Operational Plan

HIGHLIGHTS 2025

INTOSAI IDI
DEVELOPMENT INITIATIVE

FROM THE DIRECTOR GENERAL'S DESK

It is with great pride that I present the INTOSAI Development Initiative (IDI) Operational Plan for 2025. As we move into the second year of implementing our Strategic Plan 2024-2029, we reinforce our commitment to developing independent, credible, and sustainable Supreme Audit Institutions (SAIs) for better societies and improved lives.

IDI's six work streams continue to focus on Independent, Well-Governed, Professional, and Relevant SAIs, Bilateral Support and Global Foundations. With a commitment to long term and predictable solutions, the work streams will develop, refine, and deliver initiatives based on three strategic priorities: Sustainability, Digitalisation, and Public Trust in SAIs.

Together with partners, IDI will continue its support to advance SAI independence, SAI leadership and strategic management. We will endeavour to enhance information and communication technology governance, leveraging technology and professional education for SAI auditors (PESA) which will grow as an accredited qualification available for every auditor in every SAI. Our work will uphold support for audits in emerging and trending areas, intensify support to SAIs in Small Island Developing Countries (SIDS), strengthen audit quality management, and facilitate audit impact.

Through our work with SAIs and within IDI, we are applying a gender and inclusion lens to deliver our objectives. IDI's success over the years is due to unwavering support from our partners, donors, and stakeholders coupled with the dedication of our inspiring staff. I look forward to seeing the positive impact of our work on society and people's lives.

Einar J. Gorrissen
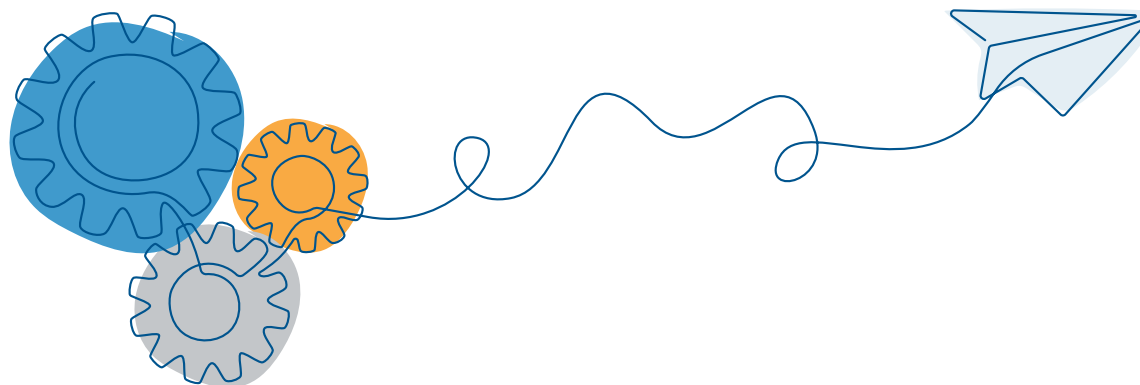
IDI PERFORMANCE INDICATORS

IDI contributes to improving the performance of SAIs. These are the expected outcomes of IDI's work. The IDI results system measures and monitors changes in the performance of SAIs following IDI support. Relevant indicators for the work streams have been shown in the work stream operational plans.

TABLE 1: SHORT-TERM/ LONG-TERM OUTCOMES

Table 1 focuses on short-term and long-term outcomes[1] for 2025, which are linked to the strategic priorities of sustainability, digitalisation and public trust in SAIs.

Strategic Priority	Indicator (number in results system and definition)	Baseline (2023)	Targets (2025)
Strengthening SAIs' institutional environment	47. Cumulative number of SIRAM responses assessed as having fully or mostly addressed the threat to SAI independence	15	19
SAIs demonstrating their value to the public	62. Cumulative number of SAIs supported by WGS initiatives (incl. SAI-level support) that demonstrate strengthened good governance, transparency and accountability by publishing key strategic and performance documents	0	25 (2026)
Sustainable SAI Governance Practices	64. Cumulative number of IDI-supported SAI PMF assessments (through facilitation and/or IR support) that are reported as being used as a basis for strategic planning and/or capacity development	0	10
SAIs enhancing the use of technology in their governance practices	66. Cumulative number of pICTure SAIs that demonstrate improvement in at least one aspect of ICT governance	0	8
SAIs demonstrating their value to the public	84. For SAIs with the mandate to publish, cumulative number of IDI-supported / cooperative audits with findings or opinions published (as stand-alone reports or as summaries in the SAI's annual report)	0	39
SAIs Contributing to Sustainable Development	86. Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI supported / cooperative audits	87	144
Sustainable SAI Audit Practices	91. Cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management	0	20
Sustainable SAI Audit Practices	94. Cumulative number of SAIs supported by IDI to develop and issue, or strengthen, an auditor competency framework (covering cross-cutting competencies and at least one audit discipline: financial, performance, compliance)	0	6
SAIs enhancing the use of technology in their audit practices	97. Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA	0	25
SAIs demonstrating their value to the public	118. Number of SAIs supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year. (annual measurement)	3	6
Strengthening SAI strategic stakeholder engagement	122. Number of SAIs supported for stakeholder engagement that conduct minimum one major engagement with external stakeholders during the year (e.g. a press conference or a sensitization event with Parliament, media or civil society)	5	6
Strengthening SAI strategic stakeholder engagement	125. Cumulative number of SAIs supported by IDI (through all mechanisms) to strengthen their capacity to engage with potential providers of support, and/or receive support after submitting capacity development proposals	29	74

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1   Explanations and details available in the IDI Results System 2024-2026

TABLE 2: CROSS-IDI OUTPUTS

Table 2 covers some expected Cross-IDI outputs[2] for 2025, which are milestones on the road towards expected outcomes, and which will be reported against in IDI's 2025 Performance and Accountability Report.

Expected Result	Indicator (number in results system and definition)	Baseline (2023)	Targets (2025)
Broad outreach and/or tailored support to the SAI community	24. Number of SAIs participating in long-term IDI capacity development initiatives	152	145
Broad outreach and/or tailored support to the SAI community	25. Number of developing country SAIs benefitting from long-term, SAI-level support delivered by IDI	11	11
Broad outreach and/or tailored support to the SAI community	26. Number of SAI staff participating in long-term IDI capacity development initiatives [Sex-disaggregated data collected]	2002	2500
High quality products made available to the SAI Community	28. Current number of published IDI products for the benefit of SAIs (each language publication counted as one product)	132	144
Equality and inclusion mainstreamed into IDI operations	29. Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	16	22
Effective partnerships for SAI capacity development	32. Number of days-worth of in-kind support provided to IDI by SAIs	2777	2500

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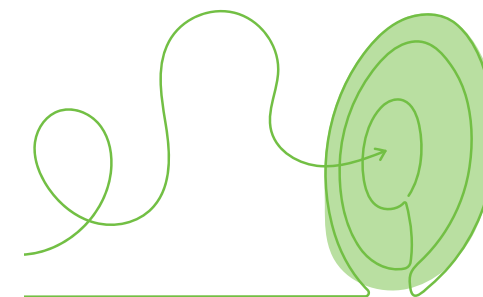
2   Explanations and details available in the IDI Results System 2024-2026

INTEGRATED APPROACH TO IDI STRATEGIC FRAMEWORK

We have outlined our strategic priorities in the Strategic Plan 2024–2029. During 2025, our work streams will actively contribute to these priorities, for better societies and improved lives.
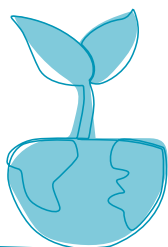
SUSTAINABILITY:

Sustainability, encompassing social, economic, and environmental components, lies at the heart of IDI's work. With consistent and long-term support, we are promoting a sustainable and predictable foundation for SAIs. When SAIs have this predictability, they are better positioned to plan for the future; engaging with stakeholders, advancing professional goals, and improving accountability outcomes in the societies that they serve. Our endeavor is to ensure predictable and long term support for SAIs through among others, initiatives like PESA, Strategy, Performance Measurement and Reporting (SPMR), SAI Performance Measurement Framework (SAI PMF) etc.

To provide SAIs with relevant governance and management practices, we will continue to determine their needs based on a suite of tools that include the SAI PMF, Information and Communication Technology (ICT) and human resources management, as well as risk management practices. SAIs that identify opportunities for improvement will be supported to prepare realistic, ambitious, and consistent strategic and operational plans. In 2025, we will conclude our revisions of SAI PMF, thus ensuring its continued relevance as a holistic performance measurement tool. We will finalise and publish the risk maturity assessment tools and related guidance under our initiative on Crisis and Risk Management for SAIs (CRISP). The "strategising for sustainability" topic under SPMR will be expanded to include SAI sustainability reporting. The SAI Governance Academy continues as an intensive and highly interactive course for mid-to senior SAI staff who are critical for ensuring that governance practices are both owned by SAI management and followed by SAI staff. We will commence SAI-level support to two additional SAIs, focusing on the intersection between governance and independence, where accelerated assistance can bring strong gains and contribute to sustainable performance improvements.

We will strengthen the institutional framework for the Centre for SAI Audit Professionals, which provides long term, regular support for competency development, and lays the foundation to create hubs for the Centre across INTOSAI regions in partnership with regional bodies, SAIs, and others. PESA has provided professional qualification opportunities to more than 100 SAIs. In 2025, we will focus on growing PESA as the accredited professional qualification of choice for every SAI auditor in every SAI. Under our Sustainable Audit Practices portfolio, we will continue to work with SAIs to diagnose their needs and deliver holistic support. This may include support for audit quality management systems, strategic audit planning, robust follow up, audit methodology and auditor competency development for financial, performance and compliance audits. To foster social sustainability, we will continue to develop SAI leadership through SAI Young Leaders and engage with SAI top leaders through regional high-level dialogues. Recognising the specific needs and context of SAIs in Small Island Developing States (SIDS), we will set up a support initiative in consultation with relevant stakeholders.

As we look ahead to emerging themes, we will scale up our work on sustainability reporting and its audit in the public sector. Based on stakeholder requests, we will cooperate with INTOSAI Working Group on Public Debt (WGPD) to explore the area of public debt sustainability. We will support SAIs in finalising their audits of climate change adaptation actions and continue to explore topics to enhance support for auditing climate action. In 2025 we plan to launch a global initiative to develop SAI Sustainable Development Goals (SDG) audit leaders and SAI SDG auditors in conducting audit of SDGs implementation using IDI's SDG's Audit Model (ISAM) 2024. We will advance work on gender and inclusion with an audit of "leave no one behind" principle in the framework of the SAI SDG Auditors initiative. We aim to provide long-term support for developing auditor competence to use data analytics and artificial intelligence, and audit digital transformation.

A strong and resilient legal framework is the bedrock of a sustainable audit practice for a SAI. We are supporting SAIs in their efforts to adapt their legal frameworks to their audit mandates. To promote the importance of SAI independence in societies, we are informing and educating stakeholders and creating alliances with Civil Society Organisations (CSOs). A key part of this is with the CADRE initiative that is the first of its kind to bring together CSOs and SAIs to enable dialogue and information-sharing. We will also support SAIs in understanding their mandates' confines and facilitate peer-to-peer support on how to manage new aspects of their mandates, such as the acquisition of enforcement powers. IDI's bilateral support will continue to foster sustainable SAI governance practices through support to strategic management in most projects, including support to SAI-PMF self-assessment, strategic plan development, timely operational planning, monitoring and reporting. We offer support to SAIs in the bilateral portfolio that enables them to manage external

support transparently, and thus secure sufficient resources over time. Several SAIs receive our support to enhance human resource management, ethics and financial management over the long term.

IDI promotes sustainable SAI audit practices through customised support to annual audit planning, customisation of audit manuals, quality management and reporting process. SAIs in challenging contexts have limited resources and must carefully prioritise which audits to undertake. Sustainable audit practices require extensive support to strengthen overall audit management, process efficiency, and audit staff competencies. We support some SAIs in undertaking compliance and performance audits related to sustainability issues, including the SDGs. In 2025, SAI South Sudan and Madagascar will commence new strategic planning periods, and it will be critical to ensure that audit support is linked to the strategic priorities and promotes sustainability.

Sustainable audit practices also require continuous long-term support by reliable partners during the period SAIs are building their capacities. We facilitate this through the operational management of the INTOSAI-Donor Cooperation (IDC), a partnership between INTOSAI and 23 donor organisations, which builds awareness and brokers contact between SAIs and donors.

We will continue to advocate for SAIs and increase the awareness about their importance across different stakeholders. Through our brokerage mechanism, we will facilitate support for SAIs on seeking funding for climate change audits. The Brokering Upscaled SAI Support (BUSS) Initiative will continue to facilitate SAI-donor engagement and mutual understanding to enable this support. Through strategic partnerships, we will seek to build relationships and support for SAIs for the long term.

DIGITALISATION:

The world around us is shifting at a rapid pace with the emergence of new technologies and digital trends. Looking ahead to 2025, we will continue to support SAIs in assessing their digital needs, ensure that our internal processes are optimal for service delivery, and we will explore emerging technologies for solutions that will best serve the SAI community.

As a pillar of IDI's approach to digital support, we will continue with capacity development for SAIs through digital education in IDI's Learning Management System (LMS) and mainstreaming IT skills in PESA. We will see Leveraging on Technological Advancement (LOTA) Pioneers graduates emerge as a pool of change agents for technology, where they can bring technology audit strategies and technology audits to their SAIs. In the longer term, we will launch a SAI audit analytics initiative to build SAI auditor competencies to use data analytics and Artificial Intelligence(AI) in auditing on a regular basis. In 2025 we will support SAIs with a SAI Technology Audit to enable them to conduct financial, performance and compliance audits of government technology use. Recognising the importance of sustainable audit practices, we will help selected SAIs to set up technology audit practices. A high level dialogue for SAI Top Management on Technology and SAI Audits will bring together SAI leaders for professional development. In the year ahead, IDI will explore synergies internally to build tools and networks for SAI-focused technology. In the spirit of cooperation, we will also support the Adopte initiative in Organisation of Latin American and Caribbean SAIs (OLACEFS) region.

When working with SAIs in a bilateral context, digitalisation is critical to enhance efficiency and data protection. Our support takes a stepwise and comprehensive approach, where we provide SAIs support to ensure that overall ICT governance and management are in place, quality hardware is procured, and basic software is utilised before embarking on more advanced tools. In addition, we work to strengthen the SAIs' ability to audit core government ICT systems, especially in larger projects. Many countries have experienced critical challenges with the government accounting systems. We have identified a need to support SAIs in assessing the controls of these systems to give an opinion on the overall fiscal management of the government.

Further, we will continue working with SAIs to assess their digital maturity and needs, and craft ICT strategies to address needs and priorities. The pICTure (ICT Governance) initiative supports SAIs in their overall ICT framework, and in 2025 will offer a module on Information Security. A new track on Leading Digital Change will work holistically with SAIs on the topic of digital transformation; supporting the multi-faceted and often challenging process of SAIs moving towards a more comprehensive approach for using digital technologies. We will coordinate an "ideathon" to explore ICT innovations.

To coordinate with SAIs to support their technological and digitalisation initiatives, we will broker partnership-development work through BUSS. Funding for digital support is often a focus for our donors, as well as administering technology-based grants like the Saudi Fund for Improved SAI Performance (FISP). For IDI's internal operations, we will explore digitalisation to streamline operations through automation and artificial intelligence practices. This will enhance services for staff and serve to address any gaps or technological challenges they face in their work. We are continuing to develop 'Blue'- IDI's digital information system – to enhance its capacity to coordinate and support work with stakeholders. In a public-facing context, we have strengthened our digital communications offerings and social media presence and will continue to leverage these platforms to engage with stakeholders. A renewed IDI website will be launched in 2025 that provides users with an upgraded and accessible experience when engaging with IDI online.

The power of digital tools will serve to enhance the engagement between SAIs and citizens through CSOs. We are prepared to leverage digital technology to support the legitimacy and credibility of the SAI and stimulate citizen and CSO engagement to support SAI independence. We will explore the possibilities of civic technology that enhances government relations with citizens through the development of dedicated solutions to promote citizen engagement in favour of SAIs. We will follow up on the review of our IT strategy undertaken during 2024 and streamline our IT governance and operations.
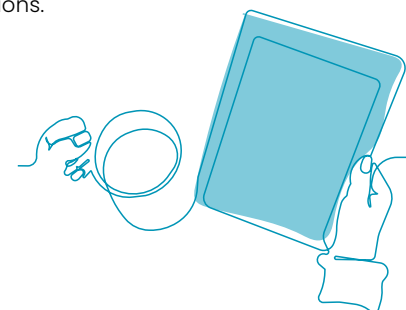
PUBLIC TRUST IN SAIS:

Public trust is crucial to a SAI's position in society. The institution's independence is linked to its role in the accountability ecosystem, its credibility, and understood benefits to the public. Public trust in SAIs is built on its credibility, relevance, and demonstrated value of its audit work. To strengthen the professional work that SAIs undertake we will work with them to enhance their credibility and reliability through high quality, impactful audit work. We plan to build auditor competence through the Centre, which together with professional qualification through PESA, will contribute to enhanced SAI credibility. Our support for sustainable audit practices that deliver value will contribute to enhancing public trust in SAIs. Under our initiative on facilitating audit impact, we will support selected SAIs in developing strategic and annual audit plans for impact, as well as building robust follow up systems. As a part of the work on follow up systems, we will reflect on ways of measuring and communicating SAI audit impact. To strengthen SAI credibility as a professional institution, we will help SAIs to set up systems of audit quality management, as well as create a pool of certified audit quality management specialists.

Relevance of SAI audits is a key factor in enhancing audit impact. With support for SAIs in auditing key trends like technology, SDGs, inclusion and climate action, our initiatives will contribute to enhancing public trust in SAIs. Moreover, we have plans to engage with a wide network of stakeholders from parliaments, audited entities, CSOs, UN bodies, other international organisations, professional bodies, and academia to design and deliver our portfolio.

Public trust in SAIs is a priority in IDI's bilateral support. We consistently identify a need to strengthen their standing and credibility among key stakeholders to enable institutional development and sufficient resourcing. Several SAIs also struggle to be effective due to a lack of financial and administrative independence. In close coordination with the SAI and development partners, we will continue support to modernise legal frameworks in several countries. Targeted stakeholder engagement for SAIs will remain a priority for most of our country projects in 2025.

We will continue to work towards strengthening SAIs legal frameworks and stakeholder engagement to consolidate their legitimacy and credibility, and continue to engage in meaningful collaboration with other accountability institutions such as the anti-corruption and other oversight bodies. We will also assist SAIs in working more effectively with the media to enhance the impact
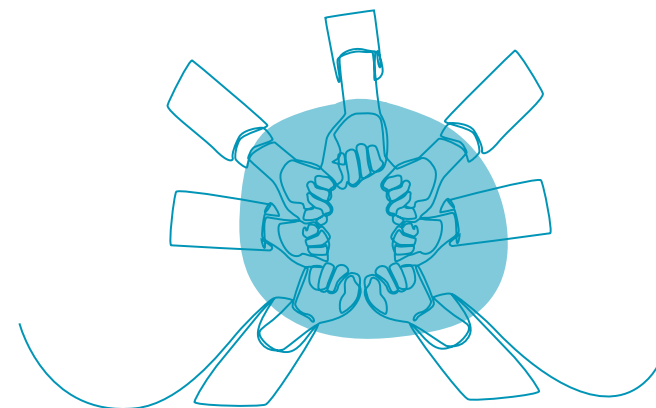
of their work, but also to avoid the distortion of messages to preserve their reputation and consolidate their independence.

Our support will continue to strengthen SAIs in leading by example through enhancing the accountability, transparency, accountability and integrity in their practices and operations. Under TOGETHER (Human Resource, Gender and Ethics for SAIs) initiative, a focus for 2025 will be on ethics and integrity, which are critical determinants of trust. Under SAI-level support, we will continue our work with several SAIs on stakeholder engagement and advocacy. As leadership is another key factor contributing to public trust, MASTERY (Masterclasses for SAI leadership), will from 2025 offer a revised and more structured approach for leadership development. This will focus on internal and external communication, next to topics like foresight and risk management.

To ensure continued engagement with donors, we will build donor trust in SAIs through the IDC platform, stakeholder partnerships and the BUSS workshops. To support improved understanding of SAI context and performance and to demonstrate SAI value, we will leverage the 2023 Global Stocktaking results to inform plans and projects. We would continue to strengthen our partnerships with accountability institutions including the INTOSAI-Donor Cooperation(IDC), the Inter-Parliamentary Union (IPU), and the International Monetary Fund (IMF). Through a media relations strategy and targeted digital outreach, we anticipate increased public understanding and trust in the role of SAIs, IDI's offerings, and the value that public institutions such as SAIs have in society.
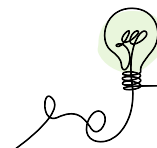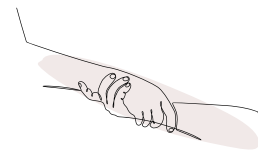
ENABLERS OF SAI PERFORMANCE IMPROVEMENT

|	**Leadership**	**Change Agents**	**Embracing Innovation**	**Peer-to-Peer Support & Resource Pools**	**Partnerships and Stakeholder Engagement**
ENABLER AND IMPORTANCE FOR SAIS	• Change must have the active support of SAI leaders and be SAI-led • SAI leaders need capability in driving and enabling change	• SAIs need capable individuals to own and drive internal change processes • Change agents need skills in recognising cultures and managing change	• SAIs need to be responsive to changes in their environment and audited entities • SAIs need to understand and adopt emerging technologies to secure value from their limited resources	• SAIs are unique in their national contexts and best supported by those experienced in leading and working in peer SAIs • Peer support can be more economical than alternatives when provided in-kind	• Needed to protect and enhance SAI independence and public trust in SAIs, and develop sustainable governance and audit practices • Essential to understand the SAI audit environment, emerging stakeholder needs, and for facilitating audit impact • Needed to scale-up support to SAIs, and ensure support remains SAI-led and effectively coordinated
IDI PLANS 2025	• Revised Mastery approach offering comprehensive leadership development to Heads of SAIs across three interrelated courses/ modules • Leadership kick-off events for new rounds of SPMR to facilitate ownership given the encompassing nature of strategic management • Graduate the fourth cohort of SAI Young Leaders • SAI leadership professional development and commitment through high level dialogue on SAI Audit Analytics • High level dialogue on Professionalisation for SAI leaders • Leadership forums for Sustainable Audit Practices • High level SAI Leadership and key stakeholders dialogue at the launch of SAI SDG Auditors initiative • IDI- Organisation of Economic Cooperation and Development (OECD) workshop for SAI leaders	• SAI Governance Academy to work with SAI middle and senior management to fortify their role as spearheading governance change • pICTure track on Leading Digital Change • Graduate LOTA Pioneers • Graduate Equal Futures Audit (EFA) Changemakers • SAI SDG Audit Leaders track in SAI SDG Auditors Initiative	• pICTure ideathon on ICT innovation • Work with stakeholders on supporting SAIs in defining their role in sustainability reporting • Explore audit of public debt sustainability • Three level professional education for SAI auditors in using data analytics and AI in auditing. • Use of civic tech to strengthen SAI Citizen engagement in support of Independence	• Workshops for new resource persons in SPMR, TOGETHER, CRISP and pICTure. • Launch Audit Quality Management Specialists Certificate for creating pool of resource persons to support SAIs in setting up systems of audit quality management • Start work on Learning Specialists Certification to augment the pool of learning specialists used by INTOSAI regions and SAIs in learning and education • Continuing Professional Development (CPD) for learning specialists • Dedicated resource persons provided as in-kind contribution by SAIs of Brazil, Canada, Indonesia and Saudi Arabia for supporting SAIs through IDI initiatives. • Pool of legal practitioners and experts to provide advice to SAIs on legal issues • Stakeholder engagement and facilitation of activities for support to beneficiary SAIs under Global SAI Accountability Initiative (GSAI)	• IDI supports the IDC in advocating for all support to SAIs to follow aid effectiveness principles (SAI-led, aligned and coordinated), as well as to scale-up such support • Wide ranging partnerships with development partners, CSOs, UN bodies, professional bodies, INTOSAI bodies, INTOSAI regions, academia for professional and relevant SAIs • Partnerships on SAI Independence with global leaders like OECD, the World Bank and IMF

WORK STREAM OPERATIONAL PLANS AND RESULTS SYSTEM

Download the detailed Operational Plans for our six work streams, and IDI's Corporate and Cross-Cutting Issues, here.
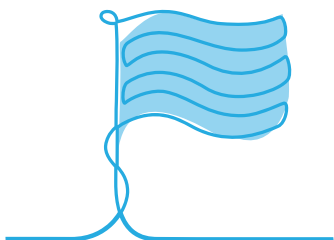
INDEPENDENT SAIs WORK STREAM
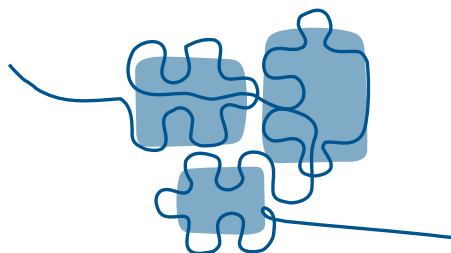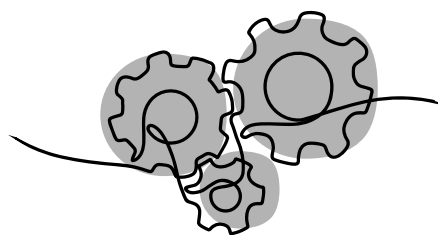
WELL-GOVERNED SAIs WORK STREAM
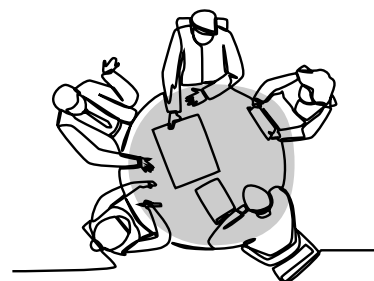
PROFESSIONAL SAIs WORK STREAM
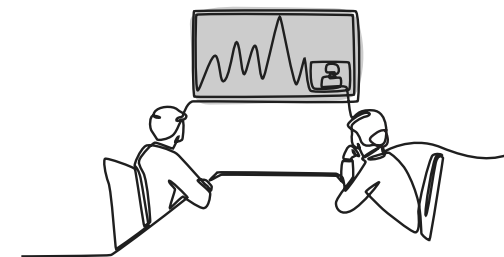
RELEVANT SAIs WORK STREAM

BILATERAL SUPPORT WORK STREAM

GLOBAL FOUNDATIONS WORK STREAM

IDI CORPORATE AND CROSS-CUTTING ISSUES

RESULTS SYSTEM 2024-2026

GENDER AND INCLUSION

IDI's Strategic Plan is the basis for our continued engagement on gender and inclusion in our work with a natural link to our strategic priority on sustainability. Since March 2024, we have a new Gender and Inclusion Policy linked to a concrete Action Plan. A revised guide on gender and inclusion analysis will help us to apply a gender and inclusion lens in our work and new initiatives in 2025.

Here are some of highlights for our plans in 2025:

- In the **Professional SAIs work stream**, we will continue to mainstream gender and inclusion in all initiatives. Some examples of the new work planned will include building inclusion questions in the diagnostic tool for Sustainable audit practices. PESA will be available for every SAI auditor in every SAI. Our support will be provided to SAIs in Small Island Developing States (SIDS). Our work with INTOSAI Compliance Audit Subcommittee will help in mainstreaming inclusion in compliance audits.

- In the **Relevant SAIs work stream** we will graduate a pool of Equal Futures Audit Changemakers, after successful development of EFA audit strategies and issuance of EFA audit reports. EFA Awards will recognise excellence in EFA strategy and audits. As a part of the SAI SDG Auditors initiative, we will support SAIs in auditing the leave no one behind principle and develop case studies on auditing universal health coverage and multi-dimensional poverty.

- In the **Bilateral work stream**, the SAIs of South Sudan and Madagascar have included gender and inclusion as strategic objectives while developing their new strategic plans. In South Sudan and the Gambia, the SAIs will also embark on the development of gender and inclusion policies following the Gender Diversity and Inclusion (GDI) assessments that were undertaken. GDI assessments will continue to be prioritised for new bilateral support projects.

- In the **Well-Governed SAIs work stream** we will finalise the revisions of the SAI PMF framework aimed at enhancing and mainstreaming gender and inclusion for relevant indicators. We will organise a regional workshop on gender, diversity and inclusion for a group of SAIs that have identified such challenges through the review of their HRM practices under TOGETHER. The new format of MASTERY will incorporate the key aspects of the previous masterclass on inclusive leadership, next to further relevant aspects such as emotional intelligence, internal communication and change leadership. We will provide support to SIDS.

CORPORATE GOVERNANCE AND FINANCIAL OVERVIEW

IDI Organisational review has been finalized in 2024 and management response has been developed. During 2025, IDI management will lead the implementation of the changes in this regard. During 2025 IDI's Information Technology (IT) Strategy will be developed and implemented. The office reorganization plan will also be implemented to its completion in 2025. During the year, the annual reporting for 2024 will be revisited and improved.

The financial situation of IDI remains sound. Total income for 2025 is estimated at NOK 163.8 million with expenditures of NOK 153.7 million. The income amount includes balances of NOK 15.5 million from 2024 assumed to be carried forward in full. Funds received in advance for spend in future years received from SECO, Canada and the EU are not included as part of total income. Total carry forward at the end of 2025 amount to NOK 10,7 million. In general, pressure on government finances is likely to affect future visibility of funding from donors. Plans for 2025 include an increase of staff due to scaled-up support at the global level and strengthening our digitalisation efforts. The increase in the 2025 budget compared to the 2024 revised budget includes the assumption of continued travel activity without pandemic related restrictions. IDI will monitor the expenses carefully, balance them against available funding and take necessary action to reduce the scope of activities if needed.

Overall, the dedicated support seen from donors over the last years, despite several significant global challenges, gives us comfort in our ability to deliver on the ambitions of IDI's strategic plan.
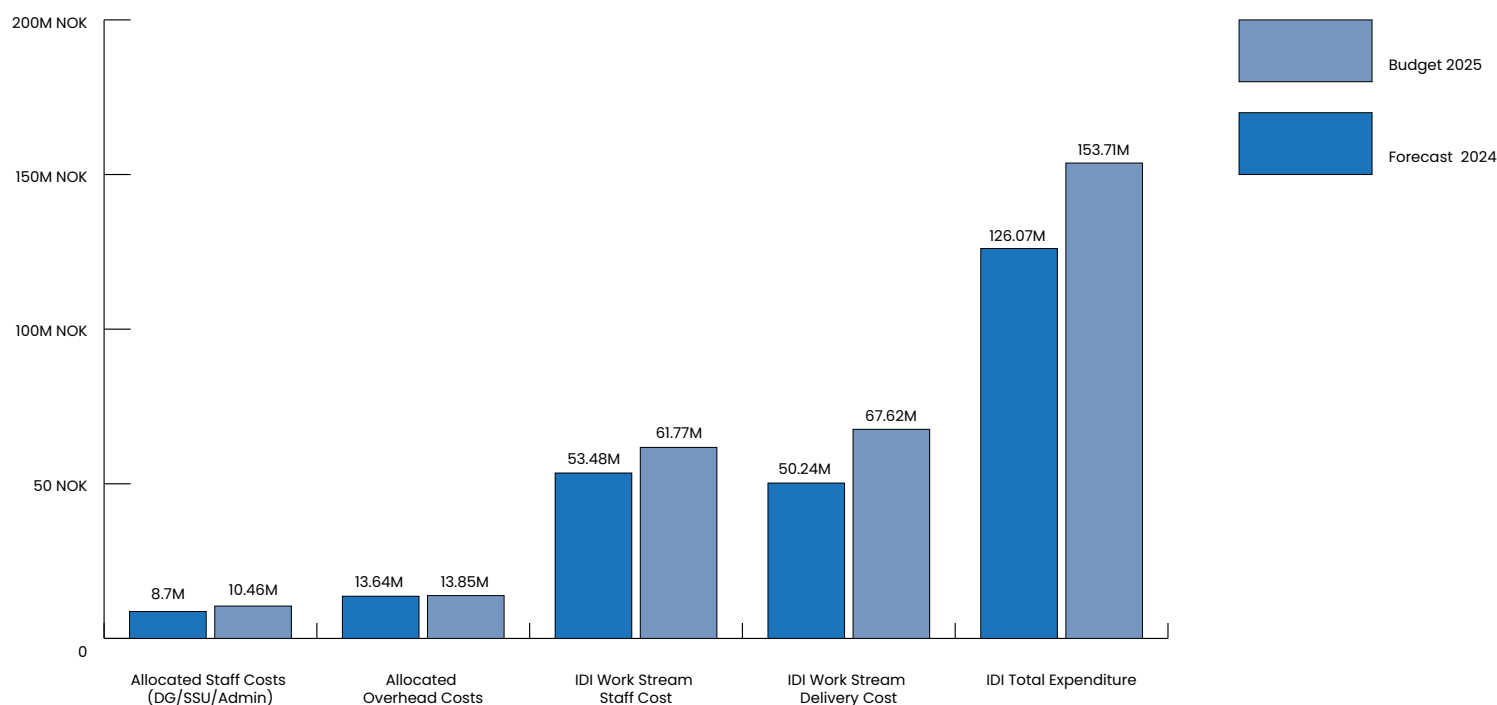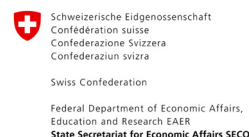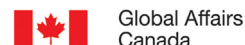
OUR PARTNERS FOR 2025

During 2025 the following organisations will support IDI's efforts:

Core Funding partners

Riksrevisjonen Office of the Auditor General of Norway • Sida • AUSTRIAN DEVELOPMENT AGENCY • INTOSAI • Irish Aid An Roinn Gnóthaí Eachtracha agus Trádála Department of Foreign Affairs and Trade • State Audit Office Republic of Latvia

Earmarked Funding Partners

ADB ASIAN DEVELOPMENT BANK • EUROPEAN UNION • General Court of Audit • Global Affairs Canada • INTERNATIONAL JOURNAL OF GOVERNMENT AUDITING

MINISTÈRE DE L'EUROPE ET DES AFFAIRES ÉTRANGÈRES Liberté Égalité Fraternité • NORWEGIAN MINISTRY OF FOREIGN AFFAIRS • Norad • Schweizerische Eidgenossenschaft Confédération suisse Confederazione Svizzera Confederaziun svizra Swiss Confederation Federal Department of Economic Affairs, Education and Research EAER State Secretariat for Economic Affairs SECO • USAID FROM THE AMERICAN PEOPLE • german cooperation DEUTSCHE ZUSAMMENARBEIT • giz Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

International SAI Community

- The International SAI Community shares a common vision and set of strategic goals and organisational priorities as set down in the INTOSAI Strategic Plan 2023-2028. IDI partners with INTOSAI bodies to support delivery of the INTOSAI plan and the IDI Strategic Plan. This includes the INTOSAI Governing Board, General Secretariat, Policy, Finance and Administration Committee, Capacity Building Committee, Knowledge Sharing Committee and its constituent working groups like Working Group on Environmental Audit (WGEA), Working Group on IT Audit (WGITA) and Working Group on Impact of Science and Technology on Audit (WGISTA), Working Group on Public Debt (WGPD) and Professional Standards Committee (including its Financial Audit and Accounting, Performance Audit and Compliance Audit sub-committees).
- IDI also works in close cooperation with all the regional SAI organisations: AFROSAI, ARABOSAI, ASOSAI, CAROSAI, EUROSAI, OLACEFS and PASAI, and the subregions AFROSAI-E and CREFIAF The regions provide a crucial link between IDI's global perspective, and the specific strengths, challenges, and needs of their member SAIs. The regional and sub-regional bodies are key partners for the delivery of all IDI initiatives.

Other Partners

- Global Foundations continue to enable the implementation of the INTOSAI-Donor Cooperation Strategy.
- IDI and the IMF are working together, and supporting each other's initiatives
- IDI and Inter-Parliamentary Union (IPU) have signed an MOU and continue to facilitate stronger collaboration between SAIs and their parliaments.
- IDI has MOUs with the SAIs of Brazil, Indonesia and Saudi Arabia to work together on several areas, including provision of human resources to IDI as in-kind support. Several SAIs across INTOSAI regions will provide resource persons for IDI initiatives.
- SAIs of Canada, Costa Rica, France, Hungary, India, Kenya, Latvia, Malawi, Mexico, Morocco, Norway, Poland, Senegal, Sweden, Tunisia, Uganda, United Kingdom are supporting IDI's bilateral support and other engagements.
- IDI has signed an MOU with UN Women to promote and support gender equality and inclusion.

- Different work streams will continue their partnerships with GIZ German Cooperation, International Monetary Fund (IMF), World Bank (WB), European Investment Bank (EIB), OECD, Inter-American Development Bank, Association of Chartered Accounts (ACCA), International Federation of Accountants (IFAC), the International Public Sector Accounting Standards Board (IPSAS B), the International Budget Partnership (IBP), the Intergovernmental Panel on Climate Change (IPCC), Information Systems Audit and Control Association (ISACA), World Health Organisation (WHO) and Oxford University and United Nations bodies, such as the United Nations Department of Economic and Social Affairs (UNDESA), United Nations Entity for Gender Equality and the Empowerment of Women (UN Women), United Nations Environment Programme (UNEP), United Nations Framework Convention on Climate Change (UNFCCC), United Nations Office for Disaster Risk Reduction (UNDRR), United Nations Development Programme (UNDP).

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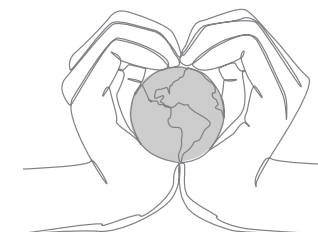
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