tanzania. In the framework of those, we could also raise with SAI leadership important aspects related to their SAI's participation in other work stream activities. Capitalizing on such opportunities is crucial in order to foster high-level understanding and ownership for our support.

New delivery forms such as the How-to-Governance podcast can generate strong interest, despite significant time efforts: In 2023, we launched a new podcast series focused on exploring global trends in public sector governance. The two initial episodes on sustainability reporting were viewed by a wide audience and generated significant interest. However, they also assumed substantial time and resources in terms of preparation.

Conducting online sessions (for example to introduce the concepts) before in-person delivery allows participants to get better prepared for the intervention and to reduce the time needed onsite, hence the delivery costs. Asking participants to prepare presentation in advance also helps to make them better prepared for the intervention through reducing the need for awareness at the start.

Conducting **pre-intervention surveys** is a way to measure the maturity of participating SAIs in a topic, allows a better focused delivery of the intervention and will also allow a better assessment of progress in the future. For example, SAIs participating in CRISP were asked to respond to such surveys.

Mobilising and Developing Appropriate Expertise

Brining in expert knowledge from outside the SAI community is much appreciated by participants: With an ever-evolving global landscape and challenges, SAIs increasingly recognise the need to engage and learn from the experiences and perspectives of others. In 2023, we enhanced our work with external experts, including such from the private sector, for example within Mastery, pICTURE and the SAI Governance Academy. This yielded rich and inspiring learnings for participants.

New approaches to identifying Resource Persons can add value: For the pICTURE initiative a new approach was tried out to identify resource persons. A global announcement was made where we invited interested

people to apply. The rationale behind this is that ICT is a fairly new topic where the existing network is smaller which entails that it was more challenging to identify specific persons directly. It was an attempt to also attract expertise outside the INTOSAI community. Response to the announcement was one key source to form the group of experts that joined forces in a product development meeting in Istanbul to discuss enhancements and finetuning of the pICTURE material and approach. Positive feedback has been provided on the dynamics and sharing of experiences across. IDI is very happy that several from this group will continue on to support the further pICTURE roll-out as resource persons, drawing on experiences and expertise from both the SAI community and private sector.

A more proactive approach to facilitating SAI-level support provides opportunities for a more meaningful engagement: SAI-level individual support has previously been limited within our workstream initiatives due mainly to resource constraints and an on-demand approach. The availability of expertise within IDI may also not always align with specific areas of support requested by SAIs. To address this, the SAI-level support component of the TOGETHER initiative tried a proactive approach. We identified areas of HRM governance where we have expertise or can rely on the TOGETHER resource pool. Additionally, we worked closely with SAIs to prioritize and explore country-level support. This is how in 2023, we launched a support process with the National Audit Office of Tanzania on Ethics management, which we will continue in 2024. This type of support allows us to understand the SAI's context, develop case studies, and align our interventions effectively. Clear communication and managing expectations from the start are critical, ensuring that the SAI understands this is not a broad, long-term intervention that encompasses multiple support areas.