

# PERFORMANCE & ACCOUNTABILITY

## REPORT 2023 HIGHLIGHTS



MARCH 2023

# FROM THE DIRECTOR GENERAL'S DESK



As we present the INTOSAI Development Initiative's (IDI) Performance and Accountability Report 2023, I am both proud and grateful for the journey we have undertaken during the year. This report is a reflection of our collective commitment to fostering transparency and accountability globally.

2023 unfolded against a backdrop of international geopolitical and economic challenges. The world faced the enduring impacts of a global pandemic, escalating wars and social unrest, and heightened international tensions. In the face of these adversities, IDI stood resolute in its mission to support the capacity development of Supreme Audit Institutions (SAIs) and strengthen the transparency

and accountability environment across 185 countries. SAIs across the world upheld their efforts to preserve the values of democracy and public sector oversight and to mitigate the undesirable and disproportionate effects of impaired governance on the marginalised, women, children and weaker sections of society.

This year marked the conclusion of IDI's strategic plan 2019-2023. During these five years, we not only met most of our targets for each year but, in many cases, exceeded our goals. Amidst the many global challenges, IDI's reliance on eLearning, hybrid delivery of initiatives, and innovative practices emerged as cornerstones of our success. By embracing these transformative approaches, we ensured the continuity of our efforts and the delivery of valuable support to SAIs and other stakeholders. The global acceptance and success of our efforts during these five years underscore the effectiveness of our strategic choices – choices that are driven by the needs of SAIs and formulated in consultation with them.

Our initiatives across the four work streams – Independent, Well Governed, Professional, and Relevant SAIs – continued to make significant strides in 2023. The Bilateral Support and Global Foundations Unit played a similar pivotal role in fostering collaboration and support.

Our SAI Independence work stream had a steady inflow of cases from SAIs facing independence challenges. We have issued two comprehensive assessment reports

that have been well received and have also followed up on previous cases. Regarding SAI governance, our long-standing initiative on Strategy, Performance Measurement and Reporting (SPMR) has been at the forefront of supporting SAIs to become model organisations for transparency and accountability. SPMR's main premise is that for SAIs to have impact on other institutions' accountability and transparency, they need to lead by example. More than 60 SAIs have participated thus far.

After having successfully completed the Professional Education for SAI Auditors (PESA) Pilot, we decided to scale up and offer the certification on a regular basis. We scaled up our commitment to the development of competent SAI auditors in a big way by launching the Centre for SAI Audit Professionals at IDI's Global Summit for Professionalisation of SAI Auditors. As part of our Relevant SAIs work stream, reinforcing our commitment to supporting digitalisation, our initiative Leveraging on Technological Advancement (LOTA) offered the LOTA Pioneers component during the year.

While the ongoing country-level programmes were sustained under the bilateral support portfolio, a further eight countries were targeted under the Global SAI Accountability Initiative (GSAI). The Global Foundations Unit (GPU) initiated the Brokering Upscaled SAI Support (BUSS) initiative in addition to its cooperation with stakeholders and communication activities.

As in previous years, the success of our endeavours bears witness to the dedication and hard work of our team, partners, and stakeholders. I commend the IDI team for their resilience, adaptability, and dedication. I would like to express my gratitude to our donors, whose stable and long-term support has been instrumental in our achievements. To our many stakeholders, whose collaboration and engagement have been vital, I extend my sincere appreciation.

As we reflect on the 2023 results, let us also look forward with optimism and determination to implementing our new strategic plan 2024-2029. The challenges may persist, but with our collective efforts, we are well-positioned to navigate the evolving landscape and continue making a meaningful difference in the years to come.

Einar E. Gorrissen

# GLOBAL SUPPORT, GLOBAL IMPACT



152

SAIs participated in long-term IDI capacity development initiatives; 25 in standalone training initiatives; and 162 in knowledge-sharing and awareness-raising events



210

SAI teams supported through 27 long-term capacity development initiatives



5

SAIs provided with long-term, holistic bilateral support, and peer support facilitated for 12 SAIs



2110

SAI staff participated in IDI initiatives, including 2002 in long-term capacity development initiatives and 108 in standalone training initiatives



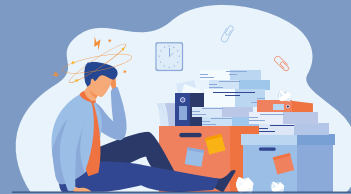
2695

Staff from SAIs and other stakeholders participated in knowledge-sharing and awareness-raising events. In addition, another 758 staff participated in open IDI online events and other events where their registration details could not be collected



48

SAIs supported to integrate elements of inclusion and gender into their strategic plans and/or audits



28

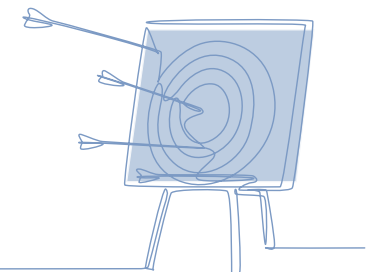
14 SAIs in fragile and 14 SAIs in conflict-affected situations participated in long-term IDI capacity development initiatives



2777

Days' worth of in-kind support provided by SAIs. 13 Partnerships (including strategic partnerships and other agreements) working together to strengthen public external audit

As presented in the IDI Operational Plan 2023, we had a target of 140+ SAIs participating in our initiatives. In terms of achievement, as compared to 187 SAIs in 2022, 185 SAIs were part of our initiatives this year. This included 152 in long-term capacity development initiatives including those where IDI brokered support e.g. BUSS and Saudi Fund for Improved SAI Performance (FISP). This number was a slight reduction from 168 SAIs in 2022. In terms of our support to SAI teams, it was 210 this year as compared to the target of 200+ and achievement of 280 last year. In terms of participation of SAI and non SAI staff across all our initiatives, this year the number was 4805 against a target of 3500+. The number last year was 5441. We supported 48 SAIs to integrate elements of inclusion and gender into their strategic plans and/or audits. While we missed the target of 50+ SAIs, it was more as compared to 43 SAIs last year. The other indicators for the year met the targets and were comparable to the achievements in 2022.



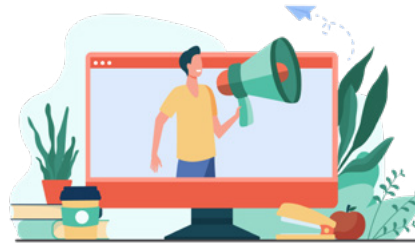
# CROSS-CUTTING PRIORITIES

IDI ensured its cross-cutting priorities were reflected throughout its work in 2023



## SAI Culture and Leadership

SAI development is a change process. This requires committed and effective leadership, and a recognition that change cannot happen without understanding and working within the culture of an organisation. IDI initiatives across all work streams, bilateral support and GFU engage with and support SAI leadership in change processes.



## SAI Communications and Stakeholder Management

To deliver value and benefits for all, and to embark on successful change processes, IDI supports SAIs in becoming more outward-facing organisations, focused on effective communications and stakeholder management.



## Inclusiveness and Gender

IDI's vision is a world where SAIs are gender-responsive, leave no one behind and benefit everyone. Thus, IDI's ambition is to step up IDI engagement on gender, intersectionality and inclusiveness. IDI supports SAIs to be gender responsive organisations and to conduct audits that contribute to gender equality. IDI seeks active collaboration with SAIs, INTOSAI bodies, relevant organisations and stakeholders, and continues its gender and inclusiveness engagement.

During 2023, the following examples show IDI's engagement with leadership, stakeholders, gender and inclusiveness. They also emphasise how different cross-cutting priorities interlink with each other.

## Culture and Leadership: Supporting SAI leaders and reflecting on SAI culture

At the end of 2023, we launched the SAI Governance Academy, with middle- and senior-level SAI management staff. Focusing on individual professional learning, this one-week format aims to bring the essence of our governance portfolio to SAI leaders and support them in their role.

Under MASTERY- our initiative exclusively aimed at building knowledge at the level of SAI leadership, we engaged with 38 heads of SAIs in three masterclasses on public financial management (PFM) and foresight, SAI independence and inclusive leadership. The new round of SPMR kicked off with a three-day leadership meeting for ten heads of SAIs, focused on their role for steering strategic management.

During the year we also delivered several components of the third cohort of the SAI Young Leaders (SYL) initiative.

SAI culture is a critical yet often intangible driver of SAI performance. The relationship between culture and organisational structure was one of the topics explored in the inaugural SAI Governance Academy. Under TOGETHER- our initiative focusing on human resources, ethics and inclusion - we worked on the ground with SAI Tanzania on their new code of ethics and supporting processes, which are strongly intertwined with SAI culture.



SAI Governance Academy Opening in Tbilisi, Georgia

## Culture and Leadership: Bringing a culture of professionalism, innovation, quality, and sustainability to SAI audit practices

SAI Leaders from across the International Organisation of Supreme Audit Institutions (INTOSAI) regions, key INTOSAI stakeholders and external partners came together for vibrant and lively discussions on enhancing professionalization, sustainability, innovation, and quality of SAI audit practices at IDI's Global Summit for Professionalisation of SAI Auditors. The Summit saw active participation of leadership of professional accountancy organisations like Association of Chartered Certified Accountants (ACCA), Chartered Institute of Public Finance and Accountancy (CIPFA) and International Federation of Accountants (IFAC), external partners like Organisation of Economic Cooperation and Development (OECD) and Global Fund and INTOSAI partners like INTOSAI Chair, Chair of Task-force on INTOSAI Auditor Professionalisation (TFIAP), INTOSAI Journal and INTOSAI Performance Audit Subcommittee (PAS) Chair. We held a separate session with a specific focus on Small Island Development States (SIDS) with substantial contribution from SAI leaders from Maldives, Caribbean Organisation of Supreme Audit Institutions (CAROSAI), and the Secretary General of CAROSAI and CEO of Pacific Organisation of Supreme Audit Institutions (PASAI) Secretariat. The Summit had more than 150 attendees, with more than 60 in person delegates.



We also seized this opportunity to **launch IDI's Centre for SAI Audit Professionals**, which will bring together auditors and stakeholders globally to explore and innovate for future of SAI audits, co-create and use professional audit practice resources, benefit from professional certifications like PESA and audit quality management, have opportunities for professional learning & growth and continuing professional development.

*"Audit Quality is our licence to operate"*

**Gareth Davies**  
Comptroller and Auditor General  
UK

*"Auditor competence is the key to unlocking audit quality. PESA and The Centre for SAI Audit Professionals will provide all SAI auditors with access to that key!"*

**Bruce Vivian**  
Principal Accountancy Education  
IFAC

**More about the Summit**  
<https://idi.no/work-streams/professional-sais/idi-global-summit-for-professionalisation-of-sai-auditors>

## Consolidating and expanding stakeholder coalitions for SAI independence

*Wide-reaching advocacy and partnership efforts to raise the profile of SAIs*

In 2023, the SAI independence work stream continued expanding its advocacy and stakeholder engagement activities to broaden the support for independent SAIs. At the global level, we used the INTOSAI-Donor Cooperation platform to effectively engage with development partners and identify areas for possible synergies. The partnerships with Transparency International (TI) and the Extractive Industries Transparency Initiative (EITI) provided scope for interacting with broader audiences and continuously raise the profile of independent SAIs. One highlight was the workshop to adapt the joint IDI-TI resource kit, “Safeguarding the Independence of Supreme Audit Institutions – A Resource Kit for Civil Society Organisations” focused on increasing engagement between horizontal and vertical actors in the accountability ecosystem. The workshop brought together practitioners with perspectives from good governance, rule of law, civil society and the public sector, including SAI Mexico, World Justice Project, FIASEP Foundation (Spain), Afro Leadership (Cameroon), TI, and Paradigm Leadership Support Initiative (Nigeria). Another highlight was the joint MASTERY event with the Organisation for Economic Co-Operation and Development (OECD) on SAI independence, which brought together SAI leaders and global development practitioners from institutions such as OECD, the African Development Bank, the International Monetary Fund and USAID. The Masterclass resulted in the launch of the IDI-OECD-IMF research project to support the development of OECD standards on SAI Independence.



*IDI-OECD Masterclass on SAI Independence, Paris*



*Workshop on adapting the SAI-CSO resource kit on independence in Mexico*

## Partnering to shape dialogue on oversight of sustainability reporting in the public sector

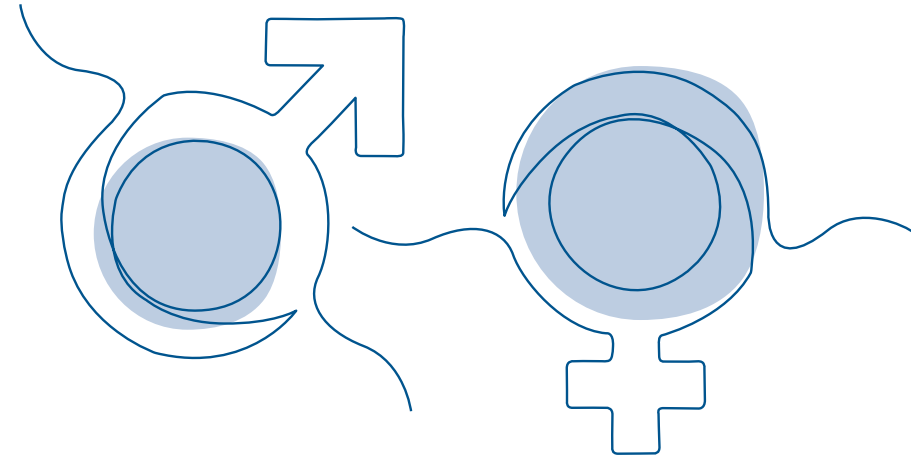
Sustainability reporting and assurance in the public sector has become an increasingly significant and relevant area of work, and many standard setters and regulators are investing resources into producing work in this area for both the public and private sectors. Our discussions with key partners from IFAC and ACCA showed a need for SAIs to not only be aware of developments in this field, but to actively participate in shaping these discussions in the public sector. Recognizing this, we partnered with IFAC and ACCA to explore the role of SAIs in providing oversight on sustainability reporting in the public sector. We jointly held a series of roundtable discussions with key stakeholders, resulting in a report on ‘Preparing for Sustainability Reporting and Assurance’. We launched the executive summary at the ACCA- United Nations Conference on Trade and Development (UNCTAD) Symposium – Developing Public Sector Sustainability Reporting Standards held at the World Investment Forum in October 2023 and the full report was launched at IDI’s Global Summit in London in November 2023. The full report is available [here](#).





Panel discussion at the lunch of the full report at the Global Summit in London (October 2023)

IDI involvement brought perspectives about linking sustainability to the holistic concept of sustainable development, recognising the diverse ways in which sustainability reporting currently happens in the public sector and the value that SAI audits can provide in this area.



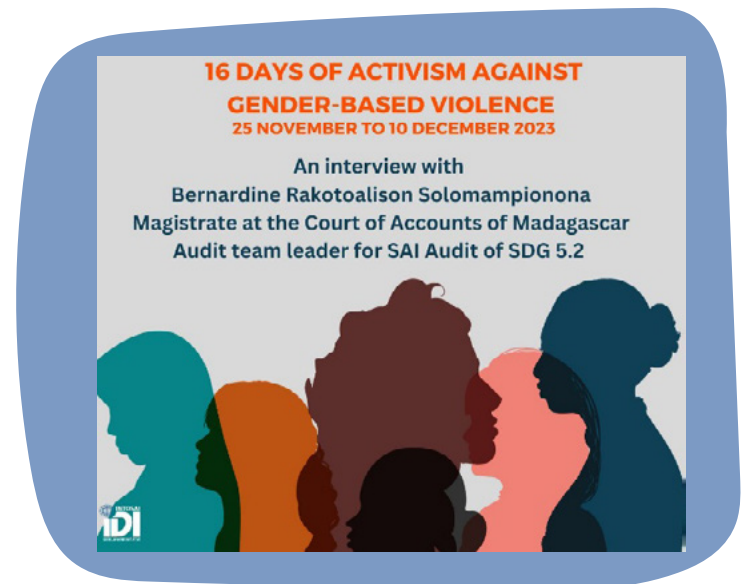
## Inclusive leadership and audits linked to gender-based violence and accessibility

In September 2023, in cooperation with SAI Turkey, we hosted a masterclass on inclusive leadership, attended by 13 SAI leaders. The event explored the vital concept of spearheading inclusivity and served as a forum for head of SAIs to share their diversity and inclusion practices, and gain new perspectives and insights from internationally renowned experts and practitioners.

SAI Madagascar completed an audit on gender-based violence with peer support under the bilateral support project funded by USAID. SAI Guinea, under the PAP-APP programme, was also supported in conducting an audit on accessibility in public decision-making bodies for women and people with disabilities.

48 Equal Futures Audit Changemakers from 24 SAIs (15 in English and 9 in Spanish), who are functional and technical leaders in their SAIs have embarked on a journey for bringing equality and inclusion to the audit world. They will do so by strategizing to audit for equality and conducting audits of equality and inclusion in areas of marginalization in their countries.

We brought the SAI community, CSOs and academia together to discuss ideas related to 'Innovating for Inclusion' as a part of the SAI Innovations Initiative. At the SAI Innovations marketplace, SAI Brazil together with GIZ shared their experience with the use of satellite information to combat human rights violations in extractive industries.



SAI Madagascar's Audit of SDG 5.2, featured on IDI's social media for 16 Days of Activism Against Gender-Based Violence 2023

# PERFORMANCE AGAINST KEY IDI 2023 TARGETS

Indicator <sup>1</sup>	Target	Result
<b>Global Outreach:</b> Number of SAIs participating in IDI initiatives in 2023	140	185
<b>Independent SAIs:</b> Cumulative % of cases of threats to SAI independence referred to IDI to which IDI helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	100%	95%
<b>Well-Governed SAIs:</b> Cumulative number of SAIs that finalise a SAI-level strategic plan	30	41
<b>Professional SAIs:</b> Cumulative number of SAI auditors passing assessments to receive PESA-P certificate of competence	320	288
<b>Relevant SAIs:</b> Cumulative number of SAIs supported in exploring the use of data analytics in audit	39	48 (28) <sup>2</sup>
<b>Bilateral Support:</b> Cumulative number of SAIs in challenging environments supported bilaterally by IDI to conduct peer supported audits and disseminate the findings	5	5
<b>Global Foundations:</b> Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/ providers of support	75	122
<b>Inclusiveness and Gender:</b> Cumulative number of SAIs supported to integrate elements of inclusiveness and gender in their strategic plans	15	17

<sup>1</sup> Performance against all targets in IDI's 2023 plan are reported in the PAR appendices.

<sup>2</sup> An online module on use of data analytics in audit was available to all 48 SAIs participating in Audit of SDGs implementation (ASDGI). IDI's learning management system's access data shows that 28 SAIs accessed the available online module.



# 2023 HIGHLIGHTS – SUMMARY PAGE



Independent SAIs  
Work Stream

[DOWNLOAD APPENDIX](#)



Well-Governed SAIs  
Work Stream

[DOWNLOAD APPENDIX](#)



Professional SAIs  
Work Stream

[DOWNLOAD APPENDIX](#)



Relevant SAIs Work  
Stream

[DOWNLOAD APPENDIX](#)



Bilateral Support

[DOWNLOAD APPENDIX](#)



Global Foundations

[DOWNLOAD APPENDIX](#)



# INDEPENDENT SAIS WORK STREAM

## Performance Snapshot

- 1st IDI-ARABOSAI symposium on SAI Independence
- Contributed to IMF Fiscal Transparency Seminar in Sub-Saharan Africa
- Contributed to EITI Global Conference



**Broader Stakeholder Engagement**

- 4100+ visitors on the SAI Independence Resource Center (SIRC)
- Communication material on SAI Independence



**Effective Use of Digital Channels**

- Steady increase in the number of SIRAM cases received
- Development of proactive approach to support SAI Independence



**Timely Response to Emerging Threats**

- Strengthening of Extractive Industries through SAIs: Challenges and Opportunities
- Concept note on Proactive advocacy of SAI Independence



**Publication of Knowledge Products**

- Targeted support to SAIs to respond to emerging needs
- Enhanced country level support through greater synergies with other workstreams and partners



**Provision of Agile Support to SAIs**



# INDEPENDENT SAIS WORK STREAM

## Protect and enhance SAI Independence

*Effective reactive and proactive advocacy for SAI Independence*

Consistent with the trend observed in recent years, 2023 saw a steady increase in threats reported through the **SAI Independence Rapid Advocacy Mechanism (SIRAM)**. To adjust to the complexity of the cases and to respond to demands from stakeholders we have developed a new set of responses which focus both on reactive and proactive advocacy.

In 2023, we issued two SIRAM reports related to the SAIs of Montenegro and Poland, in lieu of statements of concerns, which have drawn interest from stakeholders. We have also been active in Croatia, Cyprus and Sierra Leone, where we have provided advocacy support or followed-up on previous cases.

Building on insights gathered from SIRAM that point to a regional concentration of cases, we facilitated the establishment of reference groups for proactive advocacy in three INTOSAI regions: AFROSAI, EUROSAI and OLACEFS. These reference groups have been established as platforms where regional stakeholders can discuss challenges affecting SAI independence from a regional lens and develop proactive approaches for advocacy.

*“Guided by the concern about the independence of the institution that has been guarding the public money spending in Poland for more than 100 years, and its ability to fulfil constitutional responsibilities, I solicited the IDI for the activation of SIRAM. After a thorough assessment, the report confirmed that several principles of the independence of SAIs, as encapsulated by international standards, were violated.*

*The SIRAM report was sent to the stakeholders of the SAI in Poland (Marshal of the Sejm Parliament, President of the Republic of Poland, Prime Minister, Deputies and Senators), to the European Commission (Chairman, Commissioners) to the SAI’s counterparts in Europe and around the world.*

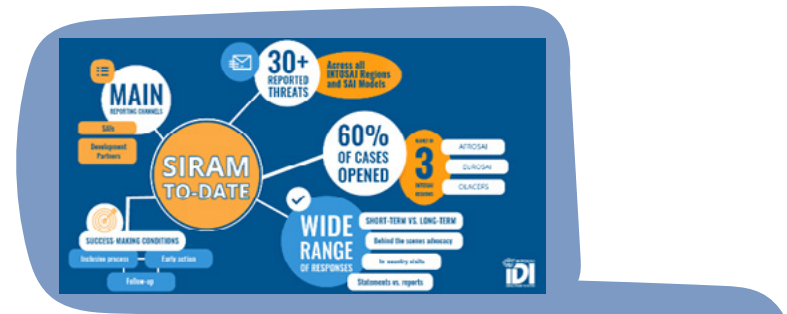
*The President of the European Commission forwarded a copy of the SIRAM report in Poland to the Directorate-General for Budget of the European Commission responsible for managing the European Union budget.*

*Additionally, the Contact Committee of the Presidents of the Supreme Audit Institutions of the European Union prepared and adopted a statement, based on the SIRAM report, condemning actions aimed at attacking the independence of the SAI and calling for a solution to the situation.*

*Finally, after the parliamentary elections, the situation improved. The top management of the SAI is now complete – three vice-presidents and the director general, and other members of the council have been appointed. As a result, the Council of the SAI resumed its operations in January 2024 and more appointments are on the way. We are still facing some budget constraints but hopefully the situation will improve.*

*I would like to thank the IDI for its engagement, professionalism, and availability. In my opinion, the long-lasting experience of the IDI is undeniable. It helped and will help. I would therefore strongly encourage all Heads of SAIs who encounter similar restrictions to their independence, not to wait until the last moment and notify IDI as soon as possible when similar threats arise.”*

**Mr Marian Banaś, the President of the Supreme Audit Office of Poland**



Presentation of the SIRAM Report in Poland



# INDEPENDENT SAIS WORK STREAM

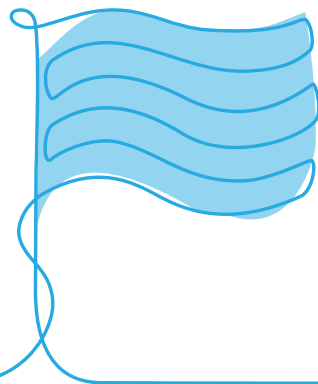
## Mobilise advocates for SAI Independence

Giving life to the SAI- Civil Society Organisations (CSO) resource kit on SAI Independence and tailoring it for country-level interactions.

Building on the success of the IDI- TI Resource Kit for CSOs on Safeguarding the Independence of SAIs, we worked towards disseminating its content and used it to enhance collaboration between SAIs and CSOs.

One direct output was the decision of the TI Chapter in Lebanon to adapt the content of the resource kit to its country context and use it to facilitate interactions with the SAI. Another result was the use of the resource kit by TI Kenya. In fact, upon the request of SAI Ghana, TI Kenya was called in to build capacities of CSOs in Ghana, including TI Ghana.

Additionally, three workshops were organized in 2023. The first one was organized for SAI Mexico where staff were trained in strengthening their interactions with CSO. The materials were also utilized in Malawi at the request of the European Union (EU) delegation to support the delivery of the annual multistakeholder Anti-corruption Conference, Voices of Accountability. Finally, the resource kit was also used during the first Nigeria Accountability Summit where more than 100 local actors met to discuss policy challenges for accountability.

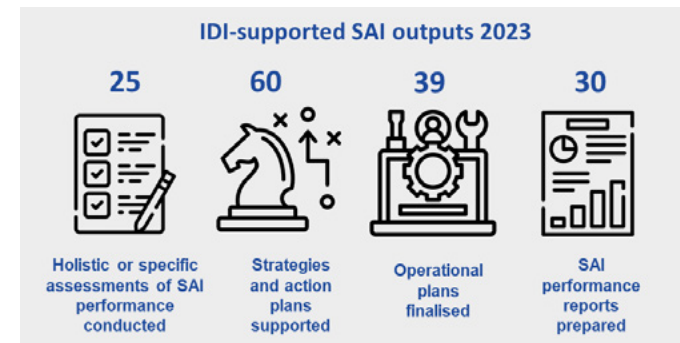
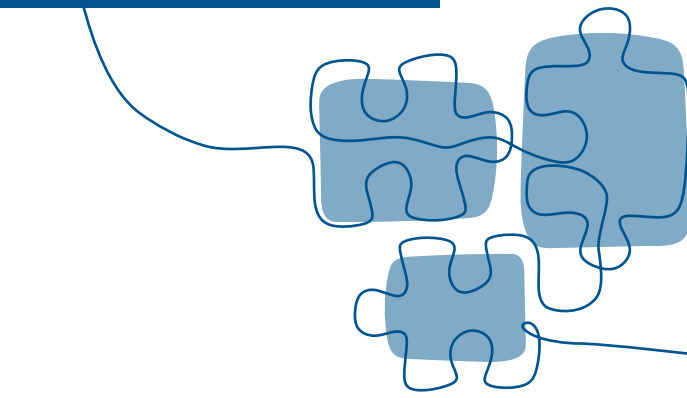




# WELL-GOVERNED SAIS WORK STREAM

## Performance Snapshot

Strategic Management		Organisational Management		Risk and Resilience	
<ul style="list-style-type: none"> <li>✓ Improved version of E-SAI-PMF released in all IDI languages</li> <li>✓ CAROSAI facilitation programme Round 2 finalised</li> <li>✓ Framework revision consultations launched</li> </ul>	<ul style="list-style-type: none"> <li>✓ Knowledge-sharing and refresher workshops SPMR Round 1 and implementation &amp; reporting workshop Round 2</li> <li>✓ Revised SPMR approach</li> <li>✓ SPMR Round 3 launched with leadership kick-off</li> </ul>	<ul style="list-style-type: none"> <li>✓ Finalised pilot in AFROSAI-E</li> <li>✓ Large-scale product development meeting and work on leading digital change and design thinking modules</li> <li>✓ Global webinar with over 150 participants</li> </ul>	<ul style="list-style-type: none"> <li>✓ 11 SAIs finalised their HRM review and prepared action plans</li> <li>✓ Prepared launch of initiative in French, incl. adaptation of material</li> <li>✓ SAI-level support on ethics to SAI Tanzania</li> </ul>	<ul style="list-style-type: none"> <li>✓ Quick reference guide on risk management published</li> <li>✓ Risk maturity assessment tool and crisis management course developed</li> <li>✓ Risk management course in ARABOSAI</li> </ul>	<ul style="list-style-type: none"> <li>✓ Three masterclasses on SAI independence, PFM and foresight and inclusive leadership delivered to 38 SAI leaders</li> <li>✓ Launched preparation on new topic of leading change</li> </ul>
		<ul style="list-style-type: none"> <li>✓ Two episodes of the How-to-Governance podcast series on SAIs and sustainability reporting released</li> <li>✓ Governance Academy launched for SAI middle- and senior management, with topics on emotional intelligence and inclusive leadership, digital transformation and engaging with Ministry of Finance on PFM</li> <li>✓ Long-term earmarked funding for the work stream under SPMR ACT secured</li> </ul>			





# WELL-GOVERNED SAIS WORK STREAM

## Leading with foresight, supporting with insight

*MASTERY and the SAI Governance Academy arming SAI leadership and managers with strategic foresight and governance insight*

Since its pilot event on SAI independence in 2021, MASTERY has become a key IDI initiative for Heads of SAIs. Offering short and intensive masterclasses on crucial topics for SAIs, MASTERY is a rich and immersive experience that enables in-depth exploration and peer learning among groups of SAI leaders. In 2023, MASTERY significantly scaled up its activities and organized a total of three interactions for 38 SAI leaders. Starting with an event in Manila, the Philippines, on PFM and Foresight in spring, we then ran a second round of our masterclass on SAI independence in Paris, in cooperation with the OECD. Finally, in autumn, a new topic was launched, namely inclusive leadership. This masterclass took place in Istanbul, in cooperation with the SAI of Turkey. Also in 2023, we started preparations for a new topic on leading change and commenced work on a joint masterclass with the OECD on PFM and performance auditing.

Closely linked to MASTERY, towards the end of 2023, IDI launched the inaugural SAI Governance Academy. This highly interactive, collaborative event comprises a concentrated version of our governance initiatives. The Academy offers the insights, methods and tools needed to influence and lead sustainable SAI change from the inside of the organisation.

Hence, it targets specifically SAI middle and senior SAI managers and aims to boost their leadership trajectory. Participants from seven SAIs – Albania, Georgia, Ghana, Kenya, Tunisia, and Türkiye embarked on their governance journey during an immersive five-day workshop. They had the opportunity to learn from IDI and internationally renowned experts on how to think and act holistically about SAI governance on three levels – as an individual, as part of the organisation, and as an integral part of their country’s public sector. The Academy included expert-led modules on inclusive leadership, emotional intelligence, leading digital change and PFM. At the end of an intensive week, participants devised and presented their proposals on how to lead and sustain change in their teams and SAIs.

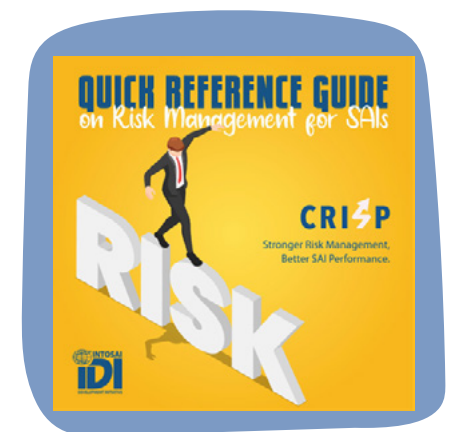
## Exploiting opportunities, embracing risks

*A suite of practical tools accompanies our support to stronger risk and crisis management in SAIs*

The Chinese symbol for risk consists of two words, namely “danger” and “opportunity”. This dichotomy lies at the heart of our CRISP (Crisis and Risk Management) initiative that not only helps SAIs avoid the dangers of heightened risks, but also enables them to exploit the opportunities of success that risk can bring. Since navigating risk and uncertainty is a fine balancing act, CRISP has undertaken a highly practical, hands-on approach to assist SAIs in mastering such skills. This entails regular sessions with each of the 31 participating SAIs from ARABOSAI and AFROSAI-E. In addition, the material is carefully tailored to the regional context, and we held product adaptation meetings in Tunis for the ARABOSAI region and in Oman for the crisis management sub-topic under CRISP. Based on the initial roll-out and experiences, in 2023 we released a practical quick reference guide on risk management for SAIs that introduces the main tools that SAIs should employ. These cover a risk management policy, a risk register and a risk management report. The guide includes adaptable templates. In 2023 we also procured a digital risk maturity assessment and management tool, aimed to facilitate a more efficient and effective process. Finally, we also completed the development of the pilot crisis management course for SAIs.



*Celebrating the closing day of the SAI Governance Academy in Tbilisi*

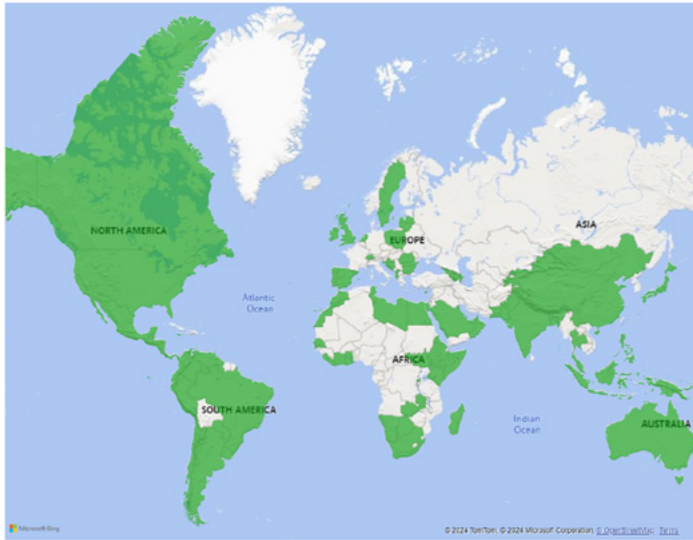




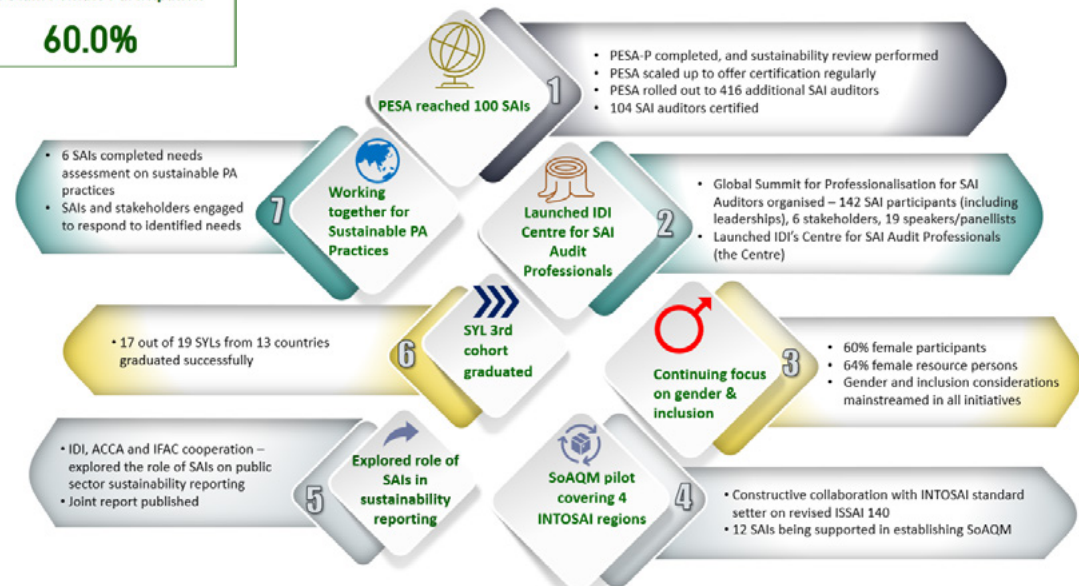
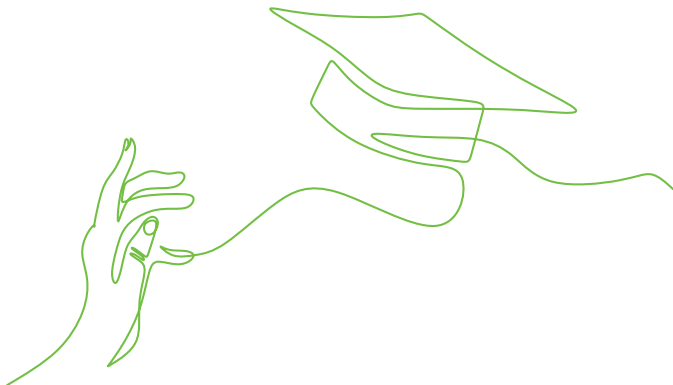
# PROFESSIONAL SAIS WORK STREAM

## Performance Snapshot

Outreach Professional SAIs Workstream 2023



INTOSAI Regions	<b>8</b>
SAIs	<b>111</b>
SAI Staff	<b>1467</b>
SAI Staff: Professional Capacity Development	<b>955</b>
SAI Staff: Knowledge Sharing / Awareness Raising	<b>512</b>
SAI Staff: Female Participation	<b>60.0%</b>



Top 7 Highlights of the year



# PROFESSIONAL SAIS WORK STREAM

## Focus on systems and raising audit profile for supporting SAIs in enhancing 'Sustainable Performance Audit practices in Asia and Pacific'

As a part of our new strategic priority of 'sustainability' we started piloting a holistic approach through our 'Sustainable Performance Audit Practices in Asia and the Pacific' initiative, supported by the Asian Development Bank (ADB). The initiative brings together SAIs from Bangladesh, Bhutan, Mongolia, Nepal, Papua New Guinea, and the Philippines. In 2023 key achievements included:

1. **All six SAIs successfully completed their needs assessment for sustainable performance audit practices.** These assessments were led by SAI teams. Rather than only mapping SAIs practices to standards, they explored the institutional, organizational, and professional capacities needed to sustain high quality and high impact audit practices.

2. Another highlight was the **wide leadership and stakeholder engagement for cocreating the support envelopes.** Through visits to each SAI we engaged in extensive discussions with SAI leadership at different levels as well as performance audit staff. We also met with a cross section of country level stakeholders like members of the parliament, Public Accounts Committee members and chair, ministries, multilateral organizations like UN and World Bank, CSOs, professional bodies, media, and development partners. These discussions helped us in shaping fit for purpose envelopes for each SAI, including adding an envelope for raising performance audit profile.

3. We agreed on seven envelopes in most of the SAIs. These envelopes range from raising performance audit profile, supporting SAIs in competency development, and enhancing or building systems for strategic audit planning, quality management, methodology, pilot audits, and follow up. **While staying fit for purpose the envelopes taken together support all three dimensions of institutional, organizational, and professional staff capacity.**

Lastly, we **benefitted from the support provided by Asian Development Bank.** Engaging with them throughout the initiative led to a better understanding and appreciation for promoting and supporting performance audit practices in SAIs.



Engaging with media in Mongolia

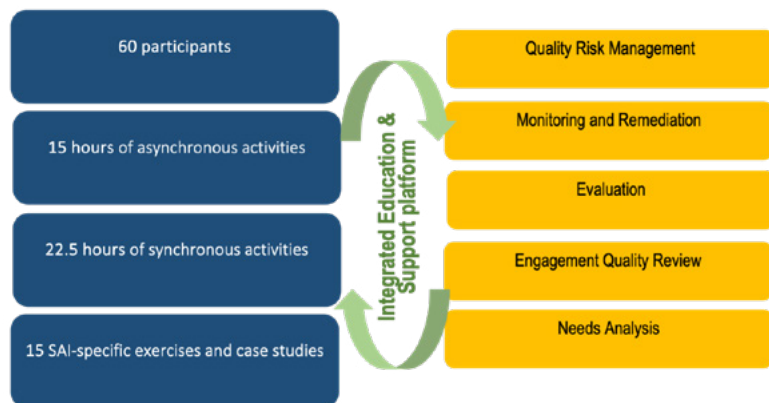


Engaging with internal and external stakeholders of six SAIs of Bangladesh, Bhutan, Philippines, Nepal, Mongolia, and Philippines during the onsite support visits



## Helping SAIs in setting up fit for purpose SYSTEM OF AUDIT QUALITY MANAGEMENT

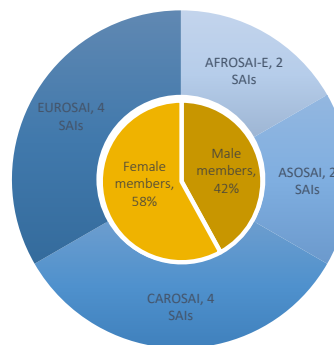
The revised ISSAI 140 requires SAIs to take a systemic, risk-based, and proactive approach to quality management. More importantly the revised standard requires SAIs to determine their own quality objectives and build a system that helps them in achieving those objectives. Recognising the central role of such a system for SAI audits, we are supporting 12 SAIs across several INTOSAI regions in setting up a System of Audit Quality Management (SoAQM). We carefully selected SAIs for this pilot based on their commitment and readiness to engage. As any systemic change at the SAI starts with its leadership, we invited the leaders of participating SAIs to extensive conversations with standard setters (ISSAI 140 project team and IFAC), SAIs which had started implementation, and other stakeholders. We facilitated such engagements online and as a part of the Global Summit for Professionalisation of SAI Auditors.



In 2023 we set up an integrated education and support platform through which we are helping SAI teams in gaining an understanding of the revised ISSAI 140 and assessing their needs for the implementation of this standard in their SAI. The education is a blend of synchronous and asynchronous online learning activities. Following an experiential learning model, the education includes exercises and case studies that provide SAI teams an opportunity to reflect on the requirements of quality management in relation to their unique local context. The needs assessment will help SAIs in determining their SoAQM policy and taking first steps in implementing the policy with IDI support. Managing quality is a continuing endeavour. As such, building SAI capacity to manage quality on their own is the main aim of the SoAQM pilot. Further information on SoAQM can be found [HERE](#).

SAI leaders from participating SAIs and partners at the online SoAQM Leadership Forum (June 2023)

## SoAQM Global Pilot



*“The whole process is highly interactive. The training sessions have been particularly interesting. The materials provided have also been very useful. We are considering using many of them as examples in the new system.” –SAI Azerbaijan*

*“Through the training and needs analysis, our team has been able to deeply review and rethink the impact the implementation of the new ISSAI 140 is going to have.” – SAI Albania*

*“The quest for enhancing the quality of our audits and adding greater value to our stakeholders has been greatly enriched through this project. The online workshop sessions were both educative and inspiring, as perspectives were exchanged with our IDI mentors and peer SAI teams. The needs analysis we performed has highlighted that the project is resource-demanding and requires firm dedication, beginning with leadership commitment.” – SAI Cyprus*

*“The pilot programme at the IDI and the Office of the Auditor General (OAG) has been a transformative journey marked by insightful education sessions, meticulous needs analysis, and the promise of future policy development. These components have collectively added substantial value to the OAG and hold the potential to shape its future endeavours.” – SAI Eritrea*



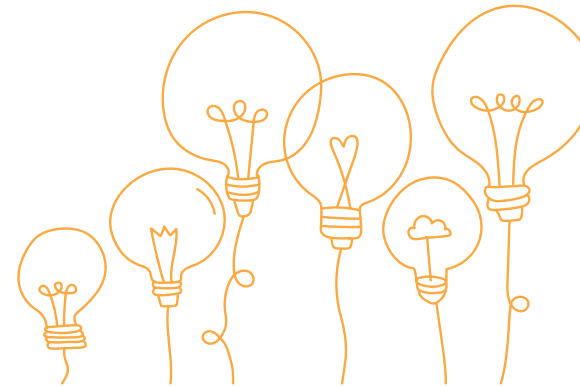
# RELEVANT SAIS WORK STREAM

## Performance Snapshot

Outreach RelevantSAIs Workstream 2023



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

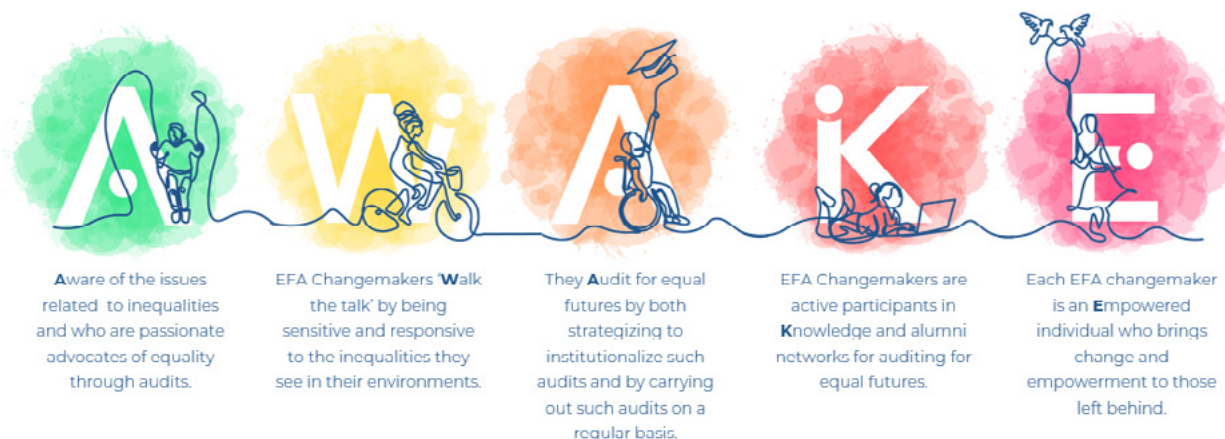


Top 8 Highlights of the year

## 110 change agents start their journey for bringing technology and inclusion to the SAI audit world

In 2023, we selected and started supporting 110 SAI auditors towards becoming LOTA Pioneers and EFA Changemakers. We received applications from a large number of SAIs for the LOTA Pioneers initiative which is delivered in English. Responding to the global demand we included 31, instead of the planned 25 SAIs. A global resource team designed and developed the tools and educational content. Currently, 62 LOTA Pioneers have completed their online and in-person education. They are now being supported in developing their technology audit strategies and planning for a technology audit in a high-priority area in their SAI.

48 EFA Changemakers from 24 SAIs (15 in English and 9 in Spanish) have embarked on a similar journey. Following an 'AWAKE framework, we have endeavoured to provide integrated education and support (digital education, in-person workshops, social learning, resource library, and audit strategy and audit support) in areas of marginalisation including poverty, gender, disability, age, ethnicity, migration and their intersections.



In 2024, we will continue supporting each of these change agents in their journey of personal transformation, as well as transformation brought to the SAI and communities through their audit strategies and high-quality audits.

More information about LOTA Pioneers may be found [here](#) and about EFA Changemakers [here](#).



*"As an EFA mentor, it is a privilege to work with SAI auditors to bring equal futures into the audit world."*

– Ms. Pauline Nyaga, from SAI Kenya



*"Being an EFA Changemaker has enriched my career with purpose, enabling me to drive meaningful change towards equality and inclusion in our global audit practices."*

– Mr. Milos Mandusic, from SAI Serbia



*"Participating in the LOTA Pioneers initiative as a Mentor has been an extremely enriching experience. As a mentor, I have had the opportunity to learn a lot from fellow mentors and participants. Additionally, it feels gratifying to know that I am contributing to the digital transformation of other organisations."*

– Nicole Silva de Freitas, Auditor / Data Scientist, Department of Innovations in Audit, SAI Brazil



*"I feel honoured to be a Participant in IDI's LOTA Pioneers program. Through this program, I have gained valuable insights into the importance of collaboration, adherence to ethical standards, and the use of technology to enhance transparency, accountability, and trust in auditing outcomes."*

– Fitria Nur Andini, Audit Team Leader, SAI Indonesia



# RELEVANT SAIS WORK STREAM

## Are climate change adaptation actions well-governed, transparent, and inclusive?

48 SAIs (37 in English and 11 in Spanish) have set out to audit the governance arrangements, transparency, and inclusiveness of climate change adaptation actions in their countries as a part of **IDI- WGEA’s Global Cooperative Audit on Climate Change Adaptation Actions**.

Some of the highlights of this cooperative audit for 2023 include 1. **Flexible scope and topic selection** – Considering the diversity of impacts of climate change and the needs of SAIs in developing countries (especially SIDS), we are offering support under four themes: disaster risk reduction, water resources management, sea level rise and coastal erosion, and implementation of climate change adaptation planning or action (with the option of implementing an SDGs approach).

2. **Partnerships & stakeholder engagement** – The partnership with WGEA provided us a fantastic opportunity to bring subject matter experts and auditors together to support SAIs. This partnership has also provided a gateway for broader stakeholder engagement including participation in WGEA regional working groups, participation in a panel discussion on Audit and Accountability for Adaptation at the Adaptation Futures Conference in Montreal, Canada, and participation in the Conference of Parties (COP 28). Working in partnership with INTOSAI regions has helped us in our outreach as well as support to SAIs. The audit framework also encourages SAIs to engage extensively with stakeholders throughout the audit process for greater audit impact. We also have a cooperation with SAI Philippines to provide inputs to SAIs interested in citizens participatory audit approach to the audit in their chosen thematic area. Taking a full-fledged CPA approach requires mandate and mechanism for CSOs to work on the audits jointly with the SAI team. While some SAIs may have these systems in place, those that don’t will be supported and encouraged to explore mechanisms for engaging with citizens throughout the audit process.

3. **Integrated education and audit support** – this audit follows IDI’s cooperative audit support model. We brought together audit and subject matter experts to design, develop, and provide extensive support and mentoring through online education modules, audit question bank, social learning webinars, links to other resources and support throughout the audit process. Having completed most the modules related to climate change adaptation actions, the SAIs are now focused on planning their audits. More information about CCAA can be found [here](#).





# BILATERAL SUPPORT

## Performance Snapshot

- On-the-job support throughout the audit cycle for the annual financial and compliance audits issued in public
- Passing of a new audit law that will strengthen the SAI's independence
- Published annual performance report and strengthened operational planning and monitoring
- Engagement with key stakeholders including Parliament



**Somalia**

- Performance audit completed on the roads sector and submitted to Parliament
- Backlog financial audits from 2011 to 2014 completed
- Annual performance report from 2019 to 2023 completed
- Stakeholder engagements held with auditees and Parliament



**South Sudan**

- Completion of 8 audits including an audit on gender based violence
- Performance report published for the first time
- Jurisdictional control backlog partly cleared
- Financial tribunals undertaken audit planning in line with the ISSAIs for the first time



**Madagascar**

- All the nine supported SAIs have finalised 5-year strategic plans
- Most SAIs have mobilised long-term support for the successful implementation of the strategic plans



**Accelerated Peer-support Partnership (PAP-APP)**

- Completed audit of the government consolidated accounts for 2021
- Designed a new operational planning and monitoring tool
- Stakeholder engagement with auditees and Parliament and developed citizen friendly products



**The Gambia**

- SAI code of ethics developed
- Database of auditees developed
- SAI annual performance report developed
- ICT needs assessment undertaken
- Laptops procured as part of overall ICT support



**DRC**

- Kick-off workshop in Oslo mobilized and matched 8 SAI beneficiaries with 7 peer-SAI partners and 2 INTOSAI regional secretariats as providers of support
- Agreements for the first phase of support signed for 5 out of 8 beneficiary SAIs
- Facilitated country visits and contact between SAIs and support providers
- Joint PAP-APP and GSAI workshop on good project management principles
- Joint PAP-APP and GSAI emergency preparedness training for all peer partners



**Global SAI Accountability Initiative (GSAI)**



# BILATERAL SUPPORT

## Enhancing project management capacity

*Joint PAP-APP and GSAI project management workshop for beneficiary SAIs and peer partners*

Ambitious peer-support projects are ongoing in 19 SAIs linked to the Accelerated Peer Support Partnership (PAP-APP) and Global SAI Accountability Initiative (GSAI) programmes. The projects aim for strategic improvements in the SAIs and delivery of audits of national value. Strong and active project management is a key success factor for any project, and no less so for peer-support projects in challenging contexts.

The GSAI and PAP-APP programmes seek to ensure synergies and share good practices among partners supporting SAIs in challenging contexts. By bringing experienced peers together, the lessons learned, and good practices can be shared and utilized in the broader community. On this premise, a joint event involving PAP-APP and GSAI was undertaken in November 2023. The event was conducted in partnership with the SAI of France and the Peer-to-Peer support workstream of the INTOSAI Capacity Building Committee (CBC)

The overall objective was to strengthen project management of peer-support projects in challenging contexts, considering the principles of SAI-led, use of SAI-systems, managing for results, doing no harm, coordination, transparency, inclusion, and active use of digital tools. Three main questions guided the event: 1) How are we doing project management currently, and what are the strengths and weaknesses in our methodology? 2) What are the different implementation options and the experiences from the current routines, systems, tools and roles of management of peer-support projects? and 3) How will we in our country project manage the project going forward?

Participants engaged in the discussion to address the three questions surrounding the management of peer-support projects and shared insights, experiences, and best practices through the plenary sessions and group work discussions to foster a deeper understanding of different routines, systems, tools, and roles employed in managing their projects.

The experience-sharing and feedback sessions for each country project translated into team contracts that clearly spell out the role of each project team member and the team's working principles. This could help to enhance project management capabilities within each project.

By the end of the workshop, the intended outputs were delivered, including identification of lessons learned, country project team contracts, and a project management guide, including key principles and practices for managing peer-support projects in challenging contexts. The fourth intended output, a package of takeaways and valuable material, will be delivered by the beginning of 2024.



*Project management event for PAP-APP and GSAI SAIs and peers held in Paris in November 2023*



# BILATERAL SUPPORT

## PAP-APP SAIs progressing in the delivery of audit results

*SAI Madagascar, Somalia, South Sudan and Guinea deliver key audits*

Through the PAP-APP programme, intensive support is provided to enable the SAIs to establish long-term capacity development projects and implement these for greater performance and impact. Through peer support, SAIs in the PAP-APP programme have made significant steps in delivering key audits despite the various challenges, such as delays in the preparation of financial statements and incomplete audit documentation.

In Madagascar, the SAI completed 8 audits in 2023, including audits on gender-based violence, mining proceeds, procurement, etc. The project provided both technical and financial support for fieldwork. The SAI has also largely cleared the backlog of state accounts; however, the large backlog of public entity accounts still remains. The audit support to the SAI has resulted in forming a methodological unit, which has been trained on quality control, ISSAIs and customization of audit manuals.

In Somalia, the SAI delivered a consolidated financial and compliance audit report that was submitted to Parliament before the statutory deadline for the first time. The SAI also conducted a forensic audit on the management of government revenues, which resulted in court proceedings. As a result of the audit, revenue collections significantly increased in the following months.

In South Sudan, the SAI delivered a performance audit on the roads sector, which indicated gross mismanagement of the contracts and shoddy work. The report was tabled and discussed by the PAC. The SAI also completed backlog financial audits from 2011 to 2014, after lengthy discussions with the Ministry of Finance to provide the required information. The audit report is expected to be presented to Parliament in February 2024.

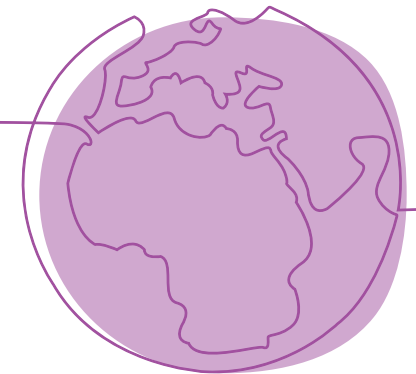
In Guinea, the SAI completed an audit on accessibility in public decision-making bodies for women and the disabled. The report will be published in 2024.



*AG SAI Somalia addressing a press conference for the issuance of the consolidated audit report*



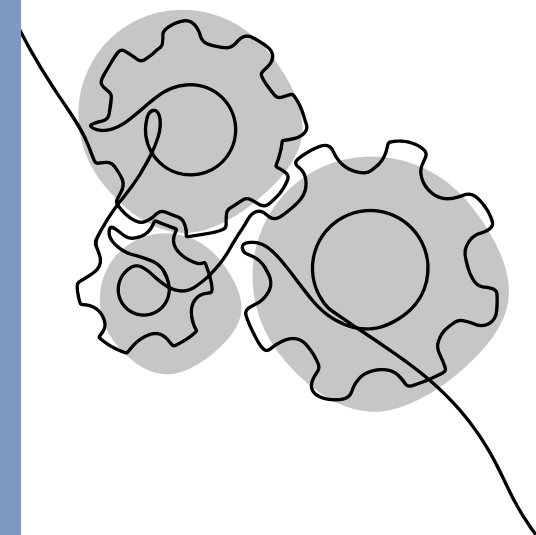
*Headline in the Citizen newspaper in South Sudan about the performance audit on the roads sector*





## Performance Snapshot

Strategic partnerships	Brokerage	Measuring and monitoring SAI performance	Advocacy and communications for behaviour change
<ul style="list-style-type: none"><li>• IPU Partnership strengthened through joint event on Climate Change Action and Accountability for SAI Leaders and Parliamentarians</li><li>• IDC renewed through Kingston agreement to strengthen cooperation and coordination through outreach to donors, regions and scaled up advocacy on independence</li></ul>	<ul style="list-style-type: none"><li>• Four major regional support opportunities identified and brokered by the BUSS during its roll-out in OLACEFS</li><li>• Five Cooperation Agreements signed within GSAI programme &amp; Eight SAI Support Groups established</li><li>• 15 SAIs successfully supported to receive FISP funding</li></ul>	<ul style="list-style-type: none"><li>• The fifth Global Survey launched and responded to by 166 SAIs</li><li>• The Global SAI Stocktaking Report to be published in early 2024 and disseminated throughout 2024</li></ul>	<ul style="list-style-type: none"><li>• BUSS initiative encouraging stakeholder engagement and discussions between SAIs and potential partners and donors</li><li>• Social media campaigns around all IDC-based initiatives including the Goodwill Ambassador, SPMR, GSAI and BUSS</li><li>• Success and quick win stories generated for BUSS and GSAI to highlight and amplify engagement</li></ul>







# GLOBAL FOUNDATIONS



The BUSS –‘Brokering Upscaled SAI Support’– initiative was rolled out in OLACEFS during 2023. Four major support opportunities were identified and brokered: 1) A regional digitalization program under the leadership of SAI Brazil. 2) Scaled up assistance and a donor coordination platform for some Central American SAIs. 3) CSO-SAI initiative being explored within OLACEFS , and 4) IFAD and SAI Ecuador project to improve procurement and resource management of agriculture support.

Within BUSS, GFU also assisted with the dissemination and roll out of the 3rd round of the SAUDI FISP grant across all INTOSAI regions. About 55 SAIs globally have been granted financial support for ICT infrastructure since 2021, amounting more than \$1,500,000 USD. During 2023, 15 SAIs from AFROSAI, ASOSAI, EUROSAI, OLACEFS and PASAI received financial assistance.

During 2023 GFU maintained its support to **GSAI –‘Global SAI Accountability Initiative’** and its eight beneficiary countries in the planning phase. At the programme level, GFU supported the delivery of the GSAI Kick-off event in March, a webinar on emergency preparedness, the Peer Support Project Management workshop in November, amongst other cross-cutting activities. At the country level, SAI Support groups were established; country projects objectives and results frameworks were developed; and the year ended successfully with five cooperation agreements signed by the SAIs and their technical partners.



*Chad, Maldives, Lao PDR, Somalia, Tuvalu, Jordan, North Macedonia, Honduras, Fiji, Central African Republic, Tanzania, Eswatini, Gambia, Mauritania, Albania*



## Partnerships work continues to confirm the need for stronger oversight

### *Parliaments and SAIs debate the need for Climate Action*

Through the partnership with Inter-Parliamentary Union (IPU), a joint panel on Climate Change Action and Accountability was held during the 146 IPU Assembly. Around 100 members of Parliament from across the world, attended the panel debate where Auditor General Hussain Niyazy of the Maldives presented the work by his SAI on environmental and climate change audits, pressing issues for the survival of the low-lying Island State, together with three other members of Parliament. The recognition of the importance of establishing national legislation and policies was accompanied with a strong message on the role of SAIs needed for monitoring government implementation of climate commitments.



### *The INTOSAI Donor Cooperation (IDC) takes steps to strengthen the cooperation in Kingston, Jamaica*

The XVI Steering Committee Meeting of the IDC, hosted by the SAI of Jamaica and organised contiguously with the CBC and IFAC Mosaic Annual Meetings under the common topic *Partnering for stronger SAIs and enhanced PMF*. The meeting featured strategic discussions on the future of the IDC and highlighted the use of technology for audits, SAI Independence advocacy by donors and the future role of SAIs in addressing climate change, through dedicated sessions. The outcome of the meeting was the Kingston Declaration which reflected on the success of the Cooperation, and further reiterated the willingness of members to pursue strategies to raise awareness of cooperation amongst key stakeholders through:

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



*The Global Survey 2023 was launched in 2023 and is the fifth Global Survey. 166 SAIs responded to the survey. The results from the Global Stocktaking report will be published in the first quarter and disseminated throughout 2024.*

# DELIVERY FOR RESULTS

Building on our efforts from the previous four years of the strategic plan, our delivery mechanisms continued their focus on delivering the highest value in capacity development support to our beneficiaries.

## Persistence with blended delivery of initiatives, reliance on digital education and harnessing the potential of videos for capacity development



We placed continued reliance on the use of blended delivery for our initiatives, involving synchronous and asynchronous delivery. Across work streams initiatives were developed and delivered in blended mode. In 2023 we also updated our IDI Digital Education Infrastructure. We implemented automated solutions to improve efficiency and user experience for the management of Digital

Education. Digital Education support was provided to PESA-P and PESA 2023 Edition delivery, monitoring, and assessments. Our Well Governed SAIs work stream produced various videos highlighting our initiatives, including on CRISP, SPMR and pICTure. We continued expanding the suite of success stories highlighting achievements of SAIs who have participated in our initiatives. This included video recordings of messages from heads of SAIs.

## Advocacy and awareness raising for increased outreach and results



Advocacy and awareness raising were our key delivery mechanisms across work streams during 2023. SAI Independence work stream reached out to stakeholders in various forums including the Annual Forum of EU delegation focal point for Human Resources and Democracy, the Technology Entertainment Design (TED) network annual

meeting. Our Well Governed SAIs work stream organised a large-scale webinar with open attendance under pICTure. Also, we offered a series of information sessions on the work stream portfolio and roll-out plans in different languages for all INTOSAI regions. As part of our communications initiative, we developed success stories for BUSS, GSAI, SAI PMF, SPMR and other initiatives.

## Innovations and portfolio of experiments for exploring new areas



Innovative practices in addressing key challenges faced by SAIs continued to be our focus during 2023. Our Relevant SAIs work stream designed and delivered the 2023 webinar series on “Innovating for Inclusiveness” with 366 participants. Our Professional SAIs work stream developed and published a paper titled: ‘Preparing for Sustainability Reporting and Assurance: An introduction for the public sector globally’ in collaboration with ACCA and IFAC. For our

Mastery initiative, the Well Governed SAIs work stream explored and identified new topics and refined existing ones. For SAI Independence, we conducted background research on Legal Units within SAIs to highlight their role in safeguarding and/or enhancing SAI Independence. In partnership with INTOSAI Regions and Academia we conceptualized the IDI-OECD-IMF research project on SAI Independence to support the implementation of the Mexico Declaration.

## Striving for excellence through continuing professional development

THE SAI LEARNING PROFESSIONALS



The Framework of SAI Learning Professionals Circle

Continuing professional development (CPD) is the hallmark of a professional. In 2023 the Professionals and Relevant SAIs work streams brought together our certified pools of training, eLearning, and blended learning specialist (Arabic, English, French & Spanish) by connecting them through an alumni network called the ‘SAI Learning Professionals’ Circle.

The members of this Circle have identified topics for CPD and they will work together to address these needs. Similarly, PESA founding members met to design and develop their alumni network and CPD. We are currently working on a CPD policy as a part of scaling up PESA. CPD has also been included as one of the elements in the work of IDI’s Centre for SAI Audit Professionals, launched in November 2023. We also have plans to explore CPD for our graduate pools including SYLs and LOTA Pioneers.

# CONTINUALLY IMPROVING IDI

## Ensuring Quality of IDI Products

IDI took stock of its approach to assuring the quality of global public goods. Previously this was an intensive process applied only to IDI documents published as long-term guidance for global use. IDI developed a new Quality Management System applicable to all products intended for publication or dissemination, including all forms of learning materials. This is now a risk-based approach to quality management, with quality processes tailored to the nature and risks of each product. This is accompanied by an annual review of operation of the quality management system. The new system will be piloted in 2024 before being revised and fully implemented.

## From Evaluation to Strategy

In June, the Board approved IDI's Strategic Plan 2024-29. This followed a two-year strategic planning process including extensive consultation with partners and stakeholders. It also drew on the INTOSAI Strategic Plan 2023-28, needs and challenges expressed by SAIs in the triennial Global SAI Stocktaking, and findings from the mid-term evaluation of the previous strategic plan. Strategic developments informed by the evaluation include:

- A new results system with increased focus on IDI's contribution to sustainable change within SAIs
- Increased predictability and openness around the support IDI will make available to SAIs and their staff – including regular, long-term services on which SAIs can rely
- More focus on sustainable SAI practices – especially human resource management and systems of quality management
- Attention to the accountability ecosystem in which SAIs operate



The strategic plan also includes a new vision “Independent, credible and sustainable SAIs for better societies and improved lives” and four values: professional, innovative, collaborative and with heart. While IDI will continue with its six work streams, the plan identifies three strategic priorities: sustainability, digitalisation and public trust in SAIs, which respond to identified global trends impacting on SAIs and their environments.

## Marching ahead on our gender journey and going broader



Over the last years we have steadily continued on our gender journey, upholding our gender framework and by looking both at our support to SAIs and at IDI's own Governance. However, we don't intent to rest on our laurels. In 2023, we continued to include gender and inclusion aspects into our work, and we integrated a gender and inclusion lens as part of our new Strategic Plan 2024-2029. We started to work on a new Gender and Inclusion Policy end of 2023. This new Policy will build on our previous Gender Framework and its success but better include other diversity aspects.

We have also continued to raise awareness on inclusion, such as on neurodiversity, and our efforts for more accessibility of our website in 2023.

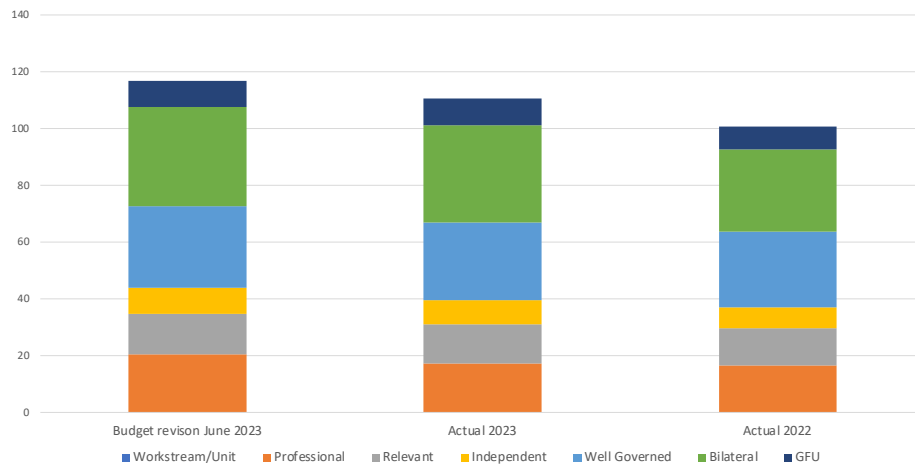
# IDI RESOURCING

The financial situation of IDI remains sound. Total recognised revenues and expenditures increased with around 10% from 2022 and came in at 111,4 and 110,6 million NOK respectively though lower than budgeted. IDI's delivery mechanisms continued to have a strong element of virtual delivery of support to SAIs. The main portion of the expenditures in IDI work streams were in the departments for SAI Governance and Professional and Relevant SAIs.

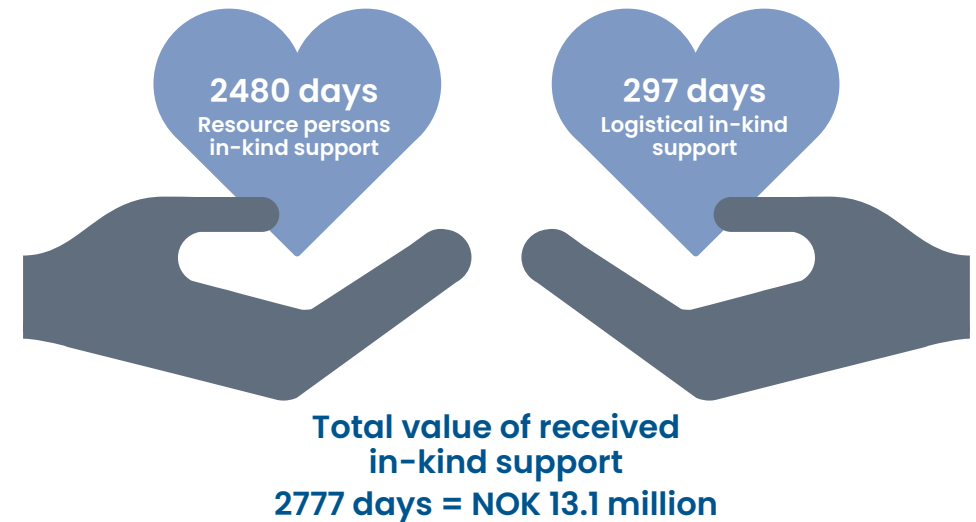
IDI relies on funding from donors and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2023 IDI brought forward 13,0 million NOK and had gross receipts of 124,7 million NOK. IDI's total available funding was 137,7 million NOK of which 20,8 million NOK were funds received in advance for 2024 activities. Recognised revenues and expenditures resulted in a gross carry forward of 27,2 million NOK. Annual funding from INTOSAI of 0,8 million NOK was recorded in the financial statements as a formal part of IDI's reserves.

In-kind support from SAIs and other partners in 2023 amounted to almost 2777 days (2480 +297), estimated at 13.1 million NOK. This is equivalent of 13 full time staff equivalents, or 12% of IDI's 2023 expenditure. By comparison, in 2022 and 2021 IDI mobilised 2837 days and 2002 days support valued at around 12,7 million NOK and 8,79 million NOK respectively.

## IDI EXPENDITURES IN NOK MILLION



## IN-KIND SUPPORT



# WORKING IN PARTNERSHIP

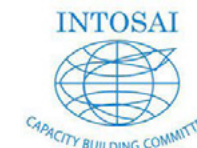
IDI aims to enhance the value and benefits of all support provided to SAIs, whether this is led by IDI, INTOSAI organisations, development partners or civil society organisations. Partnering with organisations that share IDI's vision is fundamental to maximising IDI's value for SAIs. During 2023, IDI engaged in strategic partnerships with the following organisations



INTOSAI [General Secretariat](#)



INTOSAI Professional Standards



[INTOSAI advocate and custodian for SAI capacity development, the Capacity Building Committee \(CBC\)](#)



[Knowledge Sharing Committee](#)



INTOSAI [Policy, Finance and Administration Committee \(PFAC\)](#)



[INTOSAI-Donor Cooperation](#)

## INTOSAI Regional Organisations



[AFROSAI](#), [ARABOSAI](#), [ASOSAI](#), [CAROSAI](#), [EUROSAI](#), [OLACEFS](#) and [PASAI](#), as well as sub-regional bodies [AFROSAI-E](#) and [CREFIAC](#)

## International SAI Community

- The International SAI Community has agreed on a shared vision and set of strategic priorities as set down in the [INTOSAI Strategic Plan 2023-28](#). IDI partners with INTOSAI bodies to support delivery of the INTOSAI plan, as well as the IDI Strategic Plan. This includes the INTOSAI Governing Board, General Secretariat, Policy, Finance and Administration Committee, Capacity Building Committee, Knowledge Sharing Committee and Professional Standards Committee (including its Financial Audit and Accounting, Performance Audit and Compliance Audit sub-committees).
- IDI works in close cooperation with the regional organisations: [AFROSAI](#), [ARABOSAI](#), [ASOSAI](#), [CAROSAI](#), [EUROSAI](#), [OLACEFS](#) and [PASAI](#), and the sub-regions [AFROSAI-E](#), and [CREFIAC](#). The regions provide a crucial link between IDI's global perspective, and the specific strengths, challenges and needs of their member SAIs. These bodies are key partners for the delivery of all IDI initiatives. IDI, AFROSAI-E and CREFIAC partner to provide accelerated peer-peer support to nine SAIs in challenging environments.
- IDI received dedicated human resources as in-kind support from the SAIs of [Brazil](#), [Canada](#), [Cayman Islands](#), [Indonesia](#) and [Tunisia](#).
- Over 50 SAIs from across the world provided in-kind support to IDI initiatives, amounting to around 2500 expert days.

# WORKING IN PARTNERSHIP (CONTINUED)



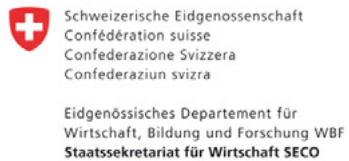
[International Budget Partnership](#)



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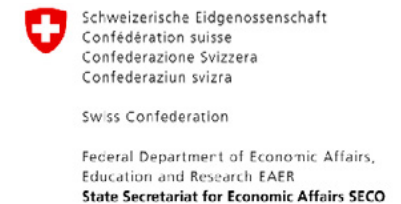
# APPRECIATION FOR OUR FUNDING PARTNERS

IDI wishes to thank all our partner organisations for their financial, in-kind and strategic support

## Core Funding Partners



## Earmarked Funding Partners



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