INTOSAI IDI DEVELOPMENT INITIATIVE

Strategic Plan

2024-2029

INDEPENDENT, CREDIBLE AND SUSTAINABLE SAIs FOR BETTER SOCIETIES AND IMPROVED LIVES

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Message from the IDI Board

We are delighted to present the INTOSAI Development Initiative (IDI) Strategic Plan 2024-29. It sets out how IDI will support the development of independent, credible and sustainable Supreme Audit Institutions (SAIs) for better societies and improved lives.

This Strategic Plan is a mix of continuation - such as pursuing our move to work streams and firmly integrating a gender lens - and new focus. A key feature of this Strategic Plan is a greater emphasis on predictable and long-term support on which SAIs can rely.

The plan supports and aligns with the International Organization of Supreme Audit Institutions (INTOSAI) Strategic Plan 2023-28 and will also be put forward for endorsement by INTOSAI at the 2025 INTOSAI Congress.

It recognises that global trends have profound impacts on SAIs as organisations, and on the role SAIs must play to provide value and benefits for the societies and people they serve. This also means that SAIs must be resilient and prepared for the future. Through the ongoing six work streams, the Strategic Plan seeks to respond to the needs and challenges identified.

The work streams contribute to three strategic priorities in this Strategic Plan: sustainability, digitalisation and public trust in SAIs.

Sustainability is a key theme running through the Strategic Plan. Sustainability embraces three interlinked components: social, economic, and environmental. We will support SAIs to contribute to sustainable development by strengthening sustainable audit practices and auditing topics such as climate change adaptation and inequality, and by helping governments enhance their use of technology, cut waste and combat corruption. We will also support SAIs and IDI to become more sustainable organisations.

We also recognise that continued decline in democracy worldwide brings great risk to standards of public accountability. SAI independence remains a key pillar of accountability and the very basis for effective and credible SAIs - but we will go beyond this focus. We will support SAIs to engage with other accountability actors, forming strong accountability networks to uphold public accountability and protect each other from the continued attack on pillars of democratic institutions.

We look forward to six exciting years where IDI will work with the INTOSAI community, development partners and other stakeholders, such as civil society, international organisations and professional accountancy organisations. Joining forces will help make the implementation of this Strategic Plan, and the contribution towards strengthening public sector auditing for the benefit of societies and peoples' lives, a success.

IDI BOARD MEMBERS - JUNE 2023

This Strategic Plan was developed through a participatory process, with extensive stakeholder engagement.

An **EVALUATION OF IMPLEMENTATION OF THE LAST STRATEGIC PLAN** included strong participation from a diverse group of SAIs. This gave unique insights into SAI needs including how SAIs access IDI support.

Extensive dialogue on strategic priorities took place at the **INTOSAI REGIONS COORDINATION PLATFORM MEETING** and dialogue with IDI's core donor partners.

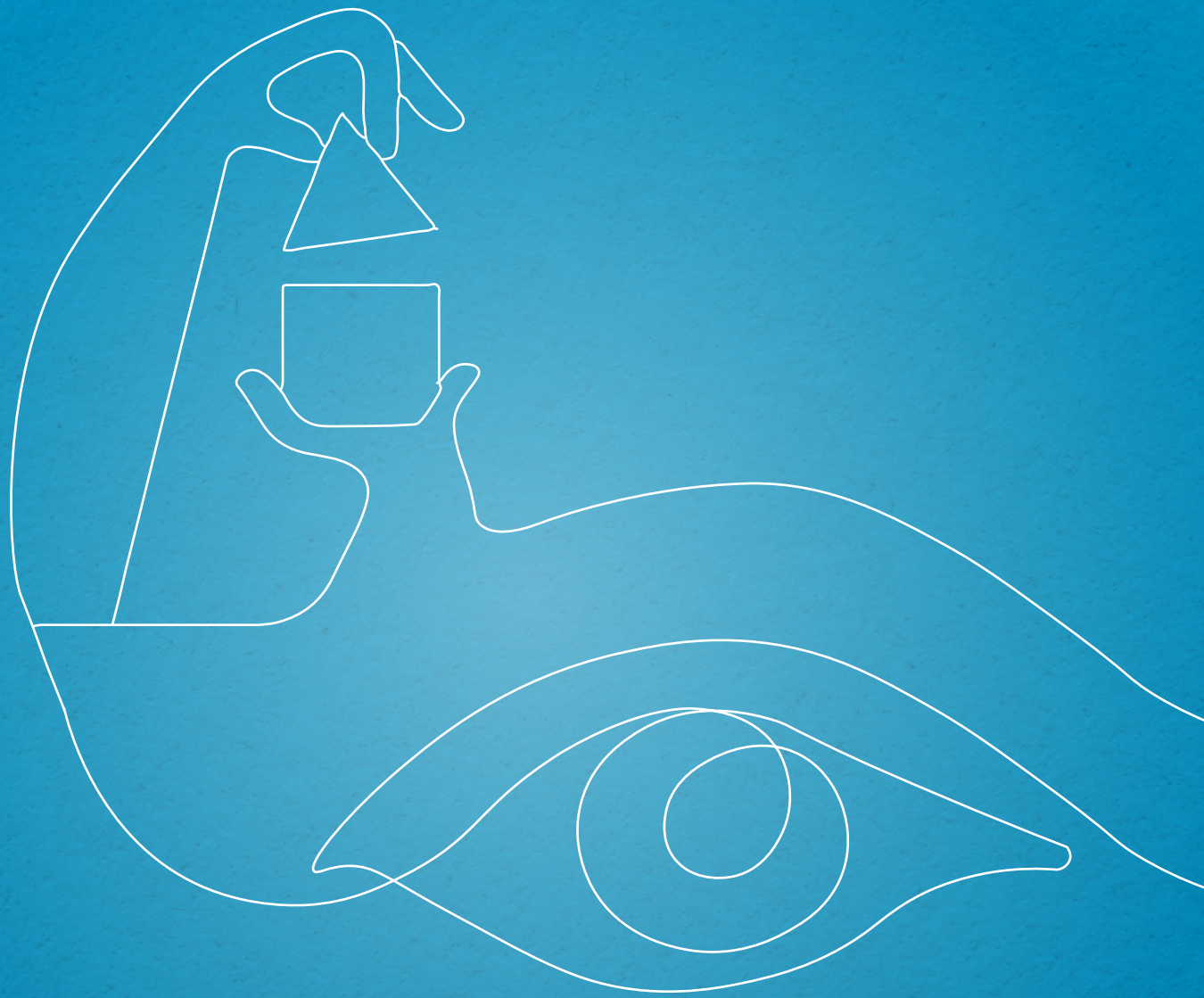
Consultations with stakeholders on the draft Strategic Plan led to a **REVISED PLAN PRESENTED TO THE IDI BOARD FOR APPROVAL IN JUNE 2023**.

IDI engaged with stakeholders to identify global trends and emerging issues, and considered their potential impact on SAIs, through a **SERIES OF VIDEO-CONFERENCED DISCUSSIONS**.

IDI debated strategic questions with the **IDI BOARD IDENTIFYING THREE STRATEGIC PRIORITIES**.

1

STRATEGIC PLAN
at a glance



Continuity and New Impetus

This Strategic Plan continues to respond to challenges identified in the Global SAI Stocktaking Reports and builds on previous achievements. These include the move to work streams to support SAIs in becoming more independent, well-governed, professional and relevant, and to applying a gender lens across IDI and its work. A new impetus in this Strategic Plan is a stronger focus on predictability and long-term support to SAIs, and an emphasis on our three strategic priorities.

IDI Strategy 2024-29

IDI's Mission emphasises our work streams. Combined with three new strategic priorities, they support a renewed IDI Vision of **independent, credible and sustainable SAIs for better societies and improved lives**.

Strategic Priorities Responding to a Changing World

Global trends are reshaping our societies and governance systems, influencing the role of SAIs and how they can contribute to improving people's lives. These trends include democratic backsliding, distrust in governments, growing social inequalities, economic instability, climate breakdown and accelerating technological change.

In response, IDI identified three interlinked strategic priorities for 2024-29. These will help SAIs to respond to our changing world and shape a better future.

IDI's six work streams – Independent SAIs, Well-governed SAIs, Relevant SAIs, Professional SAIs, Global Foundations and Bilateral Support – will contribute to these three strategic priorities.

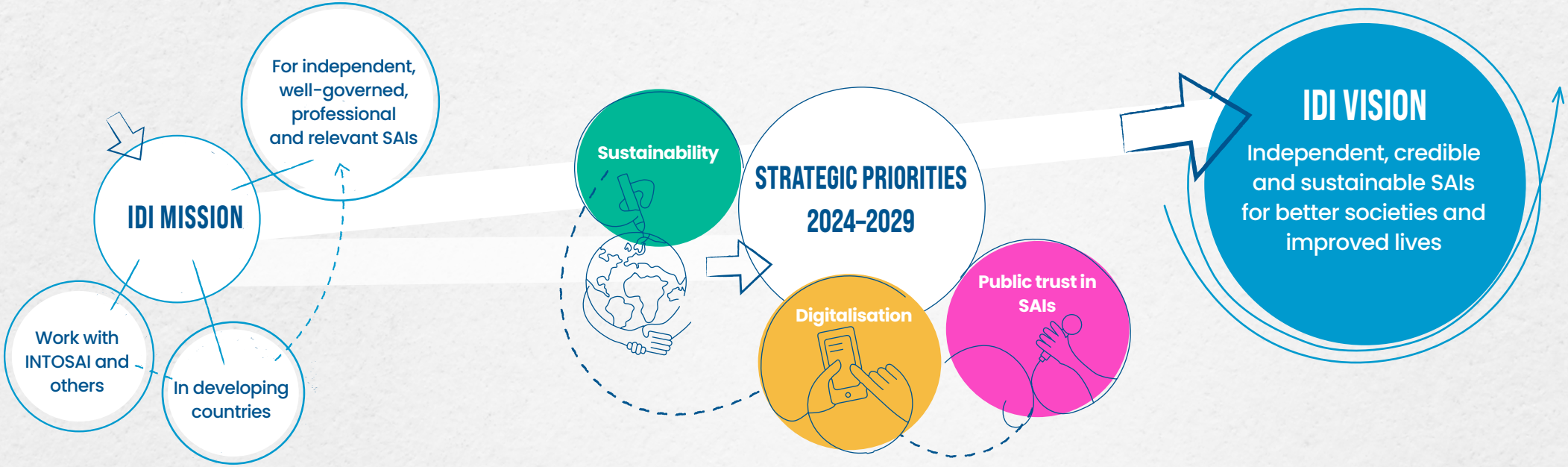
IDI'S VALUES

Professional: We hold ourselves to account, strive for quality and excellence, and demonstrate integrity.

Innovative: We proactively explore creative ideas and adapt new technologies and strategies in an evolving world.

Collaborative: We work effectively with partners and strive for coordination within IDI and between different organisations supporting SAIs.

With Heart: We strive to be fair, gender-responsive, inclusive, empathetic, nurturing, respectful and to foster personal well-being and a sense of belonging. With heart is an essential part of living each of the other IDI values.



STRATEGIC PLAN **key features**

IDI will build on and strengthen the foundations laid in the previous strategic plan, including:

SUPPORTING SAIS IN THE DEVELOPMENT OF THE FOLLOWING AREAS:

1. Facilitate effective **SAI LEADERSHIP** and engage with SAI leaders across SAI functions
2. Reinforce **SAI INDEPENDENCE** and strengthen strategic stakeholder engagement across the accountability ecosystem to enhance **PUBLIC TRUST IN SAIS**
3. Enhance SAI strategic management and create the **ORGANISATIONAL ENVIRONMENT FOR PROFESSIONAL AUDITORS** to develop and thrive
4. Develop **COMPETENT PEOPLE AND PROFESSIONAL PRACTICES** across all areas of our support and strengthen systems of audit quality management
5. Provide **LONG-TERM AND PREDICTABLE SOLUTIONS** for SAIs, including a Centre for SAI Audit Professionals
6. Help SAIs to stay relevant by focusing on audit impact and taking up audits on trending and emerging areas, including the **2030 AGENDA FOR SUSTAINABLE DEVELOPMENT**
7. Support SAIs to strengthen their **ICT GOVERNANCE AND LEVERAGE TECHNOLOGY** in audits
8. Encourage SAIs to **THINK FUTURE AND EXPERIMENT** with innovative SAI education and audit practices to stay resilient and relevant
9. Continue long-term partnerships with **SAIS IN CHALLENGED ENVIRONMENTS** to ensure no SAI is left behind
10. Continue IDI's engagement on **GENDER AND INCLUSION**

ENHANCING THE WAY IDI SELECTS, PROVIDES SUPPORT TO, AND WORKS WITH PARTNERS:

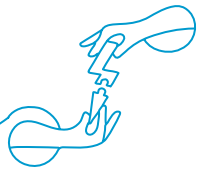
Strengthen **COLLABORATION AND COORDINATION WITH INTOSAI REGIONAL BODIES** by ensuring predictability, transparency and planning, while respecting different contexts and needs

Offer and **ANNOUNCE SUPPORT TO SAIS** in a transparent, coordinated, user-friendly and timely way

Enhance **FLEXIBILITY IN HOW SAIS ACCESS IDI SUPPORT**, develop shared service arrangements for SAIs and continue with fit-for-purpose certification of SAI Auditors

Partner with INTOSAI to facilitate **SAI ENGAGEMENT WITH GLOBAL PARTNERS** on issues of global importance, and advocate for greater engagement with SAIs

Bring partners together to explore needs of and support to **SAIS WITH JURISDICTIONAL CONTROL RESPONSIBILITIES**



IDI's Value Proposition

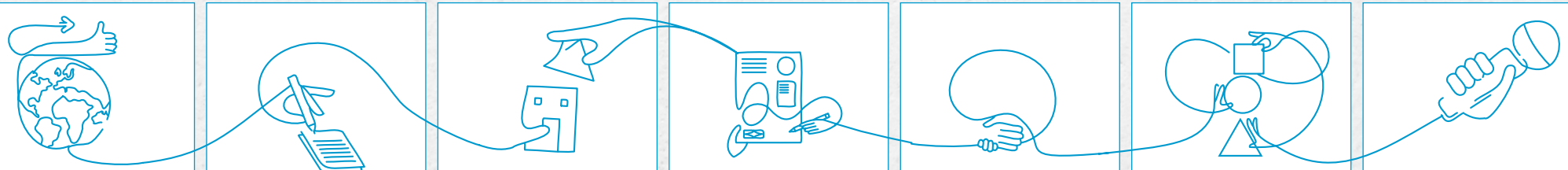
IDI's work supports the strategic goals and organisational priorities of the INTOSAI Strategic Plan, as shown in Annex 1. IDI partners with relevant INTOSAI bodies, INTOSAI regions and other stakeholders in delivery of its initiatives. IDI maximises its value to SAIs by focusing on areas where its position and experience gives it a comparative advantage, and by partnering extensively with others, especially INTOSAI bodies.

IDI support is SAI-led, needs-based and brings together institutional, organisational and professional capacity development for sustainable change. One of IDI's strengths is that it can promote and rely on peer-to-peer cooperation, in particular through mobilising resource persons from SAIs.

IDI'S MISSION

IDI is a not-for profit, autonomous INTOSAI body mandated to support SAIs in developing countries to sustainably enhance their performance and capacity. IDI is an integral part of the INTOSAI community with its mandate to serve the capacity development needs of all developing country SAIs. It is supported and governed by the IDI Board which consists of prominent members of the INTOSAI community who are appointed on merit in their personal capacity. IDI mobilises financial and in-kind support from SAIs and donors across the world. IDI delivers in partnerships with INTOSAI bodies, regions and SAIs.

IDI'S UNIQUE POSITION AND EXPERIENCE



Facilitating **GLOBAL INITIATIVES** for groups of SAIs with strong elements of peer-to-peer learning, focused on supporting **INDEPENDENT, WELL-GOVERNED, PROFESSIONAL AND RELEVANT SAIS**

ACTING GLOBALLY to provide professional audit education and global public goods, create resource pools, facilitate innovation, and **SHARE KNOWLEDGE AND LESSONS LEARNED**

Supporting **SAIS OPERATING IN CHALLENGING ENVIRONMENTS**, including through leading bilateral peer-to-peer support where other INTOSAI providers are unable to do so

Using its global reach and experience to provide **SAI PERFORMANCE INFORMATION AND A FEEDBACK LOOP** between policy and practice in support to SAIs, and in setting and implementing the ISSAIs

Bringing SAIs and relevant stakeholders together, to influence and **LEVERAGE STRATEGIC PARTNERSHIPS** and listen to, amplify and act upon SAIs' voices

BROKERING AND IMPROVING SUPPORT to SAIs through convening and developing capacity of stakeholders, including **INTOSAI BODIES, REGIONS,** peer SAIs and donors

Playing a sustained, consistent, proactive **ADVOCACY** role for SAI independence and the value and benefits of SAIs, i**N COLLABORATION WITH OTHER INTOSAI BODIES**

2

STRATEGIC PLAN

context

Importance and Added Value of SAIs

Helping SAIs to maximise their value to society is essential to achieve our vision.

The UN General Assembly (Resolution A/66/209) recognises that SAIs play an important role in promoting the efficiency, accountability, effectiveness and transparency of public administration. They are conducive to the achievement of national development objectives and international development goals. Academic research (see blue box) supports the value placed on SAIs. While the role, mandate, position and public profile of SAIs varies, SAIs commonly bring value through the following:

- **Oversight of the use of public resources:** SAIs assess how public resources are collected and spent and hold governments to account. They help provide checks and balances and can strengthen democracy, prevent corruption and waste, and contribute to enhancing public sector service delivery.
- **Contributing to sustainability and inclusive environments:** SAIs play an important role in enhancing public sector contribution to sustainable development. By conducting relevant audits, SAIs contribute to effectiveness, performance, inclusion and gender equality, service delivery and national outcomes.
- **Contributing to and embracing technological advancement:** In their own contexts, SAIs apply appropriate technologies as drivers for improved SAI operations and audits. With a view to better societies and improved lives, they can contribute to innovation and better use of technology by governments and through their audits.

For SAIs to deliver this value, they need to produce high quality and relevant audit reports, lead by example in the public sector, and communicate effectively with stakeholders.

This requires a SAI to have professional staff, organisational capacity, an appropriate institutional framework including SAI independence, and an effective governance and PFM environment. SAIs also need strong leadership and an empowering, inclusive and effective culture. The building blocks of an independent, credible and sustainable SAI are shown in the graph below as six domains of SAI capacity. IDI's work streams collectively address these domains, as well as providing global action and support for SAIs in challenging contexts.

RESEARCH CONFIRMS THE VALUE OF SAIS

"The publication of independent external audits can reduce corruption and enhance electoral accountability, especially where their public dissemination is supported by local media. The effectiveness of these external audits is reduced where auditors lack independence, and where auditees can anticipate the timing of audits relative to elections, or otherwise adjust their behavior strategically to weaken the detection or consequences of poor governance."

Martin Haus, Joachim Wehner, and Paolo de Renzio, (When) Do Open Budgets Transform Lives? Progress and Next Steps in Fiscal Openness Research, 2022

VALUE AND BENEFITS OF SAIS

SAI CAPACITY

SAI institutional capacity

- A Independence + legal framework

SAI organisation systems + professional staff capacity

- B Internal governance and ethics

SAI core services

- C FA standards, quality management, planning and implementation process
- PA standards, quality management, planning and implementation process
- CA standards, quality management. planning and implementation process
- Judgement standards, process
- Other core services

- D Corporate services
- E HRM + Professional staff development
- F Communication and Stakeholder management

SAI OUTPUTS

- Accountability reporting
- FA coverage, quality, timeliness and publication
- PA coverage, quality, timeliness and publication
- CA coverage, quality, timeliness and publication
- Judgements coverage, quality, timeliness and publication
- SAI engagement with key external stakeholders

SAI OUTCOMES

- Parliamentary follow-up and executive implementation of audit recommendations
- SAI seen as a relevant and model organisation for transparency, accountability and integrity
- Public confidence in government financial systems
- Improved compliance with laws and regulations
- Stakeholders engagement in accountability

SAI CONTRIBUTION TO IMPACT

- → Strengthened accountability, transparency and integrity in the public sector
- → Enhanced democracy and trust in society
- → Enhanced public service delivery positively affecting citizens' well-being
- → Support for UN Agenda 2030 and SDG implementation

SAI CULTURE, LEADERSHIP, INCLUSIVENESS AND GENDER

COUNTRY GOVERNANCE, POLITICAL, SOCIAL, CULTURAL + PUBLIC FINANCIAL MANAGEMENT ENVIRONMENT

Global Trends Affecting SAIs

Global trends are constantly shaping our world, requiring responses from individuals, industries and governments. They also influence SAIs, their position in society, and their efforts to deliver value.

- **Political trends:** democratic backsliding, increased authoritarianism; distrust in government and public services institutions; fragmentation of established global order and breakdown of globalisation
- **Social trends:** growing inequalities within and between countries, increasing conflicts and crises, demographic changes
- **Economic trends:** recession, debt distress, backlash against global trade
- **Technological trends:** accelerating digitalisation and exponential technological innovation
- **Environmental trends:** climate change, loss of biodiversity, negative changes to the environment

These interlinked trends influence progress towards the 2030 Agenda for Sustainable Development. While bringing many challenges, they also offer opportunities. SAIs can build on these opportunities, and help societies address the challenges by tailoring their responses to individual contexts.

Global State of SAIs

The Global SAI Stocktaking Report 2020 shows SAIs face greater challenges – and are more at risk of being left behind – in countries with lower incomes, limited democratic space, and where SAIs have insufficient resources. SAI independence continues to deteriorate in line with trends on democratic backsliding, with concerns around access to information and executive interference impacting financial independence and the security of tenure of heads of SAIs. Publication of audit reports has improved following a decline from 2017 to 2020, though too many SAIs in less democratic countries still do not publish any audit reports.

Strategic Management remains a challenge in many SAIs. While SAIs are increasingly assessing their performance and developing strategic plans, these need to better link to operational plans and budgets, and to inform public reporting on SAI performance. They also need to better address digitalisation, gender and inclusion. SAI communication and engagement strategies need to place more emphasis on the public, civil society groups and the media.

SAIs are increasingly reporting to have adopted the ISSAIs, though with varying views of what this means. However, implementation of professional audit practices lags behind the adoption of standards. ISSAI compliance is further weakened by a lack of adequate systems for ensuring quality, with limited finances and competent SAI auditors cited as the main causes. SAIs need to strengthen audit follow-up systems including follow-up of audit recommendations. They have to find ways to tackle the challenge of lack of executive response to recommendations and to enhance efforts for stronger and more productive engagement with legislatures.

While many SAIs continue to provide peer-to-peer support, only a small number are able to finance or lead support, and external financing for SAI capacity development remains stagnant.

During this Strategic Plan period, IDI will also take on board and address results from future Global Surveys and Global SAI Stocktaking Reports, in particular those planned for 2023 and 2026.

3

OUR **strategy**

Continuity and Building on Success

The IDI Strategic Plan 2019-23 made two strategic shifts: a transition to work streams to support the core functions through which SAIs deliver value, and integrating a gender lens into its work. These will continue.

During 2019-23, IDI developed, piloted and implemented new initiatives under its work streams to respond to SAI needs. These will continue (for more information see chapter 4 under IDI work streams).

IDI also scaled up its bilateral support to SAIs in challenged environments and engaged in ongoing and new strategic partnerships with influential global development bodies. IDI aspires to build on successes in all these areas, partnering with INTOSAI bodies and other stakeholders for effective delivery.

IDI's comparative advantage stems from our position as an INTOSAI implementing body with a global mandate and a focus on developing countries, and from our ability to bring partners together and mobilise support from the INTOSAI community and relevant stakeholders. In this new Strategic Plan, we will play to the strengths this gives us, focusing on areas where we are positioned to deliver, and leveraging and partnering with others - especially the INTOSAI regions and committees - according to their own comparative advantage.

While we will deliver on global initiatives, public goods and professional education and certification, we will also leverage the products and expertise of others. This includes the INTOSAI Capacity Building Committee (CBC), the Knowledge Sharing Committee (KSC), the Professional Standards Committee (PSC) and the Policy, Finance and Administration Committee (PFAC). We will provide feedback loops to the standard-setters in INTOSAI and help broker support to individual SAIs and INTOSAI regions. We will focus our bilateral support on SAIs in challenged environments as a provider of last resort. In doing this, we will coordinate with other providers to avoid duplication and be mindful of SAI absorption issues.

This Strategic Plan builds on our unique position and previous successes, by moving towards more long-term and predictable support and services on which SAIs can rely.

We will continue to expand from offering time-bound initiatives, to making more of our support flexibly available to SAIs when they need it. When a theme is new or in high demand, we will run global support initiatives with regional rollouts. We will also provide long-term services available to SAIs as needed, including shared service arrangements in select areas. IDI will use transparent, user-friendly, timely and easily accessible ways to announce its services and support to SAIs. This will allow SAIs to better plan for their participation in and take-up of IDI's support and services.

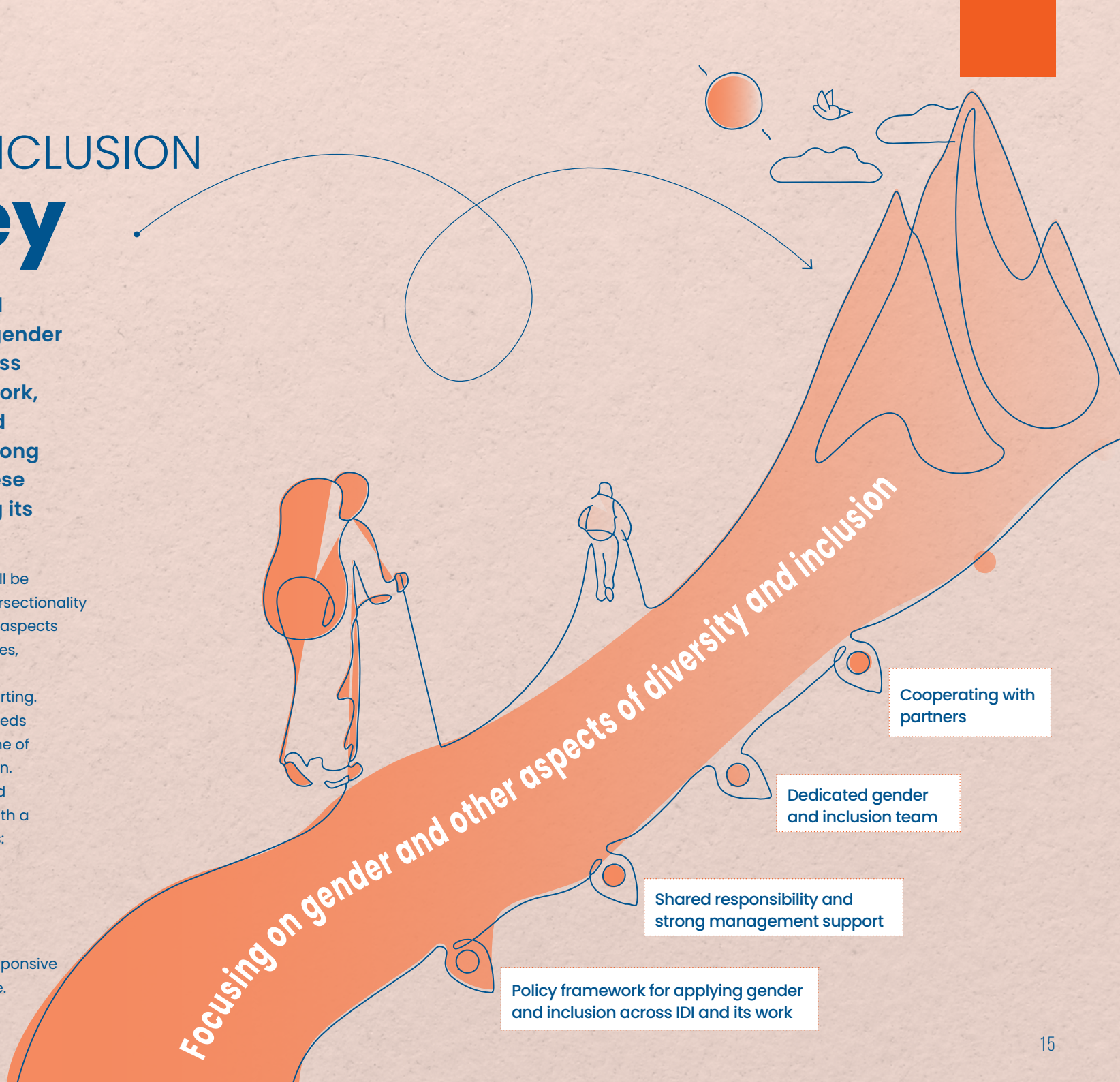
While this strategy provides for a broad service offer, our portfolio of initiatives will evolve through the Strategic Plan period in response to SAI needs, different SAI and regional contexts and emerging trends. Some initiatives will be offered as long-term support and services to SAIs, while others will be provided on a rolling basis to groups of SAIs in different regions. Depending on available resources and where there is sufficient demand, IDI support will be offered in the IDI languages English, French, Spanish and Arabic. Where necessary, we will also deliver temporary new initiatives to help SAIs respond to global events.

GENDER AND INCLUSION
A journey

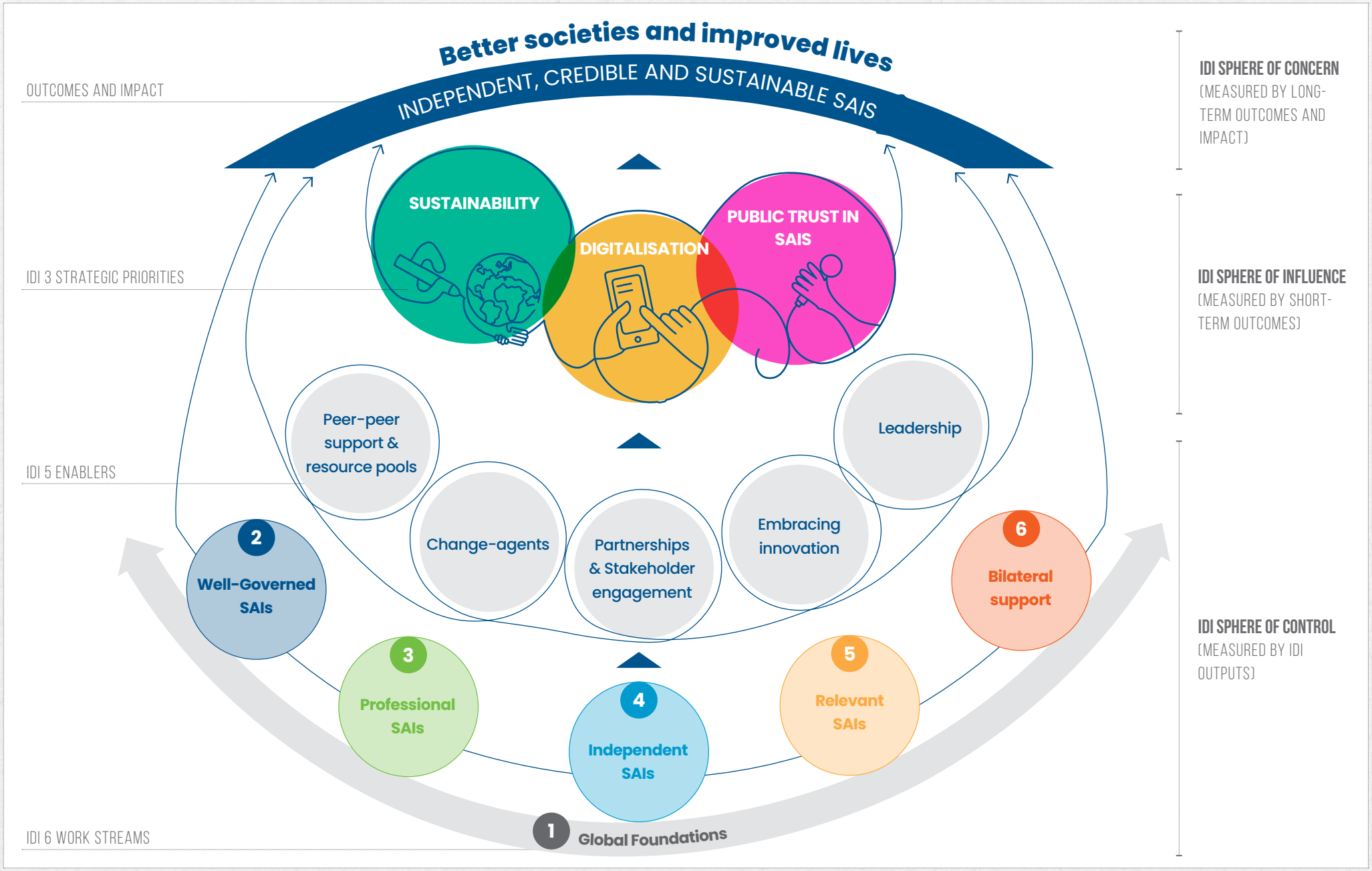
Over recent years, IDI has worked relentlessly towards applying a gender lens as an organisation and across its work. A robust gender framework, a dedicated gender team, shared responsibilities across IDI and strong management support – all of these helped IDI to move steadily along its gender journey.

During the Strategic Plan period, this journey will be sustained and broadened. IDI will apply an intersectionality lens and work towards better integrating other aspects of diversity and inclusion in its policies, processes, decision-making, implementation, resourcing, stakeholder engagement, monitoring and reporting. IDI's continued work on gender and inclusion feeds into the social dimension of sustainability as one of the three strategic priorities of the Strategic Plan. IDI will also continue to mainstream gender and inclusion across initiatives and run initiatives with a specific focus on gender and inclusion, such as:

- Equal Futures Audits (EFA) Changemakers initiative (more information under IDI work streams further below) and
- TOGETHER, which helps SAIs in enabling responsive and inclusive human resource governance.



IDI STRATEGIC FRAMEWORK



IDI Strategic Framework

As an INTOSAI body, IDI exists to support SAIs in developing countries. Our Vision is:

"Independent, credible and sustainable SAIs for better societies and improved lives".

This defines the value to which IDI contributes.

How and where we do this is defined in Our Mission "The INTOSAI Development Initiative supports Supreme Audit Institutions in developing countries in sustainably enhancing their performance and capacities. IDI is a part of the International Organisation of Supreme Audit Institutions (INTOSAI) and works together with INTOSAI Goal Committees, Regional Organisations, SAIs and other partners for **independent, well-governed, professional and relevant SAIs**".

Our ongoing **six work streams** provide support across SAI core functions, as well as bilaterally to SAIs most in need, and at the global level. Each work stream contributes to **three strategic priorities** that we have identified in response to global trends.

In addition, we have identified **five enablers** key to SAI performance improvement, and to how IDI delivers support. We also identify corporate risks to the delivery of IDI's support, and developmental risks that could prevent this support translating into the intended developmental benefits.

Finally, we recognise that IDI's sphere of control is small; our influence on SAIs and others is broader but our sphere of concerns extends even more widely, to areas where we have less influence. How we plan to measure and monitor our performance in these different areas is summarised in our results system in Annex 2, and will be demonstrated through publication of an IDI results framework, wherein actual performance will be updated annually.

IDI Strategic Priorities

Our three strategic priorities are designed to enable SAIs to respond to our changing world and shape a better future. They are interlinked and mutually reinforcing. IDI work streams and initiatives contribute to each strategic priority, either directly or through providing the necessary foundations to deliver. The need for competent people and professional practices cuts across all three strategic priorities.

INDEPENDENT

SAIs have strong institutional frameworks, are objective and free from restrictive influence of audited entities or others.

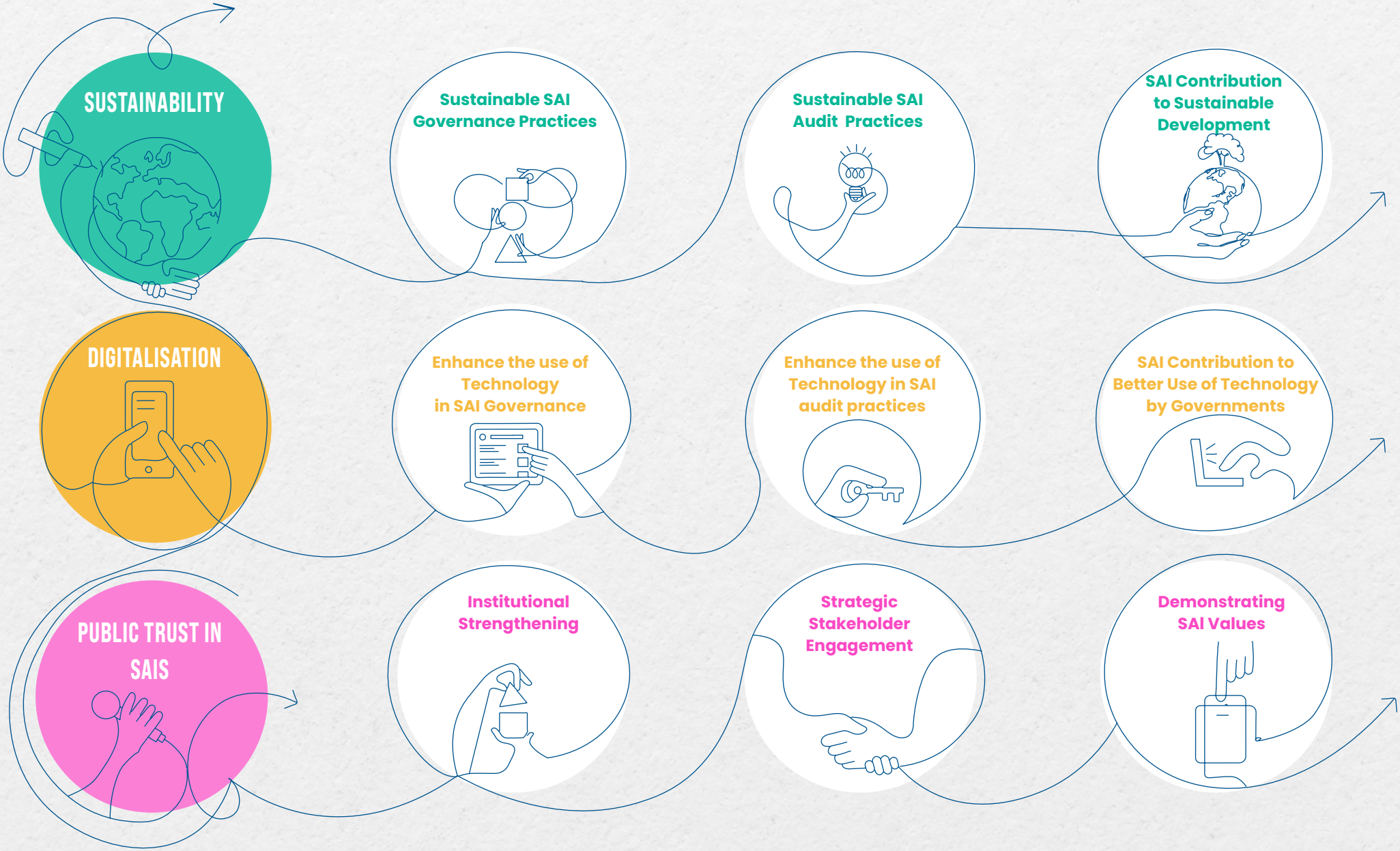
CREDIBLE

SAIs are accountable, ethical, professional and trusted; perform high quality audit work to deliver impact and demonstrate their value to society.

SUSTAINABLE

SAIs conduct audits that contribute to sustainable development, covering its economic, social and environmental dimensions, and have sustainable governance and audit practices.

OUR STRATEGIC PRIORITIES 2024-2029



I. Sustainability

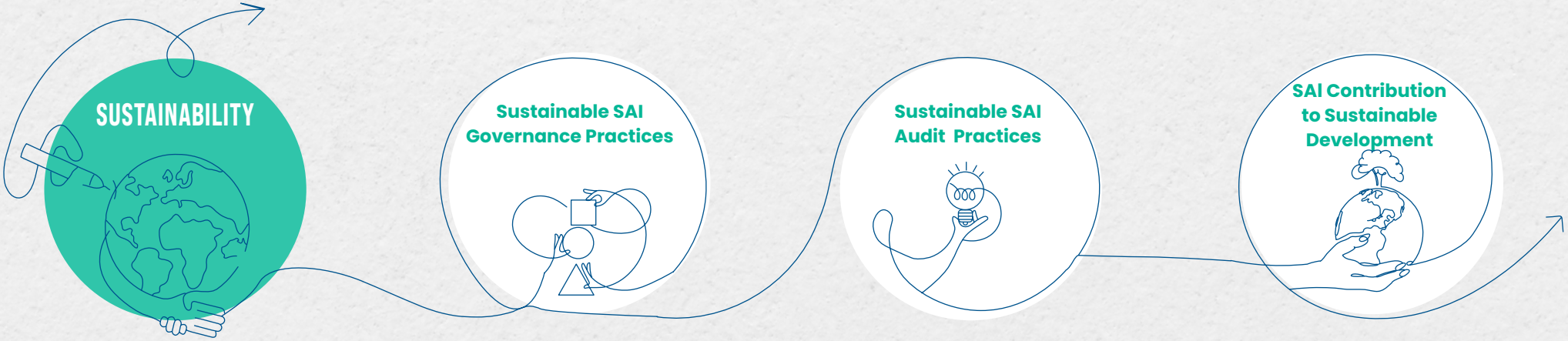
Sustainability embraces three interlinked components: social, economic, and environmental. To follow the pathway of sustainable development and contribute to achieving the SDGs, we will help SAIs address these components in an integrated way. Focussing on sustainability will enable SAIs to respond to global trends such as growing inequalities (including on gender), global economic challenges, and climate change. To do this, SAIs must also be sustainable as organisations and in how they deliver their work. Therefore, our sustainability objectives are **sustainably governed SAIs, with sustainable audit practices, contributing to sustainable development**. We will contribute to sustainable development through our work across the entire Strategic Plan and enhance the sustainability of IDI as an organisation.

Sustainable SAI Governance Practices requires independent, sufficiently resourced, strategically managed, resilient SAIs which operate in an environment of strong public accountability and hold themselves accountable. IDI will support SAIs to assess and enhance their independence, respond to independence threats, and partner with accountability actors to strengthen the public accountability ecosystems. We will continue to facilitate SAI-led stakeholder analyses, performance assessments and development of realistic SAI strategic and operational plans. We will help SAIs develop their financial, crisis and risk management, publish reports on their own performance and sustainability, and strengthen their capacity to engage with relevant stakeholders. Another aspect is our scaled-up support to strengthen SAIs' Human Resource Management (HRM) systems, creating SAI environments in which professional auditors and staff can flourish. We will support mid- and senior-level management in SAIs to spearhead good governance and organisational excellence.

SAIs' value comes from conducting high quality and high impact audits on a timely and regular basis. This requires **sustainable SAI audit practices**. This needs competent SAI auditors, effective leadership, high quality and high impact audit practices, supporting SAI and country environments, and stakeholder coalitions and partnerships. It also requires SAI independence, sound strategic and human resource management as well as sound ICT Governance as enabling factors.

IDI will continue to provide holistic support for high quality and high impact audit practices, including adopting international audit standards, and reviewing and aligning audit methodologies to standards. IDI will help SAIs develop feasible strategic and annual audit plans that fit with their overall strategic and operational plans, and resources. And IDI will help groups of SAI undertake pilot audits, set up and strengthen systems of audit quality management, and develop robust audit follow-up mechanisms.

The best way SAIs can help shape a better future is through SAI contribution to sustainable development. Relevance and responsiveness of SAI audits is a key requirement for audit impact. Based on global trends and stakeholder expectations, IDI will support SAIs in auditing issues like climate change, technology, equality and inclusion, and SDGs. We will adjust this list based on emerging areas and needs.



II. Digitalisation

Digitalisation is the process of enabling or improving processes by leveraging digital technologies and digitised data. This strategic priority reflects that global technology trends are changing our world and the way we live. It also responds to government efforts to improve service delivery by investing in technology, including artificial intelligence, and introducing new systems that optimise government functions and automate processes.

It recognises that in doing so, governments must act responsibly and manage risks such as data security and confidentiality, and digital exclusion. As a foundation for this work, IDI will help SAIs to better understand the technological change around them and its potential implications.

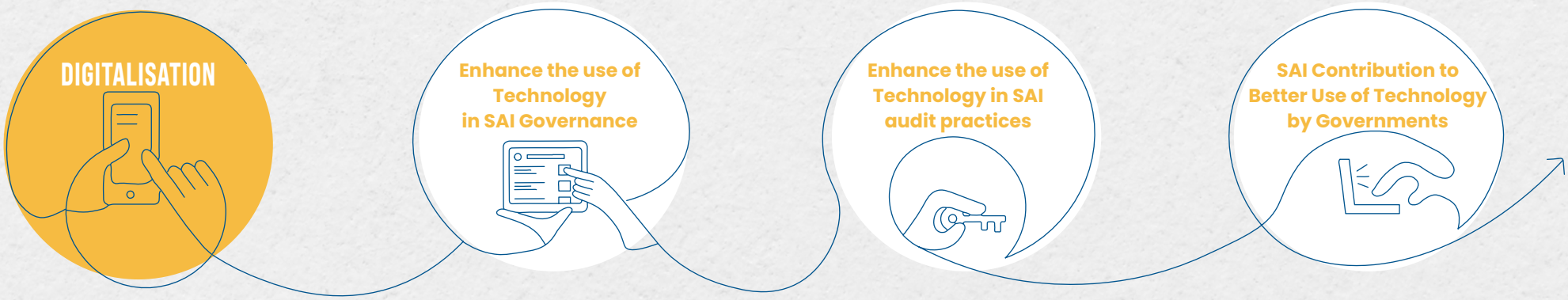
IDI's digitalisation objectives are to help **SAIs enhance the use of technology in SAI governance and in SAI audit practices, and contribute to better use of technology by governments**. Recognising the comparative advantage of others, we will deliver by partnering with and leveraging the experience of relevant stakeholders within and outside the INTOSAI community. We will focus on empowering SAIs to develop tailored SAI-led solutions, recognising different country contexts, starting points, needs and levels of digitalisation.

IDI will help **SAIs embrace technology in SAI governance** through more effective use of technology, better connectivity, efficiently run IT operations and sound ICT governance procedures. We will continue to integrate digitalised approaches across our portfolio, including e-SAI PMF for assessing SAI performance, STORY (a digital platform for SAI strategic management), and digital approaches to enhancing crisis and risk management.

Our second digitalisation objective is to **enhance the use of technology in SAI audit practices**. We will support and facilitate SAI-led and fit for purpose digitalisation of audit approaches, through developing pools of technology-enabled auditors and establishing a platform to bring together technology experts and SAI auditors to share knowledge.

Finally, we envisage **SAIs contributing to better use of technology by governments.** We will empower change agents in SAIs to assess technological advancement in their external environment by using tools such as "Leveraging on Technological Advancement" (LOTA) Scan, develop a strategy for auditing government use of technology, and undertake relevant audits of technology and digital transformation.

SAIs in challenged environments sometimes need deeper capacity development support to be able to function and communicate effectively. In our bilateral partnerships, we will endeavour to provide or facilitate access to appropriate hardware and software, as a necessary precondition for effective support.



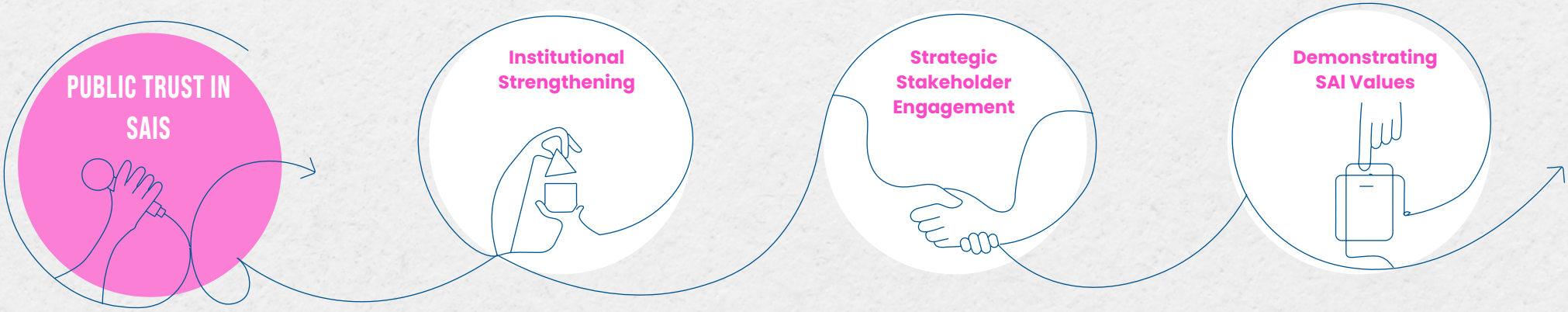
III. Public Trust in SAIs

Public trust in SAIs is about enhancing the virtuous circle between public awareness and support for a SAI, its independence and position within the accountability ecosystem, and the credibility, value and benefits of its work to the public.

It is also self-reinforcing: SAIs which enjoy wide-spread public trust and support, and are firmly anchored in a country's public finance management and accountability ecosystem, are more able to protect their status and independence. Another aspect is that SAIs that effectively assess, plan, manage and report on their performance are more likely to maintain public trust.

SAIs that are trusted can issue credible and impactful audit reports with less fear of retribution, while SAIs with limited public trust may be unable to protect themselves from outside interference to deliver impactful reports, further weakening public trust. Our focus on public trust is a direct response to the democratic backsliding and authoritarianism witnessed over the past 15 years, combined with low levels of trust in governments, and high levels of corruption. These have altered the strategic position of SAIs and diminished public trust in their work in some countries, so efforts to enhance public trust in SAIs are now more important than ever.

Our objectives focus on **institutional strengthening, strategic stakeholder engagement, and demonstrating SAI value**. Our support recognises different SAI starting points, environments, risks, opportunities, and SAI willingness and ability to engage. IDI will advocate globally for greater engagement with SAIs, communicate their value and benefits, and support SAI-led efforts to enhance public trust in SAIs. An important aspect to increase public trust in SAIs is IDI's work on facilitating audit impact which requires strong stakeholder engagement and contributes to demonstrating SAI value. We will continue our focus on supporting SAIs on strategic management and good governance, with the aim of enabling credible and accountable institutions.



Institutional strengthening refers to the formal and informal 'rules of the game'. This includes SAI independence, resourcing and mandate, as well as the accountability ecosystem in which SAIs operate (whether legislature, judicial, mixed or other model), and the effectiveness of the rule of law. IDI will continue to partner and advocate for SAI independence at the global level and support the work of the IDC Goodwill Ambassador for SAI Independence. We will respond rapidly to threats to SAI independence, facilitate coordinated stakeholder responses, and provide resources to enable other stakeholders to support SAI independence. Our efforts will broaden from our independence focus, as we partner and build networks with other accountability organisations at the global level and empower SAIs to strategise on how to mirror these at the national level. IDI envisages networks of accountability organisations, including SAIs, ombudspersons, anti-corruption agencies, CSOs and others providing mutual and coordinated support to each other.

Strategic stakeholder engagement refers to SAIs understanding their accountability ecosystem, stakeholders and public perceptions, and developing their strategies to effectively engage with stakeholders and enhance public trust. We will support SAIs to assess their engagement approaches and plan for digitalisation where appropriate, including digital communication strategies.

Demonstrating value is key to creating a virtuous circle of public trust in SAIs. Value comes from enhancing the transparency, relevance, quality, and impact of SAI audits; responding to stakeholder needs; strategising and reporting publicly on SAI performance; managing SAI resources effectively, and acting ethically. All IDI work streams contribute towards SAIs demonstrating value. We will increase our focus on value by supporting SAIs to prepare and implement strong strategic plans for SAI performance and results. We will work with SAIs to integrate audit impact considerations throughout their work, ensure audit quality, publish and disseminate audit reports, communicate key messages as a way to enhance citizen engagement, enhance public engagement, and ensure robust audit follow-up systems. We will support this work through engaging with other global stakeholders, such as Parliamentary fora, civil society organisations and the media, and support SAIs to replicate this engagement at the country level.

PARTNERING TO STRENGTHEN SAIS WITH JURISDICTIONAL FUNCTIONS

More than 30 SAIs from across the globe identify predominantly as SAIs with jurisdictional functions. While models vary from SAI to SAI, many struggle to reflect effective audit practices. This manifests in common challenges such as independence constraints and audit backlogs, reflecting a mismatch between resources and mandate.

Recognising the comparative advantage of others in this area, IDI proposes a global partnership bringing SAIs, INTOSAI bodies and regions, and other key stakeholders together to identify and begin to tackle the legal and institutional reforms necessary to modernise public audit and accountability ecosystems in these countries. Our initial ambitions are:

- To bring relevant partners together around a common agenda
- To take stock of current approaches and challenges
- To identify a road map for required reforms at a general (not country specific) level

SUPPORTING SAIS TO STRENGTHEN THEIR CONTRIBUTION TO **combatting corruption**

Within national accountability ecosystems and law enforcement environments, SAIs play a critical – though sometimes misunderstood – role in combatting corruption.

This role varies based on country systems and legislative tradition,including the extent of the mandate for jurisdictional control and sanctions. Broadly it involves focussing on corruption prevention, incorporating corruption issues into audit work, cooperating effectively with other organisations, raising public awareness, and providing means for the public to contribute to tackling corruption.

Other INTOSAI entities lead on global discussions shaping the role of SAIs within global anti-corruption frameworks, including with the UNODC and the G20, and IDI will support as needed.

INTOSAI's Guideline for the Audit of Corruption Prevention (GUID 5270)* postulates that it is better to prevent than detect corruption and notes ways SAIs can contribute towards fighting corruption. Here are some areas where IDI's support to SAIs contributes to preventing and combatting corruption.

1. Support to **COMPLIANCE AUDIT AND AUDITS ON INTERNAL CONTROL FUNCTIONS**. Such audits can help to see whether underlying systems are effective. SAI suspicion of corruption can be passed on to responsible authorities.

2. Support to ensure **SAI MANDATES** include powers to investigate corruption, share information with law enforcement and anti-corruption agencies, and possibly sanction corruption, depending on national contexts.

3. Support to SAIs to understand their accountability ecosystem and undertake **STRATEGIC STAKEHOLDER ENGAGEMENT** with accountability actors and law enforcement agencies, to strengthen overall system effectiveness for combatting corruption.

4. Support to help SAIs put in place **CODE OF ETHICS – USING ISSAI 130 AS A FOUNDATION – AND COMPLIANCE SYSTEMS** to lead by example in combatting corruption within the public sector.

5. Support SAIs to integrate risks of misuse of funds, including due to corruption, into their audit work, including use of data analytics and other tools to **IDENTIFY RED FLAGS** to prompt further investigation.

6. Enhancing the **IMPACT OF IDI-SUPPORTED AUDITS**, such as on SDG implementation, through supporting SAIs to strengthen engagement with key stakeholders from civil society organisations to law enforcement and anti-corruption agencies.

7. **RAISING AWARENESS GLOBALLY** on the role of SAIs in addressing corruption and advocating for more support to strengthen relationships between SAIs and other relevant institutions.

* See: https://www.issai.org/pronouncements/guid-5270-guideline-for-the-audit-of-corruption-prevention

ENABLERS OF PERFORMANCE IMPROVEMENT

	IMPORTANCE FOR SAIS	IDI RESPONSE
Leadership	→ Change must have the active support of SAI leaders → SAI leaders need capability in driving and enabling change → Change must be SAI-led to be effective	→ Delivery of IDI initiatives include continual engagement of SAI leaders, from awareness-raising through to follow-up on results of support → Support the development of SAI leaders, young leaders and managers → Promote SAI-led development to partners that support SAIs
Change Agents	→ SAIs need capable individuals to own and drive internal change processes → Change agents need skills in recognising cultures and managing change	→ Identify, develop, and support SAI change agents as an integral part of some initiatives → Provide change agents with tools to facilitate change processes within existing cultures or to shape new cultures
Embracing Innovation	→ 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	→ SAI Innovation Webinars and the LOTA talks series help keep SAIs abreast of changes and encourage a culture of innovation in SAIs → Continue to work on innovative audit approaches, delivery mechanisms and horizon scanning → Continue to strengthen and use digital learning platforms as an integral part of its delivery → Support SAIs to maximise benefits of digital education
Peer-to-Peer Support & Resource Pools	→ 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	→ Identify peer support networks, and create and nurture communities of resource persons able to support their peer SAIs → Draw on pools of resource persons for effective delivery of its initiatives → Support resource persons as change agents → Facilitate shared service arrangements where SAI needs are met by in-kind peer support → Continue bringing groups of SAIs together to enable peer-to-peer learning → Continue using peer SAIs in bilateral support, and help broker peer-to-peer support
Partnerships and Stakeholder Engagement	→ Protect and enhance the independence of and public trust in SAIs within the national accountability ecosystem → Crucial for improvement of audits, SAI governance and professionalisation → Essential for better understanding the audit environment, securing audit evidence, and facilitating audit impact	→ Partner with INTOSAI bodies and regions in delivery of all initiatives → Draw on specialist expertise and knowledge that may be limited within IDI and INTOSAI → Advocate for stakeholders to make greater use of SAI reports, support SAI development, and provide more effective support → Leverage partners that may be better positioned to raise interest in a topic and exert influence on key stakeholders for the benefit of SAIs

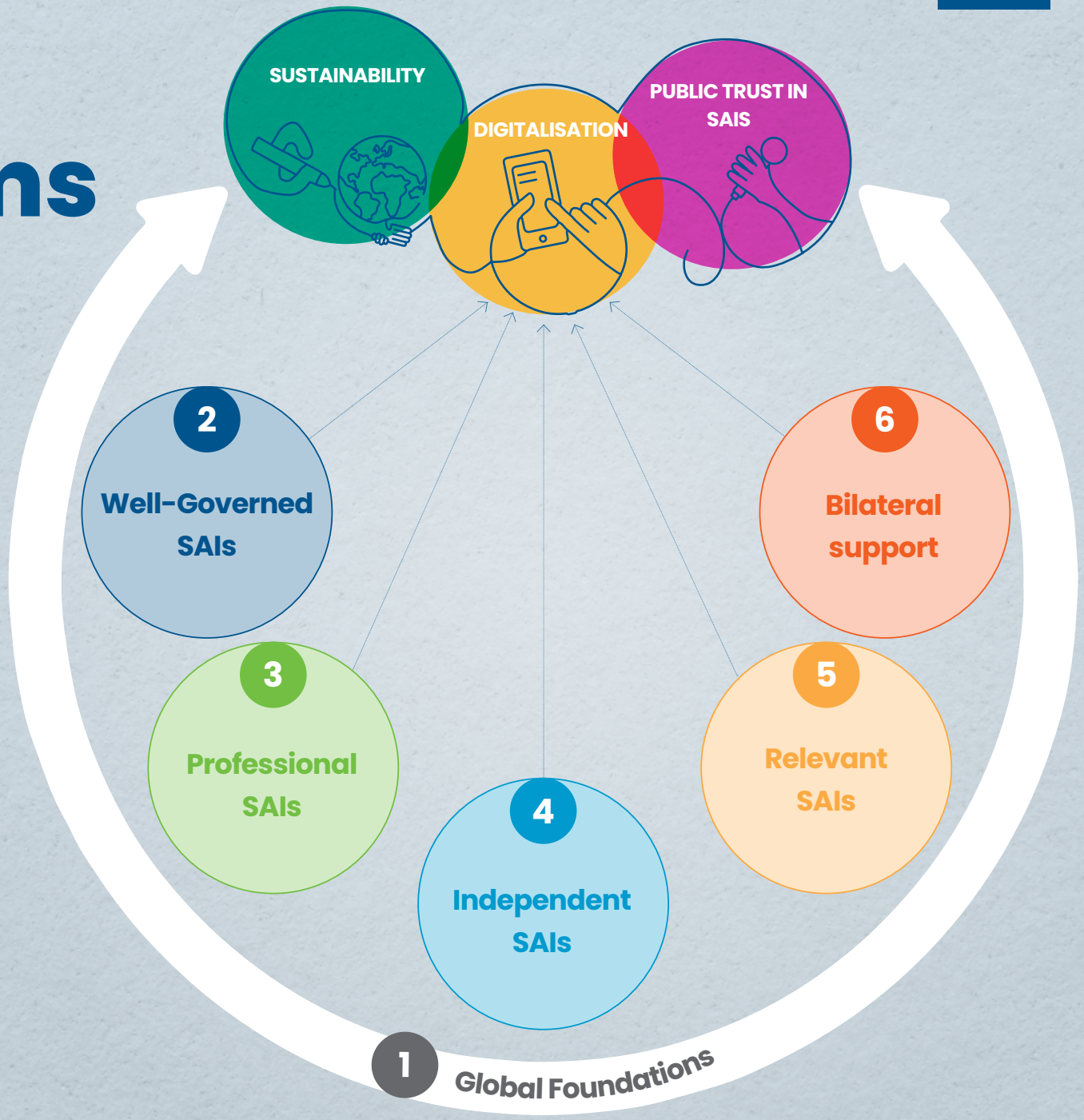
4

DELIVERING ON OUR

strategic priorities

IDI'S SIX **work streams**

IDI will continue to provide its support through six work streams. Four work streams together provide comprehensive support across all areas of SAI capacity development. In addition, our Bilateral Support unit focuses on long-term and tailored support to SAIs in challenged environments, and our Global Foundations Unit strengthens global policies, coordination and environment for support to SAIs. These six work streams all contribute to each of the three IDI strategic priorities.



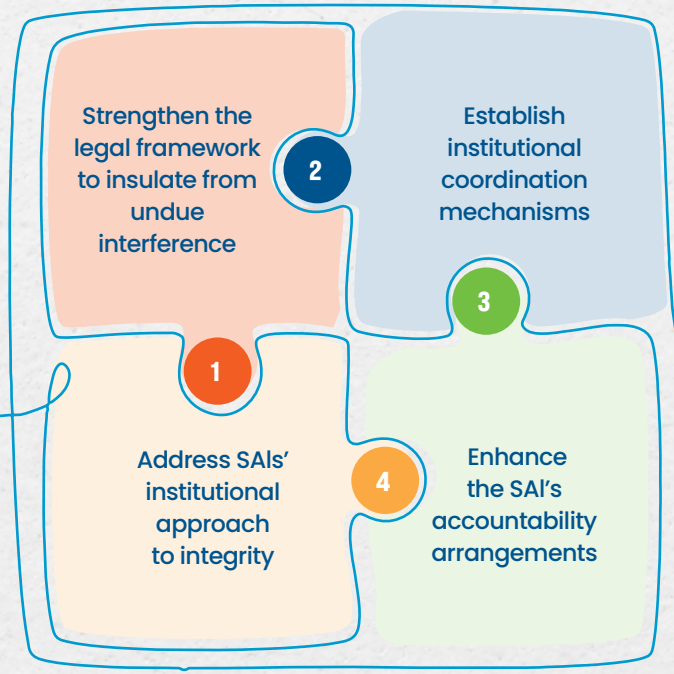
Independent SAIs

An independent SAI is a key pillar of the national accountability ecosystem. The independence from the executive bodies it audits is fundamental to its role in public accountability and in building public trust in the SAI. Yet evidence shows that levels of SAI independence are low, and declining, in many regions of the world.

We will scale up our work around global advocacy, country level support, and partnerships. We will expand the support to SAIs moving from a narrow focus on SAI independence to supporting the establishment of robust and sustainable legal frameworks for SAIs.

This will include a focus on strengthening four inter-related and critical dimensions of SAI legal frameworks:

- Encapsulating the independence principles as per INTOSAI Principles 1 and 10, and with respect to SAIs' legal contexts
- Establishing institutional coordination mechanisms to facilitate interactions with horizontal and diagonal accountability actors
- Strengthening SAIs' external accountability arrangements to support their legitimacy and credibility towards society
- Addressing SAIs' institutional approaches to integrity to mitigate reputational risks, as they can negatively affect the perception around the SAI and undermine its independence



STRATEGIC STAKEHOLDER ENGAGEMENT

IDI will support SAIs in understanding their accountability ecosystem and its dynamics, identifying and engaging with the key actors - whether Parliaments, CSOs, other accountability actors, academia, international organisations or media - to create sustainable accountability networks to help enhance public trust in SAIs.

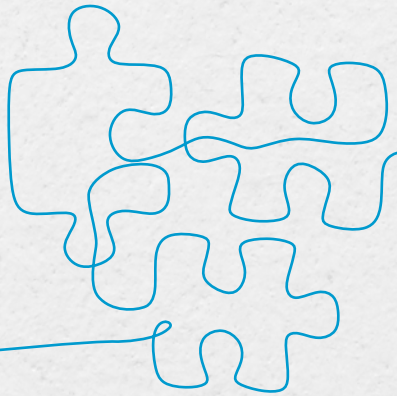
Well-Governed SAIs

Good SAI governance is critical to ensuring the sustainable delivery of high-quality audits and other SAI work. It allows SAIs to demonstrate credibility and serve as role models for effectiveness, transparency, and accountability in the public sector. Well-governed SAIs can confidently engage with external stakeholders and effectively address the complex socio-economic challenges they face.

We will support sustainably governed SAIs by ensuring that processes, systems and practices are fit-for-purpose, well-resourced and documented. SAI PMF is a critical enabler as it allows SAIs to get a comprehensive evidence-based picture of performance. We will prioritise working with SAIs for sustainable financial and human resource management, aligned to their strategic and annual plans. Under TOGETHER, we will work with SAIs on improving recruitment, performance management and other HR practices. We will collaborate with SAIs to integrate sustainability aspects into their reporting, setting an example for other public sector organisations. By emphasising foresight through risk management and leadership development via initiatives such as CRISP, MASTERY and the SAI Governance Academy, we aim to future-proof SAI governance.

Strengthening ICT governance through pICTure lies at the heart of our digitalisation efforts. We help SAIs to assess their ICT maturity levels and build ICT development into their strategies and operational plans. We will support SAIs to develop professional ICT staff capacities and faciltate SAI change processes through global and regional pools of ICT specialists. In addition, our digital tools, e-SAI PMF and STORY, promote efficient assessment and management processes.

Public trust in SAIs can be enhanced whenever SAIs can demonstrate good governance, transparency and accountability. Skilled and inclusive SAI leaders are indispensable in this regard. The work stream will support SAI credibility and resilience through its focus on prudent resource and risk management, as well as on building strong ethical systems. Assessing stakeholders' views and expectations, an integral part of SPMR, promotes not only the realism and relevance of the SAI's strategic plans, but also enables the SAI to confidently engage with its environment. Given the connection between SAI governance and independence, we plan to provide targeted SAI-level support for accelerated and sustainable performance improvements in these areas with a strong focus on working with CSOs.



MASTERING LEADERSHIP SKILLS

The MASTERY initiative will continue being a unique platform for SAI leaders to gain new knowledge and perspective and exchange views on critical topics. We will aim to scale up MASTERY roll-out in terms of topics and languages. MASTERY will be supported by the SAI Governance Academy, targeting mid-level SAI management staff to provide a concentrated version of the Well-Governed SAI portfolio.

STRATEGIC MANAGEMENT FOR SAI PERFORMANCE

Building on the success of the global roll-out of the Strategy, Performance Measurement and Reporting (SPMR) initiative, we will continue offering a revamped version on an annual basis. Based on the SAI PMF and an analysis of SAI stakeholder views and expectations, we will work with SAIs to craft impact-driven, realistic and ambitious strategies, underpinned by operational plans and monitoring systems. There will be more emphasis on prudent financial management, ethics and change management, as well as integrating sustainability in the SAI reporting.

Professional SAIs

The ability of a SAI to act in a professional manner, and deliver high quality and high impact audit work that meet applicable standards, is the foundation of the value and benefits of a SAI.

We will promote and support professionalisation of SAIs and deliver value in four key areas: competent SAI auditors; effective SAI leaders; professional audit practices and enhancing public trust in SAIs.

IDI will set up 'The Centre for SAI Audit Professionals' as a place for SAI auditors to come together to grow their professional audit competence.

It will be a place to experiment, innovate, learn, get professional qualifications, strive for excellence, network and be future-ready. The activities of the Centre will be scaled up based on demand and availability of resources.

Helping SAIs in sustainably developing professional audit practices will also enable them to raise their audit profile and gain greater credibility and public trust. As a part of Facilitating Audit Impact (FAI), we will help SAIs set up strong stakeholder coalitions in their audit practice including key stakeholders like audited entities, civil society organisations, citizens and parliamentarians. We will continue our strong partnership with INTOSAI bodies and explore and grow our partnerships with professional bodies, including professional accountancy organisations and academia for developing pathways for professional development of SAI auditors

SHARED SERVICE ARRANGEMENTS:

System of Audit Quality Management

A system of audit quality management is fundamental to high quality audits. IDI plans to work with stakeholders, especially INTOSAI regions, to facilitate shared service arrangements for SAIs to establish and maintain robust systems of audit quality management. This goes beyond capacity development support, potentially towards a long-term shared service arrangement. It will build on the revised ISSAI 140. We have tentative plans to start with certified pools of audit quality management facilitators. Such pools can help their own SAIs and regions and be a part of global pools across regions.

IDI CENTRE FOR SAI AUDIT PROFESSIONALS: FIVE KEY AREAS RELATED TO DEVELOPMENT OF COMPETENT SAI AUDITORS

FUTURE SAI AUDIT

Brings together SAI auditors and other professionals for innovating and experimenting with new audit approaches and competencies for the auditor of the future

PROFESSIONAL AUDIT PRACTICE RESOURCES

Develop and maintain a portfolio of handbooks, playbooks, tools, and other resources for core audit practices

PROFESSIONAL CERTIFICATION

PESA: a regular, global SAI auditor qualification in several IDI languages, and omit a certificates for quality management facilitators and learning specialists

PROFESSIONAL LEARNING & GROWTH

Education (without certification) with practical components on key areas related to audit

CONTINUOUS PROFESSIONAL DEVELOPMENT

Networking and continuous education opportunities to the certified pools of SAI audit professionals

Relevant SAIs

SAI relevance is essential for contributing to better societies and improved lives. It enables SAIs to identify and respond to emerging trends, risks and changing stakeholder expectations. It also helps SAIs demonstrate their value, which increases public trust in SAIs, and can contribute to strengthening the position of SAIs with the national accountability ecosystem.

We will help SAIs to stay relevant by developing organisational and auditor capacities to conduct audits in trending and emerging areas. We will also support SAIs in shaping future developments in public sector audit and in being recognised as key contributors in areas of national and global relevance.

Our efforts to support SAIs in auditing SDGs will continue, and we plan to pilot the updated version of IDI's SDGs Audit Model (ISAM) to help SAIs in auditing national implementation processes for 2030 Agenda and national targets linked to SDGs including those linked to the principle of 'leave no one behind'. We will deepen our support for auditing use of technology by governments and help SAIs' auditors in using technology in audits. The LOTA Pioneers initiative will be grown into three regular streams – development of technology audit strategies, use of data analytics in audits and audit of technology. The global cooperative audit of climate change adaptation actions will support SAIs across in providing fit for purpose audit response to their government's climate actions.

Through our Equal Futures Audit, we will help SAIs respond to the issue of sharpened inequalities. Besides these, we will continue to support SAIs in thinking future, picking up early signals on areas of relevance and auditing trending areas. We will facilitate advocacy and awareness raising events linked to the audits being conducted and continue our strong partnership with INTOSAI bodies and our partnerships with UN bodies. We plan to grow our partnerships with professional bodies, including professional accountancy organisations and academia especially for auditing sustainability reporting in the public sector.

DEVELOPING COMPETENCIES FOR PROVIDING ASSURANCE ON SUSTAINABILITY REPORTING IN THE PUBLIC SECTOR

IDI will work together with professional bodies, including IFAC, ACCA and INTOSAI bodies, to facilitate conversations between SAIs and key stakeholders on the role of SAIs in providing assurance on sustainability reporting. Based on the discussions we will identify competencies, and the needs and support SAIs in developing these competencies.

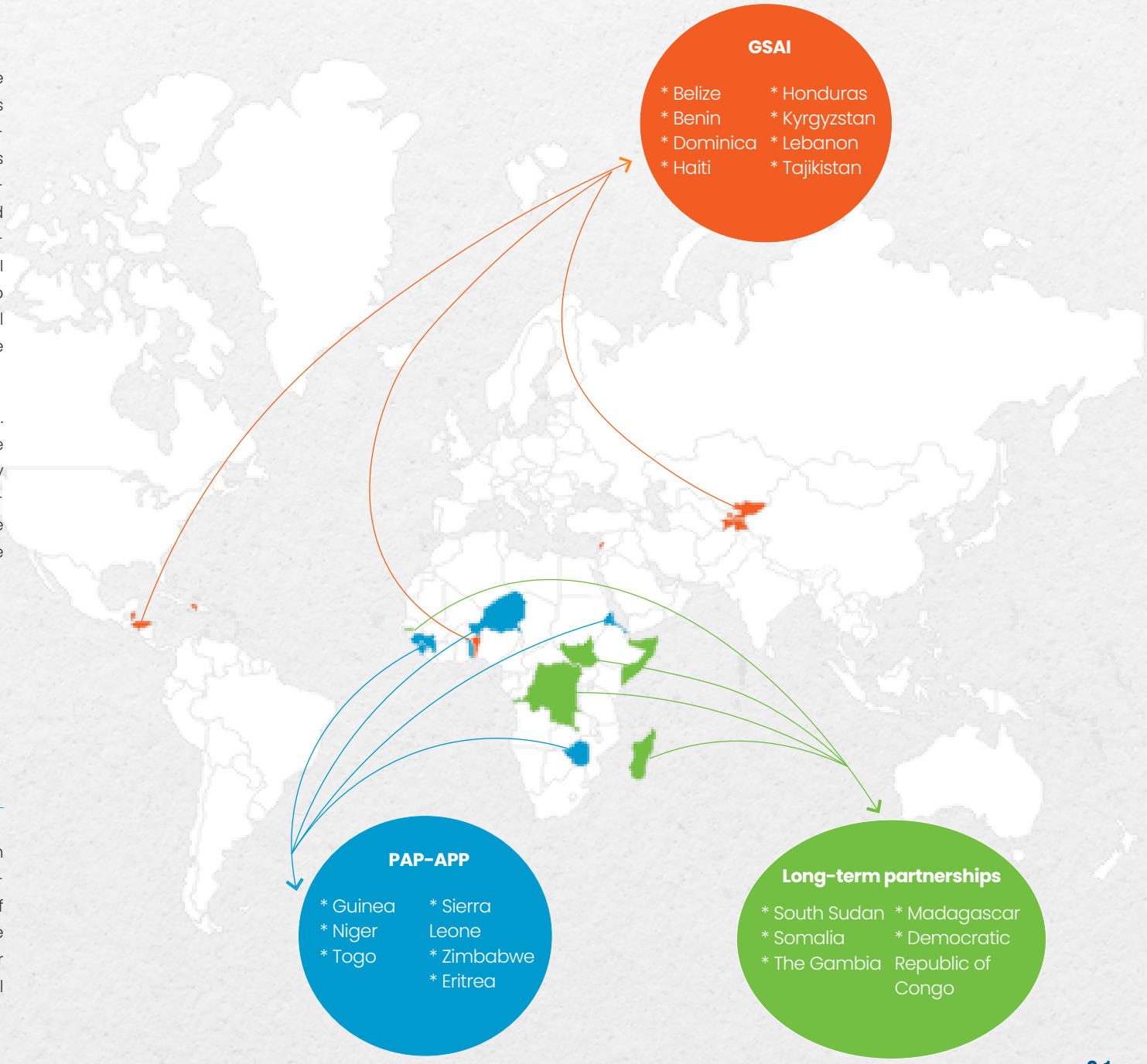
Bilateral Support

Many SAIs work in challenging environments where there is an acute need to develop core state functions and address deep-rooted practices undermining transparency and accountability. The SAIs in these contexts cannot fully benefit from IDI's global and regional initiatives; they require more long-term and dedicated support that considers the SAI's unique needs, opportunities and context. Together with peer SAIs, INTOSAI regions and other key SAI partners, we will continue to provide customized support for selected SAIs. The overall objective is to ensure that the most challenged SAIs are supported and are improving their performance.

Our bilateral work is guided by the IDI Bilateral Policy. This requires our support to be designed based on the SAI's strategic plans and gives flexibility for delivery methods and areas of support. All areas of SAI development, including jurisdictional control functions, can be supported as long as these are prioritized areas for the SAI and essential for enabling the SAI to have an impact.

IDI will seek to play a supporting role for providers in challenging countries, with the aim of enabling peer SAIs to get funding, accelerate support, manage risks and succeed as providers.

Collaboration with the INTOSAI CBC working groups on peer-to-peer support and auditing in complex and challenging contexts is essential. To strengthen the effect of support to SAIs in challenging contexts, IDI will continue to develop partnerships with and learn from other organisations engaged in enhancing Public Financial Management in challenging contexts.



Global Foundations

Our Global Foundations Unit (GFU) addresses and influences the enabling environment for SAI capacity development. This includes global partnerships in support of SAI capacity development; global measurement and monitoring of SAI performance; global initiatives to mobilise and broker SAI support, and communication and advocacy to promote the role and benefits of SAIs.

We will continue our long-term support for the INTOSAI-Donor Cooperation (IDC), and enhance partnerships with key stakeholders in the accountability space to raise awareness of the importance of SAIs and contribute to the strategic priority of 'Public Trust in SAIs'. Our measurement of SAI performance will continue with the triannual SAI Global Stocktaking Reports.

Our brokerage initiatives can help SAIs access needed financial and technical support. The BUSS – Brokering Upscaled SAI Support – will be rolled out across INTOSAI regions to facilitate direct dialogue between development partners and SAIs on funding. The Global SAI Accountability Initiative (GSAI) targets financing, direct resources, expertise and peer support to eight SAIs globally.

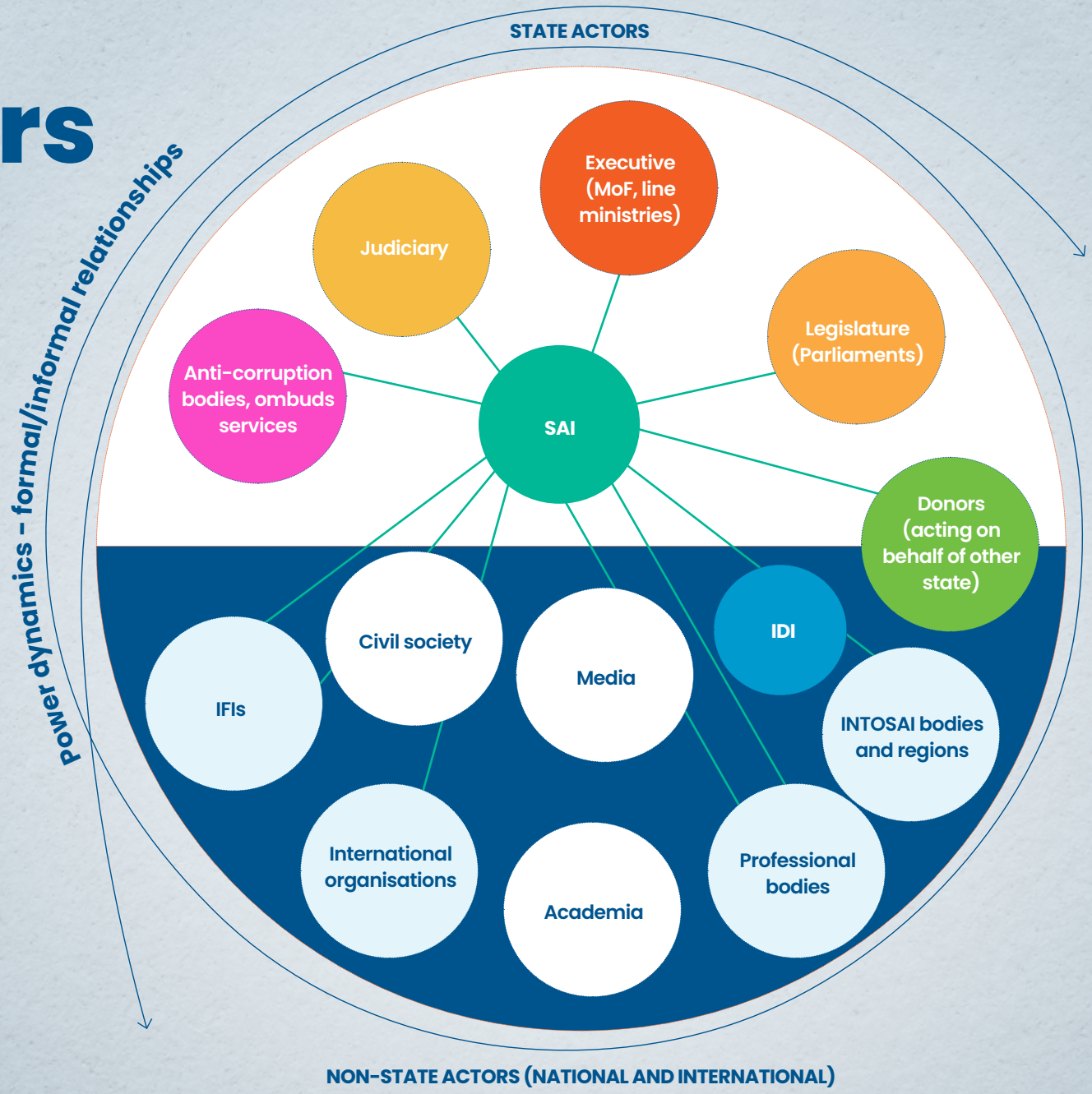
IDI PARTNERS AND **stakeholders**

The INTOSAI Strategic Plan recognises the need to partner strategically with bodies outside INTOSAI, to raise awareness of the roles and benefits of SAIs and strengthen support for SAIs. IDI recognises that it is one of many organisations that support SAIs, and that most support for SAIs is provided by others, within and outside INTOSAI.

Therefore, IDI partners extensively with INTOSAI bodies, INTOSAI regions and SAIs, relying heavily on their support, as well as UN and development agencies and international organisations. IDI has expanded its partnerships with civil society organisations and increasingly works with academia. As we broaden our focus on accountability ecosystems, we will further extend these partnerships.

Together with INTOSAI bodies, especially the INTOSAI Chair and General Secretariat, IDI will advocate for more and better support to SAIs, and seek to influence and strengthen support provided by others, especially the INTOSAI regions. INTOSAI and IDI will seek to translate influence into positive behaviour change in partners and stakeholders at the global level, and support SAIs to translate this into changes at the country level.

At the country level, SAIs have many more potential partners and stakeholders. IDI's support to SAIs on stakeholder engagement is covered under public trust in SAIs (above). In addition, in its bilateral work and through our Global Foundations, IDI empowers SAIs to lead engagement with partners and stakeholders.



IDI's Global, Regional and SAI-Level Work

Globally, we support SAIs by providing Global Public Products (GPGs) that enable them to assess and strengthen their core work. We also support SAIs through global education initiatives, advocacy, awareness raising, and knowledge sharing.

Many of our initiatives are delivered to regional groups of SAIs with similar needs and languages. This enables peer-to-peer cooperation between SAIs, as well as enabling IDI to support many SAIs using limited resources. We partner with the relevant INTOSAI regional bodies and draw on their comparative advantage, such as their deep knowledge of the needs and challenges of their members, and their understanding of local cultures. Recognising that regional bodies also provide capacity development support to their member SAIs, and that SAI resources and absorption capacity are limited, we will enhance coordination between IDI and the INTOSAI regions. We envisage working with each INTOSAI region to develop a multi-year partnership agreement or plan, setting out the support that will be offered to their members by IDI, by the regional body, and in partnership. This will support IDI's wider aim of enhancing the predictability and transparency of its service offer to SAIs. In addition, based on request, we will support INTOSAI Regional Bodies with their strategic management and donor dialogue, through specific IDI initiatives and IDI's Global Foundation Unit.

At the SAI level we focus our work primarily on SAIs in challenging contexts as providers of last resort. We will provide some targeted but more limited support in areas such as independence and governance to a small number of SAIs with demonstrated complex needs in these areas.

Key Risks

Corporate risks that may hamper IDI's delivery of this Strategic Plan include declining support and funding for international development, including the areas of good governance and accountability. There is also the potential that IDI's engagement with specific countries could damage its reputation and put its funding at risk.

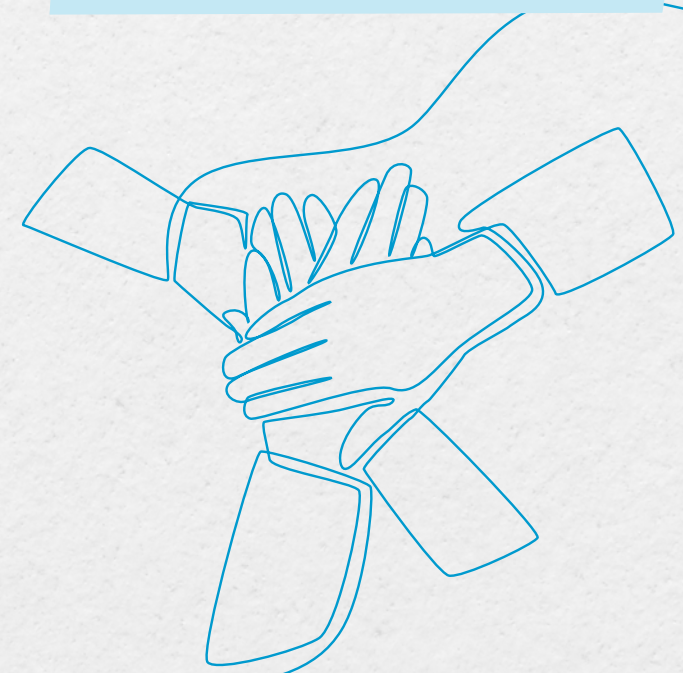
A more significant set of developmental risks exist at the country level, hampering SAIs and their ability to translate IDI's support into sustainable improvements in SAI performance and ultimately better societies and improved lives. These include democratic backsliding; weak national governance and the rule of law; insufficient talent pools from which SAIs can draw suitable staff – exacerbated by brain drains from some developing countries - and insufficient physical and virtual infrastructure to enable SAIs to function. While these lie outside IDI's control, this Strategic Plan seeks to exert influence on these issues at the global level where possible - for example, building networks of accountability actors to strengthen national governance systems, providing entry level audit education, and brokering support for improved SAI infrastructure.

Building IDI's Capacity and Systems

Delivering this Strategic Plan will require IDI to maintain sound governance arrangements, continue its efforts to become a more sustainable organisation, and maintain an organisational culture in which its staff can thrive and develop professionally. It will also require IDI to continue working with and relying on resource persons who are an important source for IDI's delivery. Implications for IDI are considered further in Annex 3.

AUDITING FOR INCLUSION AND EQUALITY

IDI will maintain its strong focus on SAIs contributing to equality and inclusion through their audit work. Our plans include the Equal Futures Audit initiative to create a pool of EFA Changemakers to help SAIs in developing audit strategies for equality and auditing areas of inequality like gender, poverty, disability, age, ethnicity, and migration. Besides mainstreaming the principle of Leave No One Behind (LNOB) in all SDG audits, we will also help SAIs in conducting audits focused on the implementation of LNOB principles. The dimension of inclusion is also mainstreamed as a cross-cutting area of enquiry in other trending areas including the global cooperative audit of climate change adaptation actions and audit of technology.



Annexes

ANNEX 1. MAPPING OF IDI STRATEGIC PLAN TO INTOSAI STRATEGIC PLAN

INTOSAI ORGANISATIONAL PRIORITIES

Independent SAIs
- SIRAM, Goodwill Ambassador & global advocacy
- Country level support

Well-Governed SAIs
- Enhance crisis & risk mgmt. for SAI performance

Relevant SAIs
- Equal Futures Audit Initiative

IDI
- Facilitate SAI Engagement with Global Partners

1. Advocate for and Support SAI Independence

2. Contribute to the Achievement of the 2030 Agenda for Sustainable Development

3. Support the Development of SAI Resilience

4. Promote and Support Equality and Inclusiveness

5. Enhance Strategic Partnerships

Relevant SAIs
- Auditing the SDGs
- Climate Change Adaptation Audits
- Facilitating Audit Impact

IDI
- Mainstreaming Gender & Inclusion

Global Foundations
- Strategic Partnerships, Stronger Partners

IDI | Global, Regional, Bilateral Initiatives Implemented with INTOSAI Regions | Advocating to Partners on the Value & Benefits of SAIs

INTOSAI STRATEGIC GOALS

IDI
- Support FIPP as a member

Professional SAIs
- Support ISSAI adoption, implementation and provide feedback
- Provide standards-based professional audit education
- Support systems of audit quality management

Global Foundations
- SAI performance data on global status of ISSAI implementation

Goal 1: Develop, Maintain and Advocate for Professional Standards
- → Keep the INTOSAI Framework of Professional Pronouncements (IFPP) up to date and ensure flexible provision of guidance
- → Assure the consistency, professionalism, quality, relevance and accessibility of the IFPP
- → Advocate for, support and monitor IFPP implementation by SAIs and identify opportunities for improvement

Goal 2: Support SAIs in Developing their Capacity
- → Promote, facilitate and implement INTOSAI-wide initiatives in support of SAI capacity development needs
- → Strategically partner, inside and outside INTOSAI, in support of SAI and auditor professionalization
- → Share capacity development insights and practices, and facilitate dialogue on capacity development challenges and opportunities

Well-Governed SAIs
- SAI PMF, SAI strategic mgmt., ICT gov., HR & risk mgmt

Professional SAIs
- Competency framework, professional education

Bilateral Support
- Share lessons from working in complex situations

Global Foundations
- SAI performance & support data as foundation for capacity development

Global Foundations
- Global Foundations
- Support to the INTOSAI - Donor Cooperation

IDI
- Support PFAC as a member

Global Foundations
- SAI performance data supports monitoring of INTOSAI strategy

Goal 4: Maximise INTOSAI Value
- → Monitor implementation of the INTOSAI Strategic Plan & use of INTOSAI's resources
- → Sustain & further develop the INTOSAI-Donor Cooperation
- → Ensure INTOSAI's activities and public-facing initiatives benefit SAIs & INTOSAI
- → Ensure INTOSAI responds to SAI community needs & aligns efforts with INTOSAI Regional Organisations
- → Promote equality & inclusiveness in INTOSAI operations

Goal 3: Encourage Collaboration among SAIs through Knowledge Sharing
- → Develop & maintain expertise in areas of public sector auditing & work with other INTOSAI entities to develop & share content for the IFPP
- → Facilitate wide exchange of knowledge & experience through Working Groups & Task Forces
- → Facilitate continuous improvement of SAIs through knowledge sharing activities

IDI
- Support for SAI leaders| Brokerage

Relevant SAIs
- Auditing Govt. Use of Technology | SDGs, climate adaptation etc.| Support for Digital Education | Innovation Webinars & Leadership Forums

Global Foundations
- Share SAI performance data

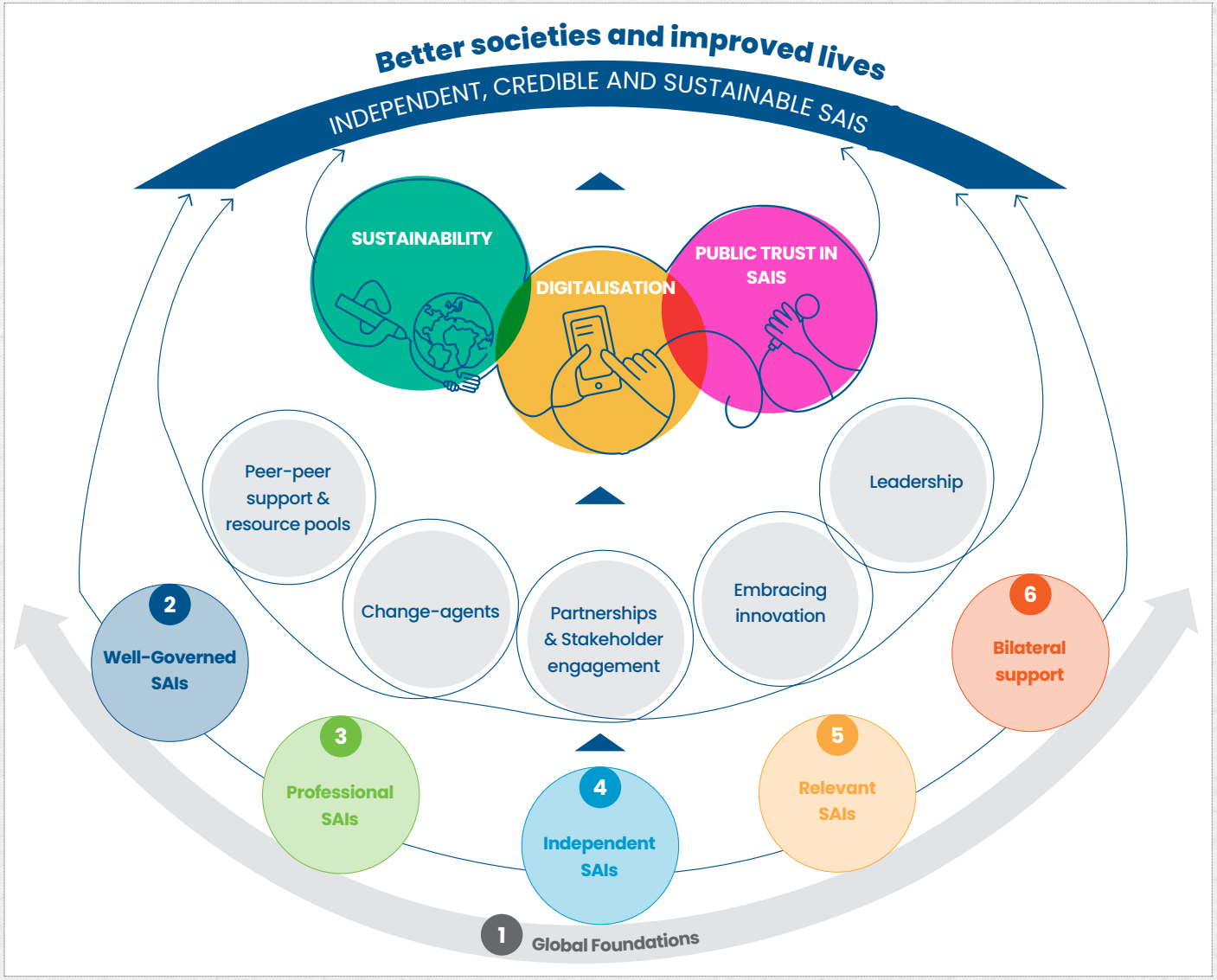
IDI
- Global, Regional, Bilateral Initiatives Implemented with INTOSAI Working Groups & Task Forces

ANNEX 2. IDI RESULTS SYSTEM

The IDI Results System supports measurement of the implementation of the IDI Strategic Plan, and contribution to IDI's vision. The activities and initiatives of each work stream, coupled with enablers of performance improvement, facilitate SAIs to improve their performance and contribute to better societies and improved lives, as shown below.

It is a comprehensive system for measuring the results of IDI's work, to facilitate monitoring, evaluation, reporting and lesson-learning. It recognises there are areas within IDI's sphere of control, other areas within IDI's direct sphere of influence, and further areas still within IDI's area of concern, but where our influence is limited and indirect. To reflect this, the results system measures results at four levels: impact, long-term outcomes, short-term outcomes and IDI outputs.

IDI's Results System brings together all performance indicators used by IDI to manage the delivery of the Strategic Plan. This includes impact indicators which measure SAI contribution to changes in their countries, high-level indicators measuring overall progress towards IDI's vision and implementation of the Strategic Plan, detailed indicators of progress and results of IDI initiatives, and indicators from agreements between IDI and partners. It extends to measurement of changes in performance at the SAI level directly linked to IDI initiatives. It includes both public and non-public data, based on ownership of the data and publication agreements.

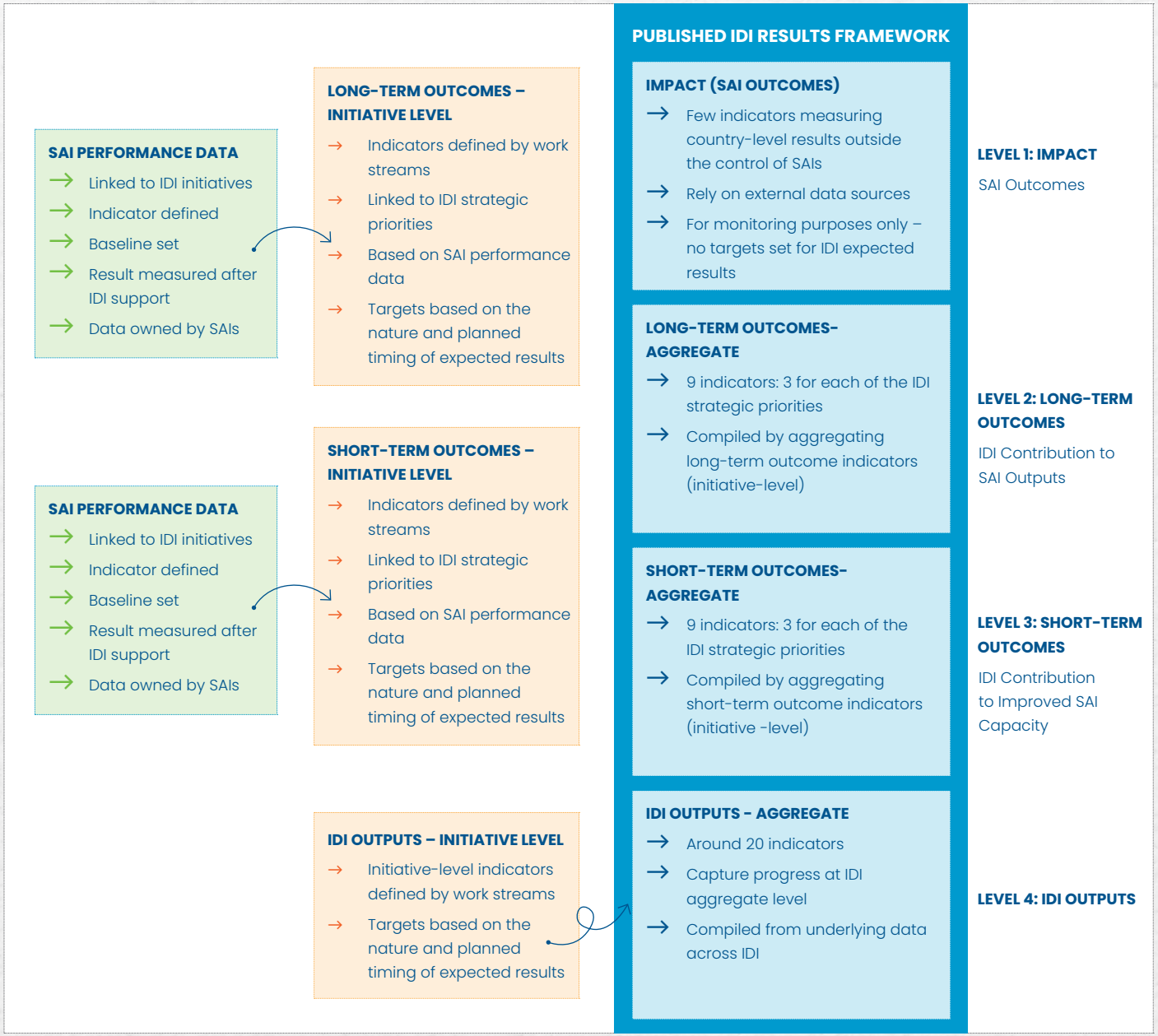


The Results System focuses on results to which IDI contributes. In addition, IDI measures and monitors trends in the global performance of SAIs through the three-yearly INTOSAI Global Survey and the Global SAI Stocktaking Report. While this lies outside the IDI results system, Stocktaking Reports and evaluations will explore the linkages between the results of IDI's work and global changes in the performance of SAIs.

The full Results System, including the published IDI results framework, is illustrated above. Indicators used to monitor IDI's implementation of specific grant agreements may be drawn from the published IDI results framework, the broader results system, or both, depending on the nature of support.

IDI Results Framework

Given the comprehensive nature of the results system, a sub-set is included in a separate IDI Results Framework, published and updated annually with IDI's Performance and Accountability Reports. It includes indicators that aggregate results across IDI initiatives. Indicators in the results framework are designed to provide a comprehensive view across IDI's work, while being broad enough to accommodate changes to the underlying IDI initiatives on which they are based.



Indicators in the IDI Results Framework

Indicator Level 1: Impact (SAI Outcomes)

These indicators relate to changes at the country level to which SAIs contribute, such as action on audit recommendations, compliance with laws and regulations, public trust in government, and stakeholder engagement in accountability. These are monitored based on external data sources, to enable IDI to track progress and ensure we are providing the right support in the right areas. IDI does not set targets for these indicators as they are so far removed from IDI's influence.

Indicator Level 2: Long-term Outcomes (IDI Contribution to SAI Outputs)

Indicators where the expected result of an IDI initiative is a measured, direct improvement in the outputs (performance) of participating SAIs, against a defined benchmark. This includes SAI reporting and publication, quality and coverage of SAI audits, and engagement with external stakeholders. They reflect IDI's strategic priorities. Each aggregate indicator is fed by the results of initiative level long-term outcome indicators, which in turn link to measures of changes in SAI performance.

Indicator Level 3: Short-term Outcomes (IDI Contribution to Improved SAI Capacity in Developing Countries)

These indicators focus on intended SAI capacity improvements to which IDI initiatives contribute. This includes SAI institutional, organisational systems and professional staff capacity. As per level 2 above, these indicators are grouped according to the three IDI strategic priorities and rely on measurement of changes in SAI performance.

Indicator Level 4: IDI Outputs

These indicators measure results over which IDI has significant – but not absolute – control. It includes intermediate steps carried out by an SAI (with IDI support) which are part of efforts to enhance SAI performance, but do not on their own constitute a performance improvement (and therefore don't meet the definitions for levels 2 and 3 above). It also measures IDI's internal results (such as in becoming a more sustainable and efficient organisation), overall participation of SAIs, SAI teams and SAI staff in IDI initiatives, mobilisation of in-kind support, and IDI's partnerships with and support to organisations other than SAIs. The published results framework will contain 20 or fewer such indicators, whilst many more will form a part of the IDI results system and be used for monitoring and reporting against IDI's operational plans and specific grant and partnership agreements

9 Aggregate Indicators for Long-Term and Short-Term Outcomes

Cumulative number of cases where IDI Support contributes to...

Sustainability

- S1 Sustainable SAI governance practices
- S2 Sustainable SAI audit practices
- S3 SAIs contributing to sustainable development

Digitalisation

- D1 SAIs enhancing the use of technology in their governance practices
- D2 SAIs enhancing the use of technology in their audit practices
- D3 SAIs contributing to better use of technology by governments

Public Trust in SAIs

- P1 Strengthening SAIs' institutional environment
- P2 Strengthening SAI strategic stakeholder engagement
- P3 SAIs demonstrating their value to the public

ANNEX 3. IDI GOVERNANCE AND SERVICE DELIVERY

Implementing this Strategic Plan requires IDI to maintain sound governance arrangements and professional staff to deliver the plan.

Roles and Responsibilities

IDI Board: IDI is governed by a gender-balanced, non-executive Board, chaired by the Auditor General of Norway, with 9 other members appointed on three-year terms and selected from the INTOSAI community through open and competitive processes. The Board sets IDI's strategic direction, approves policies and IDI's corporate risk register, provides annual oversight of the evolution of IDI's portfolio of initiatives, and approves IDI's operational plans, budgets, financial statements and reports. It is supported by a Nominations and Remuneration Committee, whose role includes nominating future Board members.

IDI Management: IDI is led by its Director General, who is appointed on a fixed but renewable term by, and accountable to, the Board. The Director General and IDI management team work together to ensure the effective management of IDI, delivery of services and performance. The management team is responsible for IDI's internal governance and prepares draft policies for Board approval.

Our Policies

Acting Ethically: IDI has published its Code of Ethics which govern the standards of behaviour of its Board, staff, and others that do work for IDI, and has put in place a complaints framework to handle any breaches to this Code and other IDI policies, such as the IDI Safeguarding and Anti-Corruption Policy.

Gender Framework: Between 2019 -2023, IDI developed a robust Gender Framework with a Gender Strategy, Gender Policy, and a Gender Analysis Framework and Guidance. IDI has a Gender Focal Point and Gender Team. In 2022, IDI underwent an external assessment, focusing on human resources from a diversity, gender and intersectionality perspective. Recommendations are implemented. In this Strategic Plan the focus on gender will continue but also be broadened to include other dimensions of diversity, forming part of the social dimension of sustainability.

Managing Risk: IDI maintains a corporate and development risk register, owned and regularly reviewed by the Board, in which key risks to the Strategic Plan are identified, assessed, managed and monitored.

Maintaining Quality: IDI has a published protocol for ensuring the quality of its Global Public Goods and includes a quality statement within each such product. IDI will update and broaden this protocol to cover a wider range of published IDI products.

Sustainable IDI: In addition to support for more sustainable SAIs, IDI will enhance its efforts to become a more sustainable organisation, for example by developing high-level sustainability principles and specific actions to make IDI's operations more sustainable.

Resource Management

IDI Portfolio and Financial Framework: IDI will bridge the gap between six-year strategic plans and annual operational plans by maintaining a rolling three-year outline portfolio and financial framework. This will enable IDI to ensure the sustainability of long-term initiatives on which SAIs rely, and better plan the volumes of support it can offer to different regions through rolling initiatives.

Financial Resourcing: IDI is financed by grants from a range of organisations, most prominently the Norwegian Parliament (routed through the Office of the Auditor General of Norway), development partners, several SAIs, and a portion of INTOSAI's membership fees.

Financial Sustainability: IDI will develop a funding strategy to further diversify its revenue streams and ensure sustainability of planned long-term services for SAIs. IDI will enhance resource mobilisation and cost minimisation, investing in scalable, flexible services and minimising recurrent costs of long-term initiatives.

In-kind Support: Direct financial support is supplemented by in-kind support. This is an important part of IDI's delivery model. In-kind support includes the provision of resource persons, from across the INTOSAI community. Resource persons are a unique feature of IDI's delivery model and support to SAIs. By identifying peer support networks and by creating communities of resource persons, IDI is able to support SAIs in an effective and cost-effective way. In-kind support also includes other aspects such as secondments and the hosting and support of meetings, trainings etc.

Monitoring, Evaluation and Reporting

Evaluation: IDI maintains and publishes a rolling, multi-year evaluation plan setting out the timing of independent evaluations of IDI initiatives, for learning and accountability purposes. This includes a mid-term evaluation of implementation of each Strategic Plan, providing a basis for adjustment and foundation for the subsequent Strategic Plan. Evaluations are conducted in line with the IDI Evaluation Policy.

Monitoring: The management team undertakes internal monitoring of the delivery of IDI operational plans and budgets on a four monthly basis and agrees necessary adjustments.

Measuring and Reporting on Performance: IDI maintains a comprehensive results framework with indicators, baselines and targets set at each level in its result chain, from IDI outputs through to SAI outputs and outcomes. This has been updated for the new Strategic Plan, to better identify the contribution of IDI initiatives to sustainable SAI performance improvement. IDI reports annually on its performance, including actual results against targets.

Financial Management and Reporting: IDI has outsourced much of its financial management function and maintains a sound internal control system, reviewed annually by its external auditors. IDI publishes its audited annual financial statements and has never received a qualified audit opinion or had issues raised by its auditors in a management letter.

Sustainability Reporting: As IDI steps up its commitment to sustainable development, it will assess implications for how IDI is governed and reports. IDI will explore and implement mechanisms to better monitor its sustainability and hold itself accountable for delivering on sustainability commitments.

IDI Values

Professional:
Professionalism lies at the core of what we do. We hold ourselves to account, strive for quality and excellence, and demonstrate integrity. We are motivated by a sense of purpose and a desire to deliver impact through our work.

Innovative:
We continuously pursue sustainable solutions, methods, and approaches to enhance our efficiency and added value for SAIs. We proactively explore creative ideas and adapt new technologies and strategies in an evolving world. We are curious and future-oriented, stay abreast of audit and governance approaches and evolving SAI needs, and strive for continual improvement.

Collaborative:
We work effectively with partners towards common goals and objectives. We strive for coordination within IDI and between different organisations supporting SAIs. We develop strong partnerships, and share information, resources and expertise to ensure no SAI is left behind.

With Heart:
People are at the centre of everything that SAIs and IDI deliver. We strive to be fair, gender-responsive, inclusive, empathetic, nurturing, respectful and to foster personal well-being and a sense of belonging. Behaving with heart is reflected in IDI's people, their emotional and cultural intelligence and in partnerships. With heart is an essential part of living each of the other IDI values and of sustainable development leading to better societies and improved lives.

Our People

Competency to Deliver on the Strategic Plan: IDI draws on a variety of skill sets, knowledge range and personal characteristics to implement the Strategic Plan. IDI will update its competency framework to identify competencies needed to implement the work streams, strategic priorities, the move to more long-term and regular support and to guide IDI in managing its human resources. Important aspects will be to strengthen IDI staff capacities on the three strategic priorities, and on working with SAIs with jurisdictional functions.

Human Resource Management and Staff Development: IDI seeks to maintain a professional working culture where staff are motivated by IDI's purpose, given the opportunity and tools to thrive, and empowered to find solutions. Further, we create an inclusive environment in which staff work-life balance, physical and mental health are prioritised. IDI staff are recruited from professional backgrounds including INTOSAI, governmental, donor, international organisations and CSOs, through competitive processes designed to proactively ensure gender equality and diversity. Staff have annual performance appraisals and are supported in their professional development. IDI conducts a regular staff survey to take the pulse of the organisation and acts to maintain IDI as an organisation professionals aspire to join and chose to stay.

Our Stakeholders

Stakeholder Dialogue: IDI participates in regular dialogue with its stakeholders through a variety of fora. These include the INTOSAI Congress, governing board and committee and working group meetings; congresses and governing board meetings of INTOSAI regions, INTOSAI-Donor Cooperation steering committee and leadership meetings; INTOSAI-Regions Coordination Platform; and the IDI core donor group.

INTOSAI

IDI

DEVELOPMENT INITIATIVE