



OPERATIONAL PLAN 2020 **Addendum**



Effective, accountable and inclusive Supreme Audit Institutions

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Appreciation for IDI's partners

IDI would not be able to achieve its mission of supporting SAIs in developing countries to sustainably enhance their performance and capacities without the support of its partners. The full list of core funding partners, partners from the international SAI community, including INTOSAI, Regions and Sub-Regions, and other partners can be found in the foreword of the original Operational Plan (OP) 2020.

1. Executive Summary

Covid-19 has impacted the way societies, politics, economies and institutions function. It effects all aspects of our world, in many direct and indirect ways. Countries, governments, and individuals are affected, as are SAIs, INTOSAI regions and bodies, IDI and our partners. The future is increasingly uncertain, and we must all prepare for a new normal. IDI's response is to accept we cannot fully predict the future and plan the traditional way but must rather embrace increased uncertainty and seek to build resilience and flexibility to thrive in an uncertain world. This will require strategic agility and enhanced foresight capacity.

This document sets out IDI's initial adjustments to its 2020 OP and budget under two scenarios. First, on the assumption that some travel and smaller face to face events may be possible from October 2020. Second, that this will only be possible from January 2021. However, under both scenarios, IDI's entire outlook reflects a changed world, and the plan begins IDI's process of preparing for the new normal. The document also includes an outline plan and financial forecast for 2021, to help understand how changes need feed through to future activities. This OP Addendum considers the impact of Covid-19 across each of IDI's six strategic priority areas, and internally. It also looks at how this has changed the focus of IDI's work, its delivery mechanisms and cross-cutting priorities.

In this OP, five emerging priorities drive the focus of IDI's support to SAIs. These are helping SAIs to: prepare for the new normal; ensure their audits are relevant to the new normal; enhance ICT and connectivity; leverage on technology; and communicate effectively with stakeholders via electronic media. All this, and IDI's ongoing work, requires agile and flexible delivery mechanisms. IDI has long embraced eLearning and digital working; this is already being scaled-up across the IDI portfolio. More of IDI's work will go online, but IDI still believes in a blended approach to make capacity development effective and sustainable. Key face to face events are being rescheduled for delivery in Q4 2020 or early 2021, but each plan will be backed up with alternative plans to which IDI can switch as necessary.

In response to Covid-19, IDI hopes to have four flag-ship initiatives:



- Transparency, accountability and inclusiveness (TAI audits) in use of emergency funding for Covid-19 (global compliance audit support) (*under design*)
- A Global Partnership with the IMF around the role of SAIs in ensuring accountability and transparency in the use of emergency funding (*under discussion*)
- 3D audit (performance audit of strong and resilient national public health systems linked to SDG indicator 3D) (in ARABOSAI, ASOSAI and CAROSAI)
- Audit of the shadow pandemic (pilot audits of government efforts to eliminate intimate partner violence against women linked to SDG 5.2)

Each of IDI's strategic priority areas is impacted by and must respond to the new normal. Key highlights are:

- **Independent SAIs:** IDI will scale-up its global advocacy efforts on SAI independence and mandate, especially around audit of emergency funding; scale-up online resources for SAIs; and support SAIs to leverage electronic media better in their advocacy efforts. At the same time, SAI-level support initiatives especially in-country visits are on hold.
- **Well-Governed SAIs:** initiatives such as SAI PMF and SPMR have been transitioned to online formats where possible, though some elements have been postponed. IDI will support SAIs in thinking through the implications of the new normal, adjusting strategic and operational plans, risk management and emergency preparedness. IDI has developed and issued rapid guidance on strategic management implications of Covid-19 and on building SAI resilience. A planned redesign of the work stream is being brought forward to ensure IDI's support to SAIs remains relevant for the changing times.
- **Professional SAIs:** Covid-19 has impacted heavily on planned ISSAI needs assessments, cooperative audits and quality reviews, which are all delayed. The PESA pilot and SAI Young Leaders initiatives are adjusting to reflect the new normal, and while work continues, overall schedules are delayed. IDI's major Covid-19 flagship initiative – TAI audits – will be designed and launched to respond to the urgent need for strengthening independent external oversight by SAIs on emergency funding for Covid-19.
- **Relevant SAIs:** Covid-19 demonstrates the fundamental importance of this work stream. IDI has scaled-up its digital education support both within and outside IDI and invested in solutions for online work and developed staff competencies to facilitate effective online processes. Two of IDI's Covid-19 flagship initiatives sit here: 3D audit, and audit of the shadow pandemic. These will be designed and launched in 2020, with audits supported throughout 2021 and beyond. Delays in recruitment of staff, reflecting prudence in the light of financial uncertainty at the start of the pandemic, will delay work on Leveraging on Technological Advancement and Facilitating Audit Impact Initiative.
- **Bilateral Support:** IDI expects Covid-19 to have a double impact. First, SAIs in challenged environments are at increased risk of being left behind and will need additional support in all areas. This will include support to securing and utilizing ICT equipment effectively and communicating through electronic media. Second, more SAIs will require and request bilateral support. However, travel to these countries is very unlikely during 2020 under either scenario, and the ability of these SAIs to engage effectively with IDI and partners varies significantly. New funding for South Sudan is delayed due to Covid-19, but new support to SAI Madagascar looks set to go ahead, though with only online support feasible this year.



- **Global Foundations:** the INTOSAI Global Survey and workshops for strengthening SAI-Donor knowledge and relations are delayed. The workshops may be moved online, while the Global Survey has been delayed as many SAIs may not now be able to respond properly to such a survey. The time will be used to adjust the survey to reflect the new normal and help SAIs communicate their emerging needs. The 2020 INTOSAI-Donor Steering Committee meeting will be moved online and streamlined, and GFU will be revising its communications strategy to capture and advocate for SAI's immediate needs due to Covid-19. GFU will reposition the GCP Tier 1 brokerage mechanism as a way of enabling SAIs to signal emergency and emerging needs due to Covid-19.

This OP addendum also forecasts significant changes to resourcing and financing. On the revenue side, IDI has been overwhelmed by the positive and continuing support from its financial partners in the donor and INTOSAI communities. IDI has agreed some cuts based on funds it cannot spend, which are in part off-set by new funding agreed prior to Covid-19. Overall revenues are expected to fall from around 100m to 90m NOK. Expenditure will likely fall much further, to somewhere between 62-78m NOK depending on the travel scenario. The balance of spending will also shift, with major reductions in direct costs such as travel, partly offset by new recruitments necessary to deliver on IDI's revised plans. IDI expects to end the year with significant funds on hand and is discussing with partners the extent to which these can be used to fund scaled-up activities in 2021.

Looking to the future, this OP addendum marks the beginning of IDI's transition to the new normal. IDI has run a staff-wide internal exercise to understand and prepare for the new normal, and plans consultations on the new normal with a wide variety of external stakeholders. As IDI develops and adjusts its strategic and operational plans, it will continue to conduct foresight activities and look for the right balance between stability and agility. This will enable IDI to embrace the new normal as an opportunity and to build back better.

2. IDI's Strategic Priorities

2.1 Independent SAIs



Highlights

Most Significant Impacts of Covid-19: The pandemic has diversely affected the Independent SAI work stream providing both challenges and opportunities to the implementation of planned activities. Out of the three components the 2nd component which relates to targeted SAI-level support has been negatively impacted due to our inability to provide planned on site support to SAIs and the disruption in the SAIs' daily activities which led to changes in their immediate priorities or delays in the implementation of activities. For the components 'Global advocacy and support on SAI independence' and 'Facilitate effective partnerships and stakeholder engagement for SAI independence', apart from the limitation of having face to face interaction, the current pandemic provides a unique opportunity of raising the awareness of independent SAIs together with other stakeholders as there seems to emerge a growing consensus that strong accountability mechanisms, including independent oversight, are key in the current context.

Major Changes to Focus of Work: Priority has been given to the two components that are the most relevant in the current context and less negatively affected by the pandemic. For example, a significant portion of activities is now geared towards strengthening our rapid and long-term advocacy capabilities through the refinement of the SIRAM (SAI Independence Rapid Advocacy Mechanism) and the development of SIRC (SAI Independence Resource Centre). Partnerships for independence are being explored through various channels including, the INTOSAI-Donor Cooperation hereunder projects such as the appointment of a SAI Independence Goodwill Ambassador and the development of resource kit for in country donor staff. Dialogue with IMF has also been established and covered the issue of SAI Independence and the potential role IMF could play in advocating for SAI Independence. The support to the SAI level support component has been reassessed in the context of the pandemic, and new features will be added, including supporting SAIs in advocating for independence in a digitised environment.

Major Changes to Delivery Mechanisms: The current pandemic has highlighted the need to use technology enabled tools to provide remote support or attend events. All support is currently delivered through this mode. Going forward we plan to implement a blended approach to support to SAIs that will combine on-site presence (when possible and relevant) and remote support for most of our initiatives under the work stream.

Impact on IDI’s Cross-Cutting Priorities: No significant changes are expected.

Revised Plan Summary

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE					
Advocacy and communications	<ul style="list-style-type: none"> Attended and organised events to advocate SAI independence 	<ul style="list-style-type: none"> Contribute to SAI-Donor engagement workshops Attend four events to raise awareness on SAI independence 	<ul style="list-style-type: none"> Contribute virtually to SAI-Donor engagement workshops Attend virtually four events to raise awareness on SAI independence 	<ul style="list-style-type: none"> Contribute virtually to SAI-Donor engagement workshops Attend virtually four events to raise awareness on SAI independence 	<ul style="list-style-type: none"> Contribute to SAI-Donor engagement workshops (face to face and virtually) Attend four events to raise awareness on SAI independence
	<ul style="list-style-type: none"> 2017 IDI Global Stocktaking Report with a focus on SAI independence 2020 IDI Global Stocktaking (input to the survey) 	<ul style="list-style-type: none"> Disseminate results of the 2020 IDI Global Stocktaking report related to SAI Independence 	<ul style="list-style-type: none"> ¹ 	<ul style="list-style-type: none"> ² 	<ul style="list-style-type: none"> Disseminate results of the 2020 IDI Global Stocktaking report related to SAI Independence
Set up and manage the knowledge centre on SAI independence	<ul style="list-style-type: none"> Concept and terms of reference developed 	<ul style="list-style-type: none"> Finalise set up and upload content 	<ul style="list-style-type: none"> Finalise set up and upload content 	<ul style="list-style-type: none"> Finalise set up and upload content 	<ul style="list-style-type: none"> Produce and upload content Manage the knowledge centre
Develop, design and disseminate advocacy, communication and	<ul style="list-style-type: none"> Version 0 of GPG “Towards SAI independence” developed 	<ul style="list-style-type: none"> Develop communication and advocacy materials 	<ul style="list-style-type: none"> Develop communication and advocacy materials 	<ul style="list-style-type: none"> Develop communication and advocacy materials 	<ul style="list-style-type: none"> Disseminate advocacy and communication materials

¹ Delayed to 2021. Refer to GFU OP addendum for explanation.

² Delayed to 2021. Refer to GFU OP addendum for explanation.



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
capacity development materials		<ul style="list-style-type: none"> Develop capacity development products (eLearning course and webinars) Convert V0 of the Guidance into capacity development and advocacy materials 	<ul style="list-style-type: none"> Develop capacity development products (eLearning course and webinars) Convert V0 of the Guidance “into capacity development and advocacy materials 	<ul style="list-style-type: none"> Develop capacity development products (eLearning course and webinars) Convert V0 of the Guidance “into capacity development and advocacy materials 	<ul style="list-style-type: none"> Deliver capacity development initiatives towards specific target groups (donors, parliamentarians)
Respond to emerging threats	<ul style="list-style-type: none"> Threats reported to IDI have been assessed and responded to in Chad, and two other SAIs are currently being considered Draft version of SIRAM has been developed 	<ul style="list-style-type: none"> Continue developing the SIRAM and systematically assess, respond and follow-up on at least 75% of the reported threats 	<ul style="list-style-type: none"> Continue developing SIRAM and systematically assess, respond and follow-up on at least 75% of the reported threats 	<ul style="list-style-type: none"> Continue developing SIRAM and systematically assess, respond and follow-up on at least 75% of the reported threats 	<ul style="list-style-type: none"> Raise awareness of SIRAM Establish partnerships to enhance the SIRAM’s effectiveness Systematically assess, respond and follow-up on all reported threats
COMPONENT 2: PROVIDE TARGETED SAI-LEVEL SUPPORT					
SAI-level support to pilot SAIs	<ul style="list-style-type: none"> Audit act passed in Suriname Supported SAI Suriname in revising strategic plan to support implementation of new act Audit act tabled in Gabon 	<ul style="list-style-type: none"> Support the implementation of the new act in SAI Suriname Support SAI Gabon in revising their strategic plan to support the implementation of the new act 	<ul style="list-style-type: none"> Remote support to SAI Gabon in revising their strategic plan to support the implementation of the new act 	<ul style="list-style-type: none"> Remote support to SAI Gabon in revising their strategic plan to support the implementation of the new act 	<ul style="list-style-type: none"> Blended support to SAIs Gabon and Suriname in revising their strategic plans and implementing their new acts
SAI-level support to SAIs from bilateral support	<ul style="list-style-type: none"> Provided input to legal process in Somalia Provided advocacy support to Guinea Conakry Provided input to legal process in the Gambia 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in South Sudan Input to legal process and stakeholder engagement in Guinea Conakry 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in South Sudan (blended) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in South Sudan (remote) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in South Sudan



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
		<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in Madagascar 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in Madagascar (blended) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in Madagascar (remote) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in Guinea Conakry Input to legal process and stakeholder engagement in Madagascar
SAI-level support to SAIs from SPMR	<ul style="list-style-type: none"> Facilitated stakeholder engagement in support of independence to SAIs from the Northern Pacific (FSM National, Yap, Kosrae Pohnpei and Marshall Islands) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in two SAIs from CREFIAF Input to legal process and stakeholder engagement in three SAIs from EUROSAI Establish accountability mechanisms in Northern Pacific SAIs 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in two SAIs from CREFIAF (blended) Input to legal process and stakeholder engagement in two SAIs from EUROSAI (blended) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in one SAI from EUROSAI (remote) 	<ul style="list-style-type: none"> Input to legal process and stakeholder engagement in two SAIs from CREFIAF Input to legal process and stakeholder engagement in three SAIs from EUROSAI Establish accountability mechanisms in Northern Pacific SAIs
SAI-level support to other SAIs	<ul style="list-style-type: none"> Not started 	<ul style="list-style-type: none"> Develop criterion and approach to select SAIs eligible for support Provide ad-hoc remote support 	<ul style="list-style-type: none"> Develop criterion and approach to select SAIs eligible for support Provide ad-hoc remote support 	<ul style="list-style-type: none"> Develop criterion and approach to select SAIs eligible for support Provide ad-hoc remote support 	<ul style="list-style-type: none"> Provide ad-hoc blended support
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE					
Facilitate effective partnerships and	<ul style="list-style-type: none"> Contributed to the development of IDC 	<ul style="list-style-type: none"> Contribute to Implementation of IDC strategy through joint 	<ul style="list-style-type: none"> Contribute to Implementation of 	<ul style="list-style-type: none"> Contribute to Implementation of 	<ul style="list-style-type: none"> Contribute to Implementation of



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
stakeholder engagement in support of SAI independence	strategy which has a focus on SAI independence	<p>actions with donors at the global and country level</p> <ul style="list-style-type: none"> Establish partnerships and produce research papers with CAROSAI, CREFIAF, PASAI on topics related to challenges SAI on independence 	<p>IDC strategy through joint actions with donors at the global and country level</p> <ul style="list-style-type: none"> Establish partnerships and produce research papers with CAROSAI, CREFIAF, PASAI, AFROSAI-E) on topics related to challenges SAI on independence 	<p>IDC strategy through joint actions with donors at the global and country level</p> <ul style="list-style-type: none"> Establish partnerships and produce research papers with CAROSAI, CREFIAF AFROSAI-E, PASAI on topics related to challenges SAI on independence 	<p>IDC strategy through joint actions with donors at the global and country level</p> <ul style="list-style-type: none"> Strengthen cooperation and produce research papers CAROSAI, AFROSAI-E, PASAI on topics related to challenges SAI on independence

Updated Targets Against Key Indicators

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
INDEPENDENT SAIs								
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	7
					Revised Target 1	N/A	5	N/A
					Revised Target 2	N/A	5	7
					Actual	5		
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Knowledge Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	Knowledge Centre launched & populated	eLearning courses / webinars piloted for SAI & DP staff
					Revised Target 1	N/A	Knowledge Centre launched & populated	N/A



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
					Revised Target 2	N/A	Knowledge Centre launched & populated	eLearning courses / webinars piloted for SAI & DP staff
					Actual	ToRs for Knowledge Centre, online platform developed		
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI Annual Performance & Accountability Reports	30 (53% female) (2017)	Target	60 (44% female)	100 (44% female)	160 (44% female)
					Revised Target 1	N/A	80	N/A
					Revised Target 2	N/A	80	120
					Actual	67 (49% female)		
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 4	Events: 9 Products: 6
					Revised Target 1	N/A	Events: 6 Products: 3	N/A
					Revised Target 2	N/A	Events: 6 Products: 2	Events: 9 Products: 4
					Actual	Events: 8 products: 1		
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner)	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	75 %	100 %
					Revised Target 1	N/A	75%	N/A
					Revised Target 2	N/A	75%	100%



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral			Actual	Mechanism established and piloted in three cases		

Explanation for addition or removal of indicators (if any): None

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
INDEPENDENT SAIs								
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	5
					Revised Target 1	N/A	3	N/A
					Revised Target 2	N/A	3	5
					Actual	4		
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4
					Revised Target 1	N/A	2	N/A
					Revised Target 2	N/A	2	4
					Actual	10		
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit this to their national legislature for debate	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3
					Revised Target 1	N/A	2	N/A
					Revised Target 2	N/A	2	3
					Actual	2		

Explanation for addition or removal of indicators (if any): None

2.2 Well-Governed SAIs



Highlights

Most Significant Impacts of Covid-19: Covid-19 has significantly affected the plans of the work stream for 2020. A large number of workshops and face-to-face meetings under the four components will either be carried out as eLearning or shifted to 2021. This is likely to cause a delay in the achievement of some outputs. The large majority of participating SAIs in the work stream initiatives have remained active and committed, even when faced with the challenges of working from home. Still, for some SAIs, finalisation and approval of certain outputs takes longer. This due to the fact that both participating staff and SAI leadership have to deal with urgent priorities dictated by the pandemic. At the level of the work stream as a whole, the pandemic has led to an early start on the work of the planned work stream re-design for 2021 towards a better integrated and more agile service offer. As a result, the work stream team is currently exploring new areas brought up by Covid-19, such as crisis and risk management and ICT management. In addition, IDI's cross-cutting priorities of leadership, stakeholder engagement, gender and inclusiveness, will receive greater attention as of 2021, and will be implemented through dedicated activities targeting SAI leadership.

Major Changes to Focus of Work: Under all components, work in the immediate aftermath of the lockdown was refocused on methodological development and translating course material into the eLearning environment. Under SAI PMF, a significant number of guidance materials were either finalised or prioritised for quick development. Under SPMR, a series of guidance materials, supported by webinars, on SAI strategic management in light of Covid-19, is being developed. Risk management, as well as prioritisation, have been additionally emphasised and deepened as topics for SAIs participating in SPMR as they are deemed particularly relevant in the current situation. SAIs working on their draft strategic plans are encouraged to revisit the drafts and ensure those reflect the current realities.

Major Changes to Delivery Mechanisms: Delivery in 2020 will be ensured through eLearning and remote follow-up on a SAI individual basis. The first part of the SAI PMF facilitated programme in CAROSAI was developed as eLearning and is already being rolled out. Under SPMR, both the strategic and operational planning workshops are being re-developed as eLearning courses. In addition, all SAIs participating in SPMR are supported towards the finalisation of key deliverables by bridging webinars and frequent individual remote sessions. Under SES and SFC, planned workshops on lessons learnt will be organised through eLearning. However,

the originally planned individual SAI visits under SPMR, as well as in-country support to SAIs on fighting corruption and engaging with stakeholders, will be shifted to 2021 and integrated into the new work stream design.

Impact on IDI’s Cross-Cutting Priorities: The work stream has prepared a dedicated guidance on SAI strategic management and Covid-19 aimed at SAI leadership. As regards stakeholder engagement, one clear implication of the pandemic for SAIs is the need to continuously and effectively engage with stakeholders on topics such as anti-corruption, transparency and accountability of emergency spending, as well as SAI independence. This implies a need for targeted advice on such topics, next to liaising with the various other initiatives. Finally, the lockdown has allowed the work stream team to discuss and start planning a more thorough approach towards integrating gender and inclusiveness, next to ethics and integrity, as core work stream topics. Therefore, there is an enhanced focus on all cross-cutting IDI priorities in the context of the 2021 work stream planning.

Tentative Well-Governed SAIs work stream design as of 2021³

The need for a re-design of the work stream was motivated by several factors. First, two of the initiatives, namely SFC and SES, are coming to an end in 2020. Second, there is both a need and a potential for the work stream to become both more integrated and aligned in terms of focus areas, and at the same time be more agile with regard to its delivery approach. Finally, both Covid-19 and requests and suggestions from the SAI community point to a need to consider new areas. The



preliminary design suggested aims to address those factors and also takes into account “the new normal” where possibilities for face-to-face interaction may be more limited. Thus, there is a stronger emphasis on blended delivery approaches. A pool of regional resource persons will be trained to provide more targeted, flexible and faster assistance including face to face interactions.

As of 2021, the work stream will tentatively comprise four components, each incorporating various thematic areas. Participating in Component 1, which aims at assessing the current situation, will usually be a prerequisite for joining Component 2. Component 1 will be offered mainly through eLearning, supplemented by remote and on-demand in-country support, for example for SAI PMF field work. Existing commitments as the operational lead and support centre for SAI PMF will also be captured

³ A more detailed description will be included in the Operational Plan 2021.

under this Component and so there will also be open-access face-to-face workshops on SAI PMF, next to the guidance and independent review functions.

Component 2 will incorporate the ongoing work under SPMR, supplemented by a new incoming group of participating SAIs. It will be offered as a combination of face-to-face workshops (strategic planning, monitoring and reporting), eLearning (operational planning) and on-demand in-country support.

Component 3 will focus on various aspects of organisational management and will be offered primarily through eLearning, supplemented by remote support and limited in-country support based on needs. The tentative choice of areas under Component 3 has been strongly influenced by the emerging SAI needs in the context of Covid-19.

Component 4 will be offered in parallel to Components 2 and 3. It targets SAI leadership and the less tangible aspects of managing the internal and external environment and as such aims to reinforce achievements under Components 2 and 3. Delivery will be through a blended approach, combining face-to-face, remote and limited in-country support.

Revised Plan Summary

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
COMPONENT 1: ENHANCE THE MEASUREMENT OF SAI PERFORMANCE					
Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none"> • New SAI PMF Implementation Strategy 2020-2022 approved • Basic, advanced and independent review training modules developed and delivered multiple times • Cadre of independent reviewers and regional SAI PMF experts broadened • SAI PMF facilitated programmes in ASOSAI and PASAI 	<ul style="list-style-type: none"> • Light-touch and needed revisions to the SAI PMF framework in light of changes to ISSAIs • Prepare guidance materials on sharing SAI PMF results and on using SAI PMF for monitoring purposes • Strengthen advocacy on encouraging sharing of SAI PMF results • Deliver basic, advanced and independent review training courses 	<ul style="list-style-type: none"> • Light touch revision of the SAI PMF framework, preparing guidance material and administering independent reviews will be conducted as planned • If there are relevant events taking place after October, we will use them to strengthen advocacy on SAI PMF. If not, we will explore other avenues 	<ul style="list-style-type: none"> • Light touch revision of the SAI PMF framework will be conducted as planned. Possible further stakeholder consultation will be postponed until 2021 • Preparing guidance material and administering independent reviews will be conducted as planned 	<ul style="list-style-type: none"> • Light touch revision of the SAI PMF framework will be conducted as planned, including possible further stakeholder consultation • Attend relevant events to increase advocacy on SAI PMF • Basic, advanced and independent review training courses will be delivered face to face. And we will explore how to use



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	<ul style="list-style-type: none"> Independent review and repeat assessment guidance finalised 	<ul style="list-style-type: none"> Initiate SAI PMF facilitated programme in CAROSAI Administer independent reviews 	<ul style="list-style-type: none"> One face to face training course will be conducted. Independent review course will be delivered as eLearning CAROSAI delivered as blended approach: Basic training and planning workshop already started as eLearning. Review workshop will be face to face 	<ul style="list-style-type: none"> No advocacy by attending relevant events No face to face basic, advanced and independent review training courses CAROSAI delivered as blended approach: The review workshop will be postponed to beginning of 2021 	<ul style="list-style-type: none"> eLearning for further outreach CAROSAI programme: deliver the review workshop face to face
COMPONENT 2: STRENGTHEN STRATEGIC MANAGEMENT AND ETHICAL BEHAVIOUR IN SAIs					
SPMR: Methodological foundations and management	<ul style="list-style-type: none"> Internal draft strategic management handbook finalised SPMR courseware developed, piloted and refined Strategic management resource persons trained Strong monitoring and reporting routines with funding partners Agreements with six INTOSAI regions and sub-regions and 43 participating SAIs in the global roll-out 	<ul style="list-style-type: none"> Finalise and share GPG "Strategic Management Handbook for SAIs" in all INTOSAI languages Enlarge and maintain eLearning component of SPMR Support mid-term evaluation of SPMR Prepare guidance note on strategic management for INTOSAI regions 	<ul style="list-style-type: none"> All originally planned activities are kept and, in many cases, brought forward in terms of timing Enhanced focus on preparing SPMR eLearning approach Timing of mid-term evaluation may be shifted in agreement with SECO 	<ul style="list-style-type: none"> All originally planned activities are kept and, in many cases, brought forward in terms of timing Enhanced focus on preparing SPMR eLearning approach Timing of mid-term evaluation may be shifted in agreement with SECO 	<ul style="list-style-type: none"> Shift focus towards the broader methodological development of the work stream, i.e. on new areas such as crisis and risk management, resource management, ICT management, leadership and decision-making, ethics and integrity and gender and inclusiveness
SPMR: SAI PMF assessments	<ul style="list-style-type: none"> Supported planning, field work and analysis of SAI PMF results in over 40 SAIs 	<ul style="list-style-type: none"> Finalisation of SAI PMF assessments in six regions Independent review of SAI PMF reports 	<ul style="list-style-type: none"> Planned SAI PMF review meetings OLACEFS as eLearning Original plan on finalising all SAI PMF 	<ul style="list-style-type: none"> Planned SAI PMF review meetings in ARABOSAI and OLACEFS as eLearning 	<ul style="list-style-type: none"> New round of SAI PMF assessments, followed by stakeholder analyses for up to 14 SAIs (eLearning



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	<ul style="list-style-type: none"> Draft SAI PMF reports for several SAIs in ASOSAI, EUROSAI and AFROSAI-E regional groups 		<ul style="list-style-type: none"> assessments in six regions still valid Independent reviews of SAI PMF reports 	<ul style="list-style-type: none"> Original plan on finalising all SAI PMF assessments in six regions still valid Independent reviews of SAI PMF reports 	<ul style="list-style-type: none"> supplemented by on-demand in-country support), as part of a new and more integrated roll-out of the work stream
SPMR: Strategic and operational planning	<ul style="list-style-type: none"> Strategic and operational planning approach piloted in PASAI and CAROSAI for 17 SAIs and refined subsequently 	<ul style="list-style-type: none"> Facilitate finalisation of strategic and operational plans based on the results of SAI PMF and stakeholder analysis for all 43 participating SAIs 	<ul style="list-style-type: none"> Facilitate finalisation of strategic plans in EUROSAI, ASOSAI and AFROSAI-E Strategic planning workshops (face-to-face) for CREFIAF, ARABOSAI and OLACEFS, support draft strategic plans for SAIs from those regions Operational planning workshops to be held as eLearning for EUROSAI and ASOSAI, postponed to 2021 for CREFIAF, ARABOSAI and OLACEFS Finalised operational plans for AFROSAI-E, EUROSAI and ASOSAI 	<ul style="list-style-type: none"> Facilitate finalisation of strategic plans in EUROSAI, ASOSAI and AFROSAI-E Strategic planning eLearning workshops to be held in Q3-Q4 for CREFIAF, ARABOSAI and OLACEFS, support draft strategic plans for SAIs from those regions Operational planning workshops to be held as eLearning for EUROSAI and ASOSAI, postponed to 2021 for CREFIAF, ARABOSAI and OLACEFS Finalised operational plans for AFROSAI-E, EUROSAI and ASOSAI 	<ul style="list-style-type: none"> Finalise operational planning in CREFIAF, ARABOSAI and OLACEFS Support up to 14 new SAIs in strategic planning (face-to-face) and operational planning (eLearning), supplemented by limited on-demand in-country visits
SPMR: Monitoring and reporting	<ul style="list-style-type: none"> Monitoring and reporting approach piloted in PASAI for 12 SAIs and refined subsequently 	<ul style="list-style-type: none"> Facilitate monitoring and reporting in AFROSAI-E, EUROSAI, CAROSAI and ASOSAI SPMR field visits to provide support at SAI level to participating SAIs 	<ul style="list-style-type: none"> Facilitate monitoring and reporting in AFROSAI-E, EUROSAI, CAROSAI and ASOSAI Only 20% of SPMR field visits to be delivered 	<ul style="list-style-type: none"> Cover parts on the monitoring and reporting material through eLearning for AFROSAI-E, EUROSAI, and ASOSAI 	<ul style="list-style-type: none"> Monitoring and reporting workshops and follow-up support for all 43 SAIs participating in SPMR Monitoring and reporting workshops



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
				<ul style="list-style-type: none"> No SPMR field visits possible 	for up to 14 SAIs participating in new work stream approach
SFC: SAI Leading by example in implementing of ISSAI 130 -SAIs Code of Ethics	<ul style="list-style-type: none"> Draft guidance and courseware on assessing ISSAI 130 implementation applied in CREFIAF (12 SAIs), ARABOSAI (10 SAIs) OLACEFS (12 SAIs) and English-speaking regions (12 SAIs), and ISSAI 30 assessments conducted & reviewed in those regions 	<ul style="list-style-type: none"> Facilitate lessons learnt and experience sharing on ISSAI 30 assessment Finalise the Tool on 'Assessing Implementation of ISSAI 130 Code of Ethics' and courseware Explore synergies with other frameworks like SAI PMF for assessing SAIs as part of their overall strategic management process 	<ul style="list-style-type: none"> Facilitate online lessons learning and experience sharing (ARABOSAI, CREFIAF & OLACEFS) Finalise Tool on 'Assessing Implementation of ISSAI 130 - Code of Ethics' and courseware, to be offered as a follow-up of a SAI PMF assessment 	<ul style="list-style-type: none"> Facilitate online Lessons learning and experience sharing on ISSAI 130 assessment (ARABOSAI, CREFIAF & OLACEFS) Finalise Tool on 'Assessing Implementation of ISSAI 130 - Code of Ethics' and courseware, to be offered as a follow-up of a SAI PMF assessment 	<ul style="list-style-type: none"> Support ISSAI-130 assessments for up to 3 SAIs as a follow-up of a SAI PMF assessment Support up to 5 SAIs in establishing systems for ethics and integrity, as a follow-up of previous ISSAI 130 assessment (remote and limited in-country support)
SFC: Cooperative Audit of institutional framework for fighting corruption	<ul style="list-style-type: none"> Guidance and courseware on Auditing Institutional Frameworks for Fighting Corruption applied in CREFIAF (14 SAIs), ARABOSAI (10 SAIs) OLACEFS (12 SAIs) and English-speaking regions (18 SAIs), and cooperative audits planned, conducted & reviewed in English-speaking regions, ARABOSAI and CREFIAF 	<ul style="list-style-type: none"> ⁴Support SAIs in finalising cooperative audits of institutional frameworks for fighting corruption in OLACEFS Develop and publish a Global Compendium of audits of institutional framework for fighting corruption Facilitate lessons learning and experience sharing 	<ul style="list-style-type: none"> Examine feasibility of developing and publishing a Global Compendium of audits of institutional framework for fighting corruption Facilitate online lessons learning and experience sharing (ARABOSAI, CREFIAF & OLACEFS) 	<ul style="list-style-type: none"> Examine feasibility of developing and publishing a Global Compendium of audits of institutional frameworks for fighting corruption Facilitate online lessons learning and experience sharing (ARABOSAI, CREFIAF & OLACEFS) 	
COMPONENT 3: SUPPORT SAIs IN STRENGTHENING ENGAGEMENT WITH STAKEHOLDERS					

⁴ Completed in February 2020.



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
Support SAIs in strengthening engagement with stakeholders	<ul style="list-style-type: none"> • Stocktake (research) on SAIs practices in engaging with stakeholders • Development of courseware and draft guidance (for training purposes) on stakeholder engagement practices • Provided training to 78 SAIs in developing strategies and action plans • Facilitated experience sharing in the implementation of strategies for SAIs from CREFIAF and AFROSAI-E 	<ul style="list-style-type: none"> • Support up to six SAIs in implementing stakeholder engagement strategies • Support SAIs in sharing their experiences in the strategy implementation through establishing e-platforms and lesson learnt workshops 	<ul style="list-style-type: none"> • Update of SES guidance materials • Support up to four SAI in implementing stakeholder engagement strategies • Support SAIs in sharing their experiences in the strategy implementation through establishing e-platforms and lesson learnt workshops 	<ul style="list-style-type: none"> • Update of SES guidance materials • Support to one SAI in implementing stakeholder engagement strategies in ARABOSAI (no travel required) • Support SAIs in sharing their experiences in the strategy implementation through establishing e-platforms and lesson learnt workshops 	<ul style="list-style-type: none"> • Finalise guidance for SAIs on engaging with stakeholders on different topics • Support to five SAI in implementing stakeholder engagement strategies
SFC: Provide support to SAIs for establishing stakeholder platforms for fighting corruption	N/A	<ul style="list-style-type: none"> • Support SAIs in enhancing cooperation with anti-corruption stakeholders 	<ul style="list-style-type: none"> • In-country support to one SAI in engaging with stakeholders on anti-corruption in ARABOSAI (no travel required) 	<ul style="list-style-type: none"> • Support to one SAI in engaging with stakeholders on anti-corruption in ARABOSAI (no travel required) 	<ul style="list-style-type: none"> • Support to two SAIs in engaging with stakeholders on anti-corruption
General Management of the Work Stream					
Stakeholder management	N/A	<ul style="list-style-type: none"> • Maintain relationship with stakeholders relevant for the work like INTOSAI regions, INTOSAI committee and stakeholders outside the INTOSAI community 	<ul style="list-style-type: none"> • Develop and finalise a new work stream design and delivery approach for 2021 	<ul style="list-style-type: none"> • Develop and finalise a new work stream design and delivery approach for 2021 	<ul style="list-style-type: none"> • Focus on methodological development and piloting of new work stream approach • Liaise with INTOSAI regions and other stakeholders to determine needs and establish synergies and partnerships on the delivery approach

Updated Targets Against Key Indicators
IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results		
						2019	2020	2021
Independent review (IR) of SAI PMF assessments	6	% of all (cumulative) finalised SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55 %	60 %	64 %
					Revised Target 1	N/A	60%	N/A
					Revised Target 2	N/A	60%	64%
					Actual	56 %		
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1400 (44% female)	1500 (44% female)
					Revised Target 1	N/A	1340	N/A
					Revised Target 2	N/A	1310	1400
					Actual	1235 (39% female)		
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads	1000 downloads
					Revised Target 1	N/A	Version 1 published (Eng, Fre, Spa, Ara)	N/A
					Revised Target 2	N/A	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads
					Actual	Final draft		
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	70 (44% female)	70 (44% female)
					Revised Target 1	N/A	119	N/A
					Revised Target 2	N/A	119	150



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results		
						2019	2020	2021
					Actual	79 (47% female)		
SAI professional staff capacity in Ethics developed	10	Cumulative number of SAI staff trained in assessing SAI practices in implementing SAI Code of Ethics (and female participation rate each year)	IDI internal monitoring system	0 (2017)	Target	Total: 120 (44% female)	Total: 120 (44% female)	Total: 120 (44% female)
					Revised Target 1	N/A	126	N/A
					Revised Target 2	N/A	126	145
					Actual	Total: 126 (42% female)		
SAI professional staff capacity in stakeholder engagement developed	12	Cumulative number of SAI staff trained in assessing SAI practices in Engaging with Stakeholders (and female participation rate each year)	IDI internal monitoring system	118 (47% female) (Eng, Fre, Ara) (2017)	Target	230 (44% female)	300 (44% female)	300 (44% female)
					Revised Target 1	N/A	143	N/A
					Revised Target 2	N/A	143	160
					Actual	143 (46% female)		

Explanation for addition or removal of indicators (if any): None

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF framework a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25
					Revised Target 1	N/A	a)70 b)15 c)20	N/A
					Revised Target 2	N/A	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25
					Actual	a) 57 b) 4 c) 12		
SAI performance assessments used	5	Percentage of all (cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis	IDI Annual Performance &	82% (2018) (24/29)	Target	90 %	90 %	90 %
					Revised Target 1	N/A	90 %	N/A
					Revised Target 2	N/A	90 %	90 %



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		for SAI strategic planning and/or capacity building projects	Accountability Reports		Actual	78 %		
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20
					Revised Target 1	N/A	15	N/A
					Revised Target 2	N/A	15	20
					Actual	7		
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20
					Revised Target 1	N/A	3	N/A
					Revised Target 2	N/A	3	15
					Actual	0		
Stronger SAI Code of Ethics	8	Cumulative number of SAIs (supported by IDI) that complete assessments of their practices in implementing SAIs Code of Ethics (ISSAI 30)	IDI Annual Performance & Accountability Reports	0 (2017)	Target	30	31	32
					Revised Target 1	N/A	46	N/A
					Revised Target 2	N/A	46	50
					Actual	46		
SAIs Engage with Stakeholders	9	Cumulative number of SAIs (supported by IDI) that complete their stakeholder engagement strategy and action plan	IDI Annual Performance & Accountability Reports	0 (2017)	Target	44	78	78
					Revised Target 1	N/A	70	N/A
					Revised Target 2	N/A	70	70
					Actual	69		
SAIs Engage with Stakeholders	10	Cumulative number of SAIs (supported by IDI) whose annual (or other) report demonstrates significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	5	10	15
					Revised Target 1	N/A	48	N/A
					Revised Target 2	N/A	48	48
					Actual	33		
SAIs Partner to Fight Corruption	11	Cumulative number of SAIs that establish a SAI-Stakeholder platform for fighting corruption	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	6	12
					Revised Target 1	N/A	1	N/A
					Revised Target 2	N/A	1	3
					Actual	0		

Explanation for addition or removal of indicators (if any): None

2.3 Professional SAIs



Highlights

Most Significant Impacts of Covid-19: All three components of the Professional SAIs work stream have been affected by Covid-19. At the level of SAIs, the lockdown has impacted SAI ability to conduct ISSAI Implementation Needs Assessment (IINA), conduct pilot and cooperative audits and receive quality assurance reviewers for onsite visits. On the other hand, development partners and other stakeholders have been advocating for SAIs to respond in a timely fashion to the huge amount of emergency funding for Covid-19. At the level of IDI, there are delays in PESA-P design and development, postponements of face to face workshops, postponement of onsite audit support, postponement of a new round of SYL to 2021 and need to have more flexible solutions for training QA reviewers and conducting QA reviews.

Major Changes to Focus of Work: The biggest change in the terms of new work taken on relates to our plans to launch a global initiative on ‘Transparency, Accountability & Inclusiveness of Use of Emergency Funding for Covid-19’ – Global Cooperative Compliance Audits (TAI Audits). This initiative responds to the urgent need for strengthening independent external oversight by SAIs on emergency funding for Covid-19. We have also launched a webpage on Covid-19 response actions related to high quality audits. We are providing guidance, information and interaction through this platform. There has been a slowdown in the pace of design and development work for PESA-P. This is due to our inability to implement our original plan of fast-tracking things by getting the vendor specialists, PESA educators, experts and IDI teams together for physical meetings. Covid-19 has also placed emerging demands on IDI staff time, further reducing the dedicated time available for PESA-P development. This will result in postponement of the launch of PESA-P to the first half of 2021. While exploring PESA-P Assessment options we will now also look at options for remote proctoring, besides the option of using dedicated assessment centres. As we focus on TAI audits, the IINA in CREFIAF will be replaced with support for TAI audits. Support to 6 out of 8 SAIs for IINA and FSG Audit in PASAI has been postponed to 2021 by the region. We have built in discussions on resilience and the “new normal” in our online interactions with SYLs and in PESA-P educational content. We have decided to wait for ISQM 1 & 2 in order to finalise our GPGs related to ensuring audit quality.

Major Changes to Delivery Mechanisms: The biggest change is that we are now thinking *flexible and agile delivery mechanisms*. This means that we plan on different delivery options and move quickly from one to another if our preferred option is not possible. However, in all the options that we think of we will continue

to stay true to our core ways of working – facilitation, leave no one behind, needs based, partnerships, wide stakeholder consultations, peer support and learning. Our first preference is to keep the blended approach that we have successfully used so far. Considering all this we have planned the following changes:

- We have tried to move as many face- to-face meetings as we could to the last quarter of the year. If this is not possible, we have planned scenarios for postponement or conversion to an online format. Our decisions are driven by the objectives to be achieved e.g. While we have provided for online educational inputs for SYL’s in 2020, we are not able to replicate online, the rich exposure they receive through interaction with each other, SAI leaders and stakeholders. As such, if SYL Second Interaction cannot be held face to face in 2020, it will be postponed to the first half of 2021.
- We are working on finding platforms and formats for conducting interactive and effective online workshops. e.g. workshops and meetings for development of PESA-P educational content.
- To ensure that we don’t leave SAIs behind due to the digital and language divide, we are working on solutions for supporting SAIs to meaningfully participate in online work and providing simultaneous interpretation options.
- We are exploring options for providing relevant outsourced digital contents e.g. SYLs subscriptions for Harvard Business Review.
- We use online platforms to continue to communicate and consult extensively with all key stakeholders and partners.

Impact on IDI’s Cross-Cutting Priorities: The crisis has impacted our ability to have face to face meetings and informal conversations with SAI leaders and stakeholders. However, we have endeavoured to find online solutions for having the conversations and consultations that we need to have. We had online conversations with SYL about how this crisis affects their own development as leaders, the effect on their change strategy projects and their thoughts on the new normal. We continue to maintain our focus on gender and inclusiveness in all the initiatives under the work stream e.g. development of PESA-P education material, formats for reaching out to SYLs etc. We continue to focus on stakeholder engagement in the audit process by including it in the development of PESA-P education material, emphasising it in our audit support guidance and in the GPGs for ISSAI implementation and encouraging SYLs to engage with stakeholders for the implementation of their change strategies.

Revised Plan Summary

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
COMPONENT 1: SUPPORT SAIs IN DETERMINING ISSAI IMPLEMENTATION NEEDS					
Development and maintenance of iCATs	<ul style="list-style-type: none"> • FA iCAT & guidance V1 published (four languages) and automated using macros • CA iCAT & guidance V0 exposed (four languages) 	<ul style="list-style-type: none"> • Publish PA iCAT V1 four languages • Light touch maintenance of FA iCAT (four languages) • CA iCAT & guidance V1 published (four languages) 	<ul style="list-style-type: none"> • Publish PA iCAT V1 four languages • Light touch maintenance of FA iCAT (four languages) 	<ul style="list-style-type: none"> • Publish PA iCAT V1 four languages • Light touch maintenance of FA iCAT (four languages) 	<ul style="list-style-type: none"> • Light touch review of FA iCAT based on FAAS updates



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
			<ul style="list-style-type: none"> CA iCAT & guidance V1 published (four languages) 	<ul style="list-style-type: none"> CA iCAT & guidance V1 published (four languages) 	
FA-ISSAI Implementation needs assessment	<ul style="list-style-type: none"> SAI commitment obtained for conducting FA ISSAI implementation needs assessment (FA IINA) in ASEANSAI SAI teams trained in FA IINA in ASEANSAI 	<ul style="list-style-type: none"> Obtain SAI commitments for FA IINA in PASAI Participating SAI teams in PASAI supported to conduct FA ISSAI Implementation need assessments based on FA iCAT Participating SAI teams in ASEANSAI supported to conduct FA IINA based on FA iCAT 	<ul style="list-style-type: none"> Obtain SAI commitments for FA IINA in PASAI for 2 out of 8 planned participating SAIs Support 2 out of 8 SAIs in conducting FA ISSAI Implementation need assessments based on FA iCAT Blended support to 5 SAI teams in ASEANSAI in conducting FA IINA based on FA iCAT 	<ul style="list-style-type: none"> Obtain SAI commitments for FA IINA in PASAI for 2 out of 8 planned participating SAIs Support 2 out of 8 SAIs in conducting FA ISSAI Implementation need assessments based on FA iCAT Online support to 5 SAI teams in ASEANSAI in conducting FA IINA based on FA iCAT 	<ul style="list-style-type: none"> Obtain commitments from 6 SAIs in PASAI for FA IINA. Support 6 SAIs in conducting FA ISSAI Implementation need assessments based on FA iCAT Blended support to 5 SAI teams in ASEANSAI in finalising FA IINA.
CA-ISSAI Implementation Needs Assessment (CA IINA)	N/A	<ul style="list-style-type: none"> Obtain SAIs commitment to conduct CA ISSAI CA IINA in CREFIAF SAI teams provided blended support (workshop and onsite support) to conduct CA IINA based on CA iCATs 	<ul style="list-style-type: none"> Replaced by TAI Audits 	<ul style="list-style-type: none"> Replaced by TAI Audits 	<ul style="list-style-type: none"> Replaced by TAI audits
COMPONENT 2: FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs					
Development and Maintenance of ISSAIs Implementation Handbooks	<ul style="list-style-type: none"> FA ISSAI Implementation Handbook V1 published (four languages) CA ISSAI Implementation Handbook V0 exposed (four languages) Draft PA V0 	<ul style="list-style-type: none"> Light touch maintenance of FA Handbook (all languages) Publish CA Handbook V1 (four languages) Publish PA Handbook V1 (four languages) 	<ul style="list-style-type: none"> Light touch maintenance of FA Handbook (all languages) Publish CA Handbook V1 (four languages) Publish PA Handbook V1 (four languages) 	<ul style="list-style-type: none"> Light touch maintenance of FA Handbook (all languages) Publish CA Handbook V1 (four languages) 	<ul style="list-style-type: none"> Light touch review of FA handbook based on FAAS updates



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
				<ul style="list-style-type: none"> Publish PA Handbook V1 (four languages) 	
SAI Young Leaders (SYL)	<ul style="list-style-type: none"> 20 SYLS successfully completed SYL edition 2017-18 SYL Award for best change initiative at INCOSAI 2019 SYL Network initiated Second edition of SYL 2019-2020 launched and partially completed 	<ul style="list-style-type: none"> Complete SYL blended education for 2019-2020 edition Create awareness and promote SYL Consolidate SYL network Select candidates for SYL Awards for 2019-2020 edition Select candidates for SYL 2021-2022 edition 	<ul style="list-style-type: none"> Complete SYL blended education for 2019-2020 edition Create awareness and promote SYL Consolidate SYL network Provide online platform for discussions and experience sharing during Covid-19 Provide outsourced online resources for professional and personal development 	<ul style="list-style-type: none"> Create awareness and promote SYL Consolidate SYL network Provide online platform for discussions and experience sharing during Covid-19 Provide outsourced online resources for professional and personal development 	<ul style="list-style-type: none"> Complete SYL blended education for 2019-2020 edition Select candidates for SYL Awards for 2019-2020 edition Select candidates for SYL 2021-2022 edition Create awareness and promote SYL Consolidate SYL network
Professional Education for SAI Auditors (PESA) Pilot	<ul style="list-style-type: none"> PESA Pilot framework and syllabus developed Tender for provider of digital education awarded PESA Digital Education content creation underway for FA, CA and cross cutting competencies 	<ul style="list-style-type: none"> Complete PESA-P development of digital education for all four streams Create PESA-P branding and awareness Launch PESA-P digital education delivery on IDI LMS for 600 SAI auditors 	<ul style="list-style-type: none"> Complete PESA-P design of digital education for three streams (FA, CA and CC). Design digital education for 2 papers for PA stream. Complete development of digital education for 7 papers. Create PESA-P branding and awareness 	<ul style="list-style-type: none"> Complete PESA-P design of digital education for three streams (FA, CA and CC). Design digital education for 2 papers for PA stream. Complete development of digital education for 7 papers. Create PESA-P branding and awareness 	<ul style="list-style-type: none"> Complete PESA-P development of digital education for all four streams Launch PESA-P digital education delivery on IDI LMS for 600 SAI auditors Develop PESA-P assessments
Cooperative Audit Support: IDI ASEANSAI	<ul style="list-style-type: none"> Eight SAIs in ASEANSAI supported in conducting cooperative FA 	<ul style="list-style-type: none"> IDI ASEANSAI CFA - lessons learned and exit meeting 	<ul style="list-style-type: none"> IDI ASEANSAI CFA - lessons learned and exit meeting 	<ul style="list-style-type: none"> Lessons Learned and exit meeting will be moved to 2021 	<ul style="list-style-type: none"> IDI ASEANSAI CFA - lessons learned and exit meeting (<i>will be</i>



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
Cooperative Financial Audit (CFA)					<i>combined with IINA for FA lessons learned meeting</i>
Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit	<ul style="list-style-type: none"> Six rounds of cooperative audits supported in PASAI 	<ul style="list-style-type: none"> IDI-PASAI Financial Audit Workshops in SAIs IDI-PASAI FSG Audit support through online workspace 	<ul style="list-style-type: none"> IDI-PASAI Financial Audit Workshops in 2 out of 8 participating SAIs IDI-PASAI FSG Audit support through online workspace to 2 out of 8 SAIs 	<ul style="list-style-type: none"> IDI-PASAI Financial Audit Workshops in 2 out of 8 participating SAIs IDI-PASAI FSG Audit support through online workspace to 2 out of 8 SAIs 	<ul style="list-style-type: none"> IDI-PASAI Financial Audit Workshops in 6 SAIs IDI-PASAI FSG Audit support through online workspace all 8 SAIs.
Cooperative Audit Support: IDI CAROSAI Cooperative Performance Audit (CPA)	<ul style="list-style-type: none"> Two cooperative audits supported in CAROSAI 	<ul style="list-style-type: none"> Agree on IDI-CAROSAI Cooperative Performance Audit (CPA) design with stakeholders Obtain SAI commitments Support CPA in CAROSAI 	<ul style="list-style-type: none"> Moved to Relevant SAIs work stream as this will be an audit of SDGs implementation. (Audit of 'Strong and Resilient National Public Health Systems (linked to SDG 3D)') 	<ul style="list-style-type: none"> Moved to Relevant SAIs work stream as this will be an audit of SDGs implementation. (Audit of 'Strong and Resilient National Public Health Systems (linked to SDG 3D)') 	<ul style="list-style-type: none"> Moved to Relevant SAIs work stream as this will be an audit of SDGs implementation. (Audit of 'Strong and Resilient National Public Health Systems (linked to SDG 3D)')
'Transparency, Accountability & Inclusiveness of use of Emergency Funding for Covid-19' – Global Cooperative compliance audits (TAI Audits).	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> Not in original plan 	<ul style="list-style-type: none"> Assess SAI needs, mandate and interest Agree on SAI commitments Mobilise resources and setup partnerships Develop guidance for TAI audits Create awareness and engage with key stakeholders 	<ul style="list-style-type: none"> Assess SAI needs, mandate and interest Agree on SAI commitments Mobilise resources and setup partnerships Develop guidance for TAI audits Create awareness and engage with key stakeholders 	<ul style="list-style-type: none"> Support SAIs globally in conducting TAI audits using an agile version of IDI's Cooperative Audit Support Model. SAI Leadership and key stakeholder workshop.



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
Covid-19 response Actions for Audit	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> Not in original plan 	<ul style="list-style-type: none"> Covid-19 Response Actions for FA, PA, CA webpage One pagers on FA, CA, PA Links to relevant websites Online Workspace to respond to SAI questions on FA, CA & PA as per standards in COVID-19 times 	<ul style="list-style-type: none"> Covid-19 Response Actions for FA, PA, CA webpage One pagers on FA, CA, PA Links to relevant websites Online Workspace to respond to SAI questions on FA, CA & PA as per standards in Covid-19 times 	<ul style="list-style-type: none"> As this is an immediate response project especially during the lockdown, we don't have plans to run this in 2021. In 2021 we will provide support through cooperative audits as planned under other initiatives
COMPONENT 3: ENHANCED AUDIT QUALITY ARRANGEMENTS					
Quality Assurance: SDG preparedness audits	<ul style="list-style-type: none"> Panel of QA reviewers established and trained in English and Spanish QA reviews of SDG preparedness audits conducted in SAIs in ASOSAI, CAROSAI, OLACEFS, EUROSAL, and AFROSAL/E. 	<ul style="list-style-type: none"> Panel of QA reviewers for PASAI and CREFIAF established and trained QA Reviews of SDG preparedness audit conducted in different INTOSAI regions QA review reports for SDG preparedness audits issued to SAIs 	<ul style="list-style-type: none"> Panel of QA reviewers for PASAI and CREFIAF established and trained QA Reviews of SDG preparedness audit conducted in different INTOSAI regions QA review reports for SDG preparedness audits issued to SAIs 	<ul style="list-style-type: none"> Panel of QA reviewers for PASAI and CREFIAF established and trained through online training workshop QA Reviews of SDG preparedness audit conducted in different INTOSAI regions through online work and onsite work QA review reports for SDG preparedness audits issued to SAIs 	
Quality Assurance: IDI - ASEANSAL cooperative FA	<ul style="list-style-type: none"> Panel of QA reviewers established and trained QA reviews in eight SAIs completed 	<ul style="list-style-type: none"> QA reports for financial audit issued to SAIs 	<ul style="list-style-type: none"> QA reports for financial audit issued to SAIs 	<ul style="list-style-type: none"> QA reports for financial audit issued to SAIs 	



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
Quality Assurance: Audit of institutional framework of fighting corruption	<ul style="list-style-type: none"> QA Review completed for 20 SAIs (11 in ARABOSAI and 9 in English speaking regions) 	<ul style="list-style-type: none"> QA-Auditing IFFC (SFC) English Speaking regions for 9 SAIs QA-Auditing IFFC (SFC) CREFIAF for 14 SAIs Reviewers Training QA-Auditing IFFC (SFC) CREFIAF QA-Auditing IFFC (SFC) OLACEFS region 	<ul style="list-style-type: none"> Online QA-Auditing IFFC (SFC) English Speaking regions for 9 SAIs Face to Face QA Reviewers Training - Auditing IFFC (SFC) CREFIAF Face to Face QA Review - Auditing IFFC (SFC) CREFIAF for 14 SAIs Face to Face QA Review - Auditing IFFC (SFC) OLACEFS region 	<ul style="list-style-type: none"> Online QA Reviewers Training - Auditing IFFC (SFC) CREFIAF Online QA Review-Auditing IFFC (SFC) CREFIAF for 14 SAIs Online QA Review-Auditing IFFC (SFC) OLACEFS region 	
Ensuring Audit Quality	<ul style="list-style-type: none"> QA policy for SAI Bhutan adopted and issued under SAI level support initiative Pool of QA reviewers for FA/CA/PA 	<ul style="list-style-type: none"> IDI protocol for QA in IDI supported cooperative audits developed Global Summit on 'Ensuring Audit Quality' Development of QA Guidance and Tools (Version 0) SLIIS SAI Tonga-Phase 3 QA 	<ul style="list-style-type: none"> IDI protocol for QA in IDI supported cooperative audits developed Global Summit on 'Ensuring Audit Quality' 	<ul style="list-style-type: none"> IDI protocol for QA in IDI supported cooperative audits developed 	<ul style="list-style-type: none"> Global Summit on 'Ensuring Audit Quality' Development of QA Guidance and Tools (Version 1) SLIIS SAI Tonga-Phase 3 QA

Updated Targets Against Key Indicators

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS, ISSAI Implementation Handbooks and QA	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44 %	67 %	100 %
					Revised Target 1	N/A	67%	N/A
					Revised Target 2	N/A	67%	100%
					Actual	22 %		



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		Guidance and tools for FA, PA, CA)						
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATs and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	5	10
					Revised Target 1	N/A	9	N/A
					Revised Target 2	N/A	9	13
					Actual	7		
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	Design complete for 4 out of 17 PESA-P digital education papers	PESA-P digital education designed, developed and launched	PESA-P digital education delivered, support social learning and completion of initial professional development portfolio. PESA-P assessment materials developed
					Revised Target 1	N/A	Design complete for 14 out of 17 PESA-P digital education papers Development complete for 7 out of 17 PESA-P digital education papers	N/A
					Revised Target 2	N/A	Design complete for 14 out of 17 PESA-P digital education papers	Design and Development of PESA-P digital education completed and



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
							Development complete for 7 out of 17 PESAI-P digital education papers	PESA – P launched for 600 auditors PESA -P assessment materials developed
					Actual	2 papers designed 1 paper developed		
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA, ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINA: 0 QA Rev: 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	PESA: 12 IINA: 32 QA Rev: 80 SYL: 50 CFA: 23 Total: 197 (44% female)	PESA: 627 IINA: 30 QA Rev: 100 SYL: 50 CFA: 50 Total: 857 (44% female)	PESA: 627 IINA: 60 QA Rev: 120 SYL: 80 CFA: 50 Total: 937 (44% female)
					Revised Target 1	N/A	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	N/A
					Revised Target 2	N/A	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA: 615 IINA: 56 QA Rev: 120 SYL: 136 CFA: 62 Total: 989 (44% female)



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
					Actual	PESA: 7 IINA: 20 QA Rev: 103 SYL: 91 CFA: 24 Total: 245 (58% female)		
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	2	TBC
					Revised Target 1	N/A	1	N/A
					Revised Target 2	N/A	1	1
					Actual	1		

Explanation for addition or removal of indicators (if any): None

IDI Supported SAI Capacity and Output Indicators

Expected Results ⁵	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	5	10
					Revised Target 1	N/A	4	N/A
					Revised Target 2	N/A	4	8
					Actual	2		
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) (NB. Included as IDI-SAI Output as successful	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 300 (44% female)
					Revised Target 1	N/A	SYL: 20 PESA: 0 (44% female)	N/A

⁵ Indicator 14 was removed in the original OP 2020.



Expected Results ⁵	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		<i>certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)</i>			Revised Target 2	N/A	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)
					Actual	SYL: 20 PESA: 0 (95% female)		
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Financial Audit	15	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports (ASEANSAI, PASAI)	2 (2018)	Target	8	8	8
					Revised Target 1	N/A	10	N/A
					Revised Target 2	N/A	10	13
					Actual	10		
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	TBC
					Revised Target 1	N/A	2	N/A
					Revised Target 2	N/A	2	TBC
					Actual	2		
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	3i: 42 SFC: 18 SDG: 8 CFA: 8 CCA: 0 Total: 76	3i: 42 SFC: 52 SDG: 38 CFA: 8 CCA: 0 Total: 140	3i: 42 SFC: 52 SDG: 45 CFA: 8 CCA: 0 Total: 147
					Revised Target 1	N/A	3i: 42 SFC: 50 SDG:41 CFA: 8 CCA: 0 Total: 141	N/A
					Revised Target 2	N/A	3i: 42 SFC: 50 SDG:41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 50 SDG: 41 CFA: 8 CCA: 0 Total:141



Expected Results ⁵	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
					Actual	3i: 42 SFC: 20 SDG: 17 CFA: 8 CCA: 0 Total: 87		

Explanation for addition or removal of indicators (if any): None

2.4 Relevant SAIs



Highlights

Most Significant Impacts of Covid-19: The Covid-19 pandemic has impacted the relevant SAIs work stream at both outcomes level and operational level. At the outcomes level we have focused on the question ‘How can SAIs stay relevant during this crisis’? This relates to both the subject matter of the audits conducted by SAIs and their ability to conduct audits in the current circumstances. We believe that the three components of this work stream continue to be relevant to SAIs in the current situation. However, we have changed the contents, timing and delivery mechanism in these components as per emerging needs.

At the operational level, the crisis has

- forced us to find alternative solutions for service delivery and develop the ability to move between them with agility,
- increased the frequency and intensity of consultations with stakeholders, especially related to the topics to be audited
- required us to scale up digital education support both within and outside IDI,
- required us to invest in solutions for online work and develop staff competencies to facilitate effective online processes.

Due to the crisis and its impact on the work of SAIs, we have agreed that 2020 will be a year for setting up partnerships and conducting online education for the cooperative and pilot audits supported by IDI. The actual audit work will start in 2021. There are delays in recruitment of staff to look after ‘Leveraging on Technological Advancement’ and ‘Facilitating Audit Impact Initiative’, which will impact the activities under these two initiatives.

Major Changes to Focus of Work: In case of the relevant SAIs work stream, the focus of our work under the three components will be to support SAIs in deciding on what is relevant, auditing topics that are relevant to the current situation and keeping their focus on impact as they do so. Under component 1 the Green Hat series in 2020 will focus on ‘the new normal’ (what does this look like post Covid-19, the organisational structures and people competencies needed for the new normal). The Audit of SDGs implementation initiative (ASDGI) focuses on topics that are directly relevant to the current crisis i.e. Audit of Strong and Resilient National Public Health Systems (linked to SDG 3D). ASDGI also supports SAIs in looking at the impact of the crisis on achievement of other significant targets like sustainable public procurement and elimination of intimate partner violence against women. Under component 2 we plan to broaden our focus from digital education to online work.

We will also initiate work on ‘Leveraging on Technological Advancement’ initiative, which is very relevant to the current situation. Under component 3 we have already crafted a vision of ‘impact driven SAIs’. We have taken steps to mainstream ‘impact thinking’ in some of our work streams. Specific focus areas for this initiative will be carved out later in the year through a concept paper.

Major Changes to Delivery Mechanisms: The biggest change is that we are now thinking *flexible and agile delivery mechanisms*. This means that we plan on different delivery options and move quickly from one to another if our preferred option is not possible. *However, in all the options that we think of we will continue to stay true to our core ways of working – facilitation, leave no one behind, needs based, partnerships, wide stakeholder consultations, peer support and learning.* Our first preference is to keep the blended approach that we have successfully used so far. Considering all this we have planned the following changes:

- We have tried to move as many face-to-face meetings as we could to the last quarter of the year. E.g. SAI Leadership and Stakeholder Meeting for ASDGI. If this is not possible, we have already planned scenarios for postponement or conversion to an online format.
- We are working on finding platforms and formats for conducting interactive and effective online workshops. E.g. Green Hat seminar on new normal is converted to online workshops.
- To ensure that we don’t leave SAIs behind due to the digital and language divide, we are working on solutions for supporting SAIs to meaningfully participate in online work and offering simultaneous interpretation options for online workshops.
- We use online platforms to continue to communicate and consult extensively with all key stakeholders and partners.

Impact on IDI’s Cross-Cutting Priorities: The crisis has impacted our ability to have face to face meetings and informal conversations with SAI leaders and stakeholders. However, we have endeavoured to find online solutions for having the conversations and consultations that we need to have. We continue to maintain a strong focus on gender and inclusiveness. Such focus is very critical now more than ever as this crisis has sharpened inequalities. E.g. all audits supported under ASDGI focus on leave no one behind as a part of the audit framework, gender and inclusiveness will be a part of our discussions under ‘new normal’, gender and inclusiveness are built into the definition of audit impact.

Revised Plan Summary

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
COMPONENT 1: FOSTER INNOVATION IN AUDIT AND EDUCATION PRACTICE					
Green Hat: IDI innovation exchange series	<ul style="list-style-type: none"> • Green Hat seminar 2019: SAIs and data analytics • Green Hat webinars 2019: Design thinking, 	<ul style="list-style-type: none"> • One Green Hat seminar • Two Green Hat webinars 	<ul style="list-style-type: none"> • Series of Online Green Hat workshops on ‘New Normal’ 	<ul style="list-style-type: none"> • Series of Online Green Hat workshops on ‘New Normal’ 	<ul style="list-style-type: none"> • Green Hat seminar and webinars on a new topic of relevance



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	authoring tools for digital education	<ul style="list-style-type: none"> Create a globally available innovation library 	<ul style="list-style-type: none"> Create a globally available innovation library 	<ul style="list-style-type: none"> Create a globally available innovation library 	<ul style="list-style-type: none"> Maintain a globally available innovation library (as Green Hat events are annual events, there will be no postponement from 2020 to 2021. We will move to an online format for 2020)
IDI's SDGs Audit Model (ISAM)	<ul style="list-style-type: none"> ISAM finalised for piloting 	<ul style="list-style-type: none"> ISAM available in Arabic, English, French and Spanish 	<ul style="list-style-type: none"> ISAM available in Arabic English, French and Spanish 	<ul style="list-style-type: none"> ISAM available in Arabic English, French and Spanish 	N/A
IDI-ASOSAI cooperative audit of SDG implementation now called IDI-KSC-ASOSAI 'Audit of Strong & Resilient National Public Health Systems (linked to SDG 3D)'	<ul style="list-style-type: none"> 15 SAIs in ASOSAI supported in conducting audit of preparedness for implementation of SDGs All SAIs have completed the audit and eight SAIs have published audit reports 	<ul style="list-style-type: none"> 12 SAIs supported in selecting a portfolio of audits of SDG Implementation Awareness raising and SAI commitments for the audit of SDG implementation. Blended education of SAI teams on audit of SDG implementation 	<ul style="list-style-type: none"> Invitation to 29 SAIs from ASOSAI and PASAI to participate in Audit of strong and resilient national public health systems (SDG 3D) Obtain SAI commitments electronically SAI Leadership and Stakeholder workshop Online education of SAI teams for 3D audit 	<ul style="list-style-type: none"> Invitation to 29 SAIs from ASOSAI and PASAI to participate in Audit of strong and resilient national public health systems linked to SDG 3D. Obtain SAI commitments electronically Online education of SAI teams for 3D audit 	<ul style="list-style-type: none"> SAI Leadership and Stakeholder workshop. Audit support to SAI teams for planning, conducting and reporting on 3D audit
IDI-ARABOSAI cooperative audit of SDG implementation now called IDI-KSC-ARABOSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3D)'	<ul style="list-style-type: none"> Awareness raising and engagement with SAI leadership and key stakeholders 	<ul style="list-style-type: none"> 12 SAIs supported in selecting a portfolio of audits of SDG implementation Awareness raising and SAI commitments for audit of SDG implementation. Blended education of SAI teams on audit of SDG implementation 	<ul style="list-style-type: none"> Invitation to 19 SAIs from ARABOSAI to participate in Audit of strong and resilient national public health systems linked to SDG 3D. Obtain SAI commitments electronically SAI Leadership and Stakeholder workshop. 	<ul style="list-style-type: none"> Invitation to 19 SAIs from ARABOSAI to participate in Audit of strong and resilient national public health systems linked to SDG 3D Obtain SAI commitments electronically Online education of SAI teams for 3D audit 	<ul style="list-style-type: none"> SAI Leadership and Stakeholder workshop. Audit support to SAI teams for planning, conducting and reporting on 3D audit



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
<p>IDI-CAROSAI Cooperative Performance Audit <i>Moved from Professional SAIs work stream and now called</i> IDI-KSC-CAROSAI 'Audit of Strong & Resilient National Public Health Systems (linked to SDG 3D)'</p>	<ul style="list-style-type: none"> New project 	<ul style="list-style-type: none"> Was to be decided 	<ul style="list-style-type: none"> Online education of SAI teams for 3D audit Invitation to 23 SAIs from CAROSAI to participate in Audit of strong and resilient national public health systems linked to SDG 3D. Obtain SAI commitments electronically SAI Leadership and Stakeholder workshop. Online education of SAI teams for 3D audit 	<ul style="list-style-type: none"> Invitation to 23 SAIs from CAROSAI to participate in Audit of strong and resilient national public health systems linked to SDG 3D. Obtain SAI commitments electronically Online education of SAI teams for 3D audit 	<ul style="list-style-type: none"> SAI Leadership and Stakeholder workshop. Audit support to SAI teams for planning, conducting and reporting on 3D audit.
<p>IDI-OLACEFS Cooperative Audit on sustainable public procurement using data analytics (CASP)⁶</p>	<ul style="list-style-type: none"> 16 SAIs from OLACEFS supported in auditing preparedness for implementation of SDG 5 12 SAIs published audit reports Explored partnerships and secured resources for CASP 	<ul style="list-style-type: none"> CASP model based on ISAM Awareness raising and SAI commitments Blended education of eight SAI teams on audit of sustainable public procurement (SPP) using data analytics Blended audit support to eight SAIs for planning, conducting and reporting on audit of SPP 	<ul style="list-style-type: none"> CASP model based on ISAM SAI Leadership and Key Stakeholders workshop Webinar to discuss CASP and impact of Covid-19 Online education of fourteen SAI teams on audit of sustainable public procurement (SPP) using data analytics Blended audit support to fourteen SAIs for planning on audit of SPP (including face to 	<ul style="list-style-type: none"> CASP model based on ISAM SAI Leadership and Key Stakeholders workshop Webinar to discuss CASP and impact of Covid-19 Online education of fourteen SAI teams on audit of Sustainable Public Procurement (SPP) using data analytics Online audit support to fourteen SAIs for 	<ul style="list-style-type: none"> Blended audit support to fourteen SAIs for conducting and reporting on audit of SPP (including face to face audit planning and audit report review meetings) Lesson Learned Meeting

⁶ Verbal agreement with SAI Peru. OLACEFS Chair, to include them in 3D cooperative audit and share courseware with them to help them facilitate a similar audit in OLACEFS region.



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
			face Audit planning review meeting)	planning on audit of SPP	
Pilot audit of nationally agreed targets linked to SDG 5.2 - elimination of violence against women	<ul style="list-style-type: none"> Illustration on elimination of intimate partner violence against women included in ISAM 	<ul style="list-style-type: none"> Support two SAIs (Fiji and Uganda) in piloting ISAM case study 	<ul style="list-style-type: none"> Blended education for SAIs of Uganda and Serbia in audit of elimination of intimate partner violence against women (EIPVW). Support SAIs of Uganda and Serbia in creating awareness and engaging with key stakeholders 	<ul style="list-style-type: none"> Online education for SAIs of Uganda and Serbia in audit of EIPVW 	<ul style="list-style-type: none"> Support SAIs of Uganda and Serbia in creating awareness and engaging with key stakeholders Blended audit support to SAIs of Uganda and Serbia in audit of EIPVW Documentation of lessons learned and sustainability plans.
COMPONENT 2: LEVERAGE ON TECHNOLOGICAL ADVANCEMENT					
Digital education	<ul style="list-style-type: none"> eLearning specialist textbook in English, Arabic and French LMS administrators' courseware materials in four languages eLearning specialist certification courseware materials in four languages Pools of eLearning specialist and LMS administrators in OLACEFS, ASOSAI and other English - speaking regions Support CBC to deliver webinars on auditing in complex and challenging contexts 	<ul style="list-style-type: none"> Pool of certified eLearning specialists in ARABOSAI and CREFIAF Regions IDI LMS updated and maintained LMS support for digital education activities across IDI PESA digital education for 600 auditors on IDI LMS Digital education on 'LMS Resources and Activities' available in English LMS support to ARABOSAI, EUROSAI and ASOSAI 	<ul style="list-style-type: none"> Pool of certified eLearning specialists in ARABOSAI and CREFIAF Regions IDI LMS updated and maintained Capacity development of IDI staff in digital education. Support for development and delivery of increased number of eLearning courses. Design and development of the LMS to support PESA digital education delivery. 'LMS Resources and Activities' self-running 	<ul style="list-style-type: none"> Pool of certified eLearning specialists in ARABOSAI and CREFIAF Regions IDI LMS updated and maintained Capacity development of IDI staff in digital education. Support for development and delivery of increased number of eLearning courses. Design and development of the LMS to support PESA digital education delivery. 'LMS Resources and Activities' self-running 	<ul style="list-style-type: none"> IDI LMS updated and maintained Support for development and delivery of eLearning courses across IDI. Support delivery of PESA-P on IDI LMS. Support to INTOSAI regions on demand basis. Consolidate transition from digital education to digital education and online work



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	<ul style="list-style-type: none"> LMS support to ARABOSAI, EUROSAI and ASOSAI 		<ul style="list-style-type: none"> course available in English Support to ARABOSAI, EUROSAI, ASOSAI and PASAI in setting up own digital education. eLearning specialist textbook available in Spanish. Digital Education resources for SAIs on a dedicated webpage. Documented protocol for online workshops Explore solutions for moving from digital education to online work. 	<ul style="list-style-type: none"> course available in English Support to ARABOSAI, EUROSAI, ASOSAI and PASAI in setting up own digital education. eLearning specialist textbook available in Spanish. Digital Education resources for SAIs on a dedicated webpage. Documented protocol for online workshops Explore solutions for moving from digital education to online work. 	
Data analytics in SAI audits (DASA) <i>Now called</i> Leverage on Technological Advancement (LOTA) initiative	<ul style="list-style-type: none"> IDI Green Hat seminar on SAIs and data analytics 	<ul style="list-style-type: none"> DASA initiative designed with key stakeholders Partnerships established and resources secured 	<ul style="list-style-type: none"> LOTA initiative designed with key stakeholders Partnerships established and resources secured 	<ul style="list-style-type: none"> Partnerships established and resources secured 	<ul style="list-style-type: none"> LOTA initiative designed with key stakeholders Implementation of planned LOTA activities.
COMPONENT 3: FACILITATE AUDIT IMPACT					
Facilitate Audit Impact (FAI) Initiative	Not applicable	<ul style="list-style-type: none"> FAI designed in consultation with key stakeholders 	<ul style="list-style-type: none"> FAI designed in consultation with key stakeholders Audit Impact questions in IDI global survey Audit Impact considerations mainstreamed in ISAM and its pilots 	<ul style="list-style-type: none"> FAI designed in consultation with key stakeholders Audit Impact questions in IDI global survey Audit Impact considerations mainstreamed in ISAM and its pilots 	<ul style="list-style-type: none"> FAI Global Summit “Impact Driven SAIs” Implementation of FAI activities as per plans.



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
			<ul style="list-style-type: none"> FAI included in IDI's Cooperative Audit Support Model FAI Concept Paper on "Impact Driven SAIs" (Blended development work) FAI Global Summit "Impact Driven SAIs" 	<ul style="list-style-type: none"> FAI included in IDI's Cooperative Audit Support Model FAI Concept Paper on "Impact Driven SAIs" (Online development work) 	
Facilitation of audit impact for audits of preparedness for implementation of SDGs (Pilot)	Not applicable	<ul style="list-style-type: none"> Facilitate knowledge sharing and stakeholder engagement for FAI of audit of preparedness Support a group of three SAIs in enhancing audit impact of audit of preparedness 	<ul style="list-style-type: none"> FAI Workshop for SAIs Auditing Preparedness for Implementation of SDGs 		<ul style="list-style-type: none"> FAI Workshop for SAIs Auditing Preparedness for Implementation of SDGs

Updated Targets Against Key Indicators

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products	IDI Annual Performance & Accountability Reports	Auditing SDGs Version 0 exposed for comment (2018)	Target	Auditing SDGs Version 1 & Compendium published	Audit Model for auditing SDG implementation developed	IDI SDGs Audit Model (ISAM) Piloted
					Revised Target 1	N/A	IDI's SDGs Audit Model (pilot version) published in English, Arabic, French and Spanish	N/A
					Revised Target 2	N/A	IDI's SDGs Audit Model (pilot version) published in English, Arabic, French and Spanish	IDI SDGs Audit Model (ISAM) Piloted
					Actual	Guidance on auditing SDGs version 1 developed. SDG compendium published		
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through Green Hat: IDI Innovation Exchange series webinars and seminars; UN-IDI SAI Leadership and	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	Green Hat: 140 UN/IDI: 345 Total: 485 (44% female)	Green Hat: 210 UN/IDI: 345 Total: 555 (44% female)
					Revised Target 1	N/A	Green Hat: 200 UN/IDI: 478 Total: 678 (44% female)	N/A
					Revised Target 2	N/A	Green Hat: 200 UN/IDI: 478	Green Hat: 270 UN/IDI: 478



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		Stakeholder meeting (and female participation rate each year)					Total: 678 (44% female)	Total: 748 (44% female)
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)		
SAIs supported in professional staff development	20	Cumulative number of SAI staff trained through cooperative audits for SDGs, using data analytics, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact (and female participation rate each year)	IDI Annual Performance and Accountability Reports	SDG Audit: 206 ELS: 71 BLS: 32 LMS: 97 FAI: 0 Total: 406 (2018)	Target	SDG Audit: 206 ELS: 141 BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	SDG Audit: 250 ELS: 141 BLS: 32 LMS: 127 FAI: 10 Total: 560 (44% female)	SDG Audit: 275 ELS: 141 BLS: 32 LMS: 137 FAI: 55 Total: 640 (44% female)
					Revised Target 1	N/A	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 15 Total: 628 (44% female)	N/A
					Revised Target 2	N/A	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	SDG Audit: 300 ELS: 145 BLS: 32 LMS: 136 LMS RP: 50 FAI: 30 Total: 693 (44% female)
					Actual	SDG Audit: 206 ELS: 145 ⁷ BLS: 32 LMS: 136 FAI: 0		

⁷ This figure shows staff trained at the SAIs, not the actual number of IDI certified eLearning Specialists



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
						Total: 519 (34% female)		
SAIs supported in leveraging on technology	21	Cumulative number of SAIs supported in exploring use of data analytics in audit	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	8	20
					Revised Target 1	N/A	0	N/A
					Revised Target 2	N/A	0	14
					Actual	0		
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [delivered under GFU], and Cumulative number of SAIs participating in Facilitating Audit Impact (FAI) activities ⁸	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	3 SAIs
					Revised Target 1	N/A	Joint report published & launched	N/A
					Revised Target 2	N/A	Joint report published & launched	15 SAIs
					Actual	IDI-IBP Partnership Established		

Explanation for addition or removal of indicators (if any): None

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAIs Engage in ISSAI-Based Audits of	18	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the	IDI Annual Performance & Accountability	3 (2018)	Target	8	38	45
					Revised Target 1	N/A	61	N/A
					Revised Target 2	N/A	61	68

⁸ Indicator definition changed in light of changes to initiative design during the planning meeting. The design now focuses more on global and regional engagement. SAI specific support will be provided at a later stage, especially as a part of cooperative audit support.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Relevance to Citizens: auditing preparedness for and implementation of the SDGs		SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	Reports (SDG preparedness, 3D audits, CASP)		Actual	51		
SAIs innovate by leveraging on technological advancements	19	Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	10
					Revised Target 1	N/A	0	N/A
					Revised Target 2	N/A	0	7
					Actual	0		
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Fighting Corruption	21	Cumulative number of SAIs completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority (<i>delivered under the Well-Governed SAIs work stream</i>)	IDI Annual Performance & Accountability Reports (SFC audits)	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 10 Spa: 10 Fre: 14	Eng: 18 Ara: 10 Spa: 10 Fre: 14
					Revised Target 1	N/A	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53
					Revised Target 2	N/A	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43		

Explanation for addition or removal of indicators (if any): Indicator 20 (Cumulative number of SAIs (supported by IDI) which convey key messages and engage with key stakeholders to facilitate implementation of audit recommendations from IDI supported audits) removed as no longer relevant given changing design for this initiative. A replacement indicator to be added for 2021 Operational Plan once initiative design complete.

2.5 Bilateral Support



Highlights

Most Significant Impacts of Covid-19: In several bilateral projects in-country support visits have been cancelled. Although support is continued through online work, delays and postponements have occurred. Especially the audit support in South Sudan and finalisation of phase 1 support in PAP-APP projects have been affected. The SAIs have all had a full or partial lockdown in this period. Many have still been able to deliver on key project commitments, such as SAI Togo who completed their strategic and operational plan. All PAP-APP SAIs also prepared well for the annual meetings in May. Most SAIs are planning to do Covid-19 related audits, but it varies greatly on how far SAIs have come in this work.

A new funding agreement with the Norwegian embassy in South Sudan for the new project with SAI South Sudan is delayed. This is related to Covid-19 as well as the embassy's need to have the evaluation of the project for 2018-2020 before taking a decision on a new funding agreement.

Major Changes to Focus of Work: Support to Covid-19 related audits is being considered as part of the PAP-APP phase 2 programme and projects. The paper "[Accountability in a Time of Crisis](#)" was developed, and will together with other Covid-19 material in IDI be used as a basis for support going forward.

Major Changes to Delivery Mechanisms: Online communication has been increased, for instance by using an online platform for translation to conduct annual PAP-APP meetings in both French and English. Support to enable the SAIs to communicate and receive support online has been scaled-up, such as financial support to partner-SAIs to have proper internet connection.

Impact on IDI's Cross-Cutting Priorities: This has not been much affected yet by the Covid-19.

Revised Plan Summary



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
COMPONENT 1: BILATERAL SUPPORT GENERAL MANAGEMENT					
Bilateral support general management	<ul style="list-style-type: none"> • Good stories sourced and shared for SAIs in challenging situations • Bilateral policy developed 	<ul style="list-style-type: none"> • Collect stories among challenged SAIs and share these in collaboration with CBC • Assess requests for bilateral support 	<ul style="list-style-type: none"> • Assess requests for bilateral support • Use lessons learned and evaluation of Bilateral Support to identify key ways to develop the unit, working methods and procedures 	<ul style="list-style-type: none"> • Assess requests for bilateral support • Use lessons learned and evaluation of Bilateral Support to identify key ways to develop the unit, working methods and procedures 	<ul style="list-style-type: none"> • Assess requests for bilateral support • Implement key measures for developing the bilateral support unit, working methods and procedures
COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia					
OAGS Peer-support project 2018-2020	<ul style="list-style-type: none"> • New audit bill developed • Strategic and operational management systems established • Stakeholders sensitised • Audit manuals introduced and trainings held • HR-systems introduced • Integration of federal member states audit offices in key activities • Successful completion of key regional trainings 	<ul style="list-style-type: none"> • Strengthen strategic and operational management systems, and revision of strategic plan • Continue support for engagement of stakeholders and communication • Audit manuals finalisation and enable more electronic audit tools • Audit related trainings • Strengthen implementation of HR-systems • Assist in coordination of providers of support • Completion of key regional trainings 	<ul style="list-style-type: none"> • Strengthen strategic and operational management systems, and revision of strategic plan • Continue support for engagement of stakeholders and communication • Audit manuals finalisation and enable more electronic audit tools • Audit related trainings • Assist in coordination of providers of support • Completion of key regional trainings • External evaluation of the project 	<ul style="list-style-type: none"> • Strengthen strategic and operational management systems, and revision of strategic plan • Audit related trainings • Assist in coordination of providers of support • External evaluation of the project 	<ul style="list-style-type: none"> • To be decided in dialogue with the SAI. Support in 2021 depends on new project agreement or prolongation of current agreement.



COMPONENT 3: Support to the National Audit Chamber of South Sudan					
NAC Peer-support project 2017-2020 management (closing)	<ul style="list-style-type: none"> Audits of IFMIS and non-oil revenues completed Performance audit of local content, constituency development fund, and Juba city council waste management Customisation financial and performance audit manuals New annual audit and operational plan, and new strategic plan 	<ul style="list-style-type: none"> Evaluation and project closing 	<ul style="list-style-type: none"> Evaluation and project closing 	<ul style="list-style-type: none"> Evaluation and project closing 	N/A
NAC strategic change project 2020-24	Not applicable	<ul style="list-style-type: none"> Support achievement of key outputs, such as backlog audits and annual report Advice for revision of audit act and independence related efforts Strengthen audit processes and systems Strengthen strategic management and internal governance Support HR, training and professional development Support stakeholder engagement 	<ul style="list-style-type: none"> Support backlog audits execution Advice for revision of audit act and independence related efforts Strengthen audit processes and systems Strengthen strategic management and internal governance Support HR, training and professional development Support stakeholder engagement 	<ul style="list-style-type: none"> Support backlog audits execution Advice for revision of audit act and independence related efforts Strengthen audit processes and systems 	<ul style="list-style-type: none"> Support achievement of key outputs, such as backlog audits and annual report Advice for revision of audit act and independence related efforts Strengthen audit processes and systems Strengthen strategic management and internal governance Support HR, training and professional development Support stakeholder engagement
COMPONENT 4: ACCELERATED PEER-SUPPORT PARTNERSHIP - PAP-APP (PHASE 1):					
Programme management	<ul style="list-style-type: none"> Establish programme 	<ul style="list-style-type: none"> Evaluation and closing of phase 1 Prepare phase 2 and support transition 	<ul style="list-style-type: none"> Evaluation and closing of phase 1 Prepare phase 2 and support transition 	<ul style="list-style-type: none"> Evaluation and closing of phase 1 Prepare phase 2 and support transition 	N/A



<p>Support to PAP-APP focus countries: DRC Guinea Madagascar Niger Togo Eritrea The Gambia Sierra Leone Zimbabwe</p>	<ul style="list-style-type: none"> Holistic status and needs assessments conducted and reported on (in Sierra Leone and Zimbabwe done as a mid-term review of their strategic plans) Consultation events with key national stakeholders held and engagement capacity built New strategic and operational plans developed for seven SAIs Improved monitoring and reporting processes for three SAIs Better development partner coordination through project support group meetings and bilateral donor meetings External support plans developed planned in all nine SAIs, as a basis for project proposals 	<ul style="list-style-type: none"> Close out Phase 1, and facilitate projects established in all nine SAIs Complete any outstanding outputs planned in 2019 (may be delays in completion and launch of strategic plans) Support annual performance reporting in selected SAIs (The Gambia, Sierra Leone, Zimbabwe and Eritrea) 	<ul style="list-style-type: none"> Complete Phase 1 for seven of nine SAIs, and facilitate phase 2 projects being established in all nine SAIs Support annual performance reporting in selected SAIs (The Gambia, Sierra Leone, Zimbabwe and Eritrea) Extend Phase 1 in selected SAIs to support strategic planning processes (Sierra Leone and Zimbabwe), including some in-country support 	<ul style="list-style-type: none"> Complete Phase 1 for five of nine SAIs, and facilitate phase 2 projects being established in all nine SAIs Extend Phase 1 in selected SAIs to support strategic planning processes (Sierra Leone and Zimbabwe), remote support only Support annual performance reporting in selected SAIs (The Gambia, Sierra Leone, Zimbabwe and Eritrea), remotely 	<ul style="list-style-type: none"> Close out Phase 1 projects with four SAIs (Sierra Leone, Zimbabwe and two more) Close out the phase 1 PAP-APP programme
<p>COMPONENT 5: ACCELERATED PEER-SUPPORT PARTNERSHIP - PAP-APP (PHASE 2):</p>					
<p>Support to PAP-APP focus countries: DRC Guinea Madagascar Niger Togo Eritrea The Gambia Sierra Leone Zimbabwe</p>	<ul style="list-style-type: none"> PAP-APP phase 1 (see above) 	<ul style="list-style-type: none"> Not included in original 2020 plan as funding not secured 	<ul style="list-style-type: none"> Revise programme strategies in light of Covid-19 Set communication plan Collect stories among challenged SAIs and share these in collaboration with CBC Support selected SAIs (incl The Gambia) to enhance strategic management and 	<ul style="list-style-type: none"> Revise programme strategies in light of Covid-19 Set communication plan Collect stories among challenged SAIs and share these in collaboration with CBC Support selected SAIs (incl The Gambia) to enhance strategic management and 	<ul style="list-style-type: none"> Collect stories among challenged SAIs and share these in collaboration with CBC Plan and enter phase 2 agreements where IDI has a larger role with 1-2 SAIs, depending on funding and IDI Board approval Plan and enter phase 2 agreements where IDI has a



			<p>respond to the Covid-19 crisis in the short term</p> <ul style="list-style-type: none"> Plan and enter phase 2 agreements where IDI has a larger role with 1-3 SAIs, depending on funding and IDI Board approval Plan and enter phase 2 agreements where IDI has a smaller role with 1-3 SAIs Guide and train providers of support to PAP-APP SAIs 	<p>respond to the Covid-19 crisis in the short term</p> <ul style="list-style-type: none"> Plan and enter phase 2 agreements where IDI has a larger role with 1 SAI, depending on funding and IDI Board approval Plan and enter phase 2 agreements where IDI has a smaller role with 1 SAI Guide and train providers of support to PAP-APP SAIs (online mainly) 	<p>smaller role with 1-2 SAIs</p> <ul style="list-style-type: none"> Guide and train providers of support to PAP-APP SAIs Support SAIs in strategic change management, coordination and gender related actions, in line with phase 2 project agreements
COMPONENT 6: Support to the Court of Accounts of Madagascar					
CoA Peer Support Project	<ul style="list-style-type: none"> None – new initiative 	<ul style="list-style-type: none"> Not included in original 2020 plan as hadn't been approved by IDI Board 	<ul style="list-style-type: none"> Complete planning of the project, including funding and peer-support agreement Support revision of legal framework Support planning audits of high priority 	<ul style="list-style-type: none"> Complete planning of the project, including funding and peer-support agreement Support revision of legal framework Support audits of high priority at a limited level through online support 	<ul style="list-style-type: none"> Support revision of legal framework Support planning and execution of audits of high priority Support stakeholder engagement Support strategic management and internal governance

Updated Targets Against Key Indicators

IDI Output Indicators



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Highly challenged SAIs (often in fragile situations) supported	23	Cumulative number of SAIs supported by IDI under its bilateral policy for a) strategic planning and management and mobilising coordinated support b) implementing their strategy (minimum 3 years support)	IDI Annual Performance & Accountability Reports	a) 10 b) 2 (2018)	Target	a) 11 b) 2	a) 11 b) 6	a) 12 b) 6
					Revised Target 1	N/A	a) 11 b) 3	N/A
					Revised Target 2	N/A	a) 11 b) 3	a) 11 b) 5
					Actual	a) 11 b) 2		
Partnerships to strengthen support to highly challenged SAIs (often in fragile situations)	24	a) Cumulative number of providers of support with which IDI signs partnership agreement for implementing bilateral support b) Cumulative number of countries in which IDI has helped SAIs establish SAI-donor support groups/arrangements (covering e.g. policy dialogue and coordination)	IDI Annual Performance & Accountability Reports	a) 2 b) 9 (2018)	Target	a) 2 b) 9	a) 3 b) 11	a) 4 b) 12
					Revised Target 1	N/A	a) 4 b) 11	N/A
					Revised Target 2	N/A	a) 4 b) 11	a) 4 b) 11
					Actual	a) 3 b) 11		
Effective delivery of IDI Bilateral Programmes	25	Overall conclusion of evaluations/reviews of IDI bilateral programmes (Scale: programme objectives fully / mostly / partly / not met)	Evaluation reports published on IDI websites	N/A	Target	N/A	South Sudan: partly met PAP-APP: mostly met	Somalia: mostly met
					Revised Target 1	N/A	South Sudan: partly met PAP-APP: mostly met	N/A
					Revised Target 2	N/A	South Sudan: partly met PAP-APP: mostly met	South Sudan: partly met PAP-APP: mostly met



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
					Actual	N/A		

Explanation for addition or removal of indicators (if any): None

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Highly challenged SAIs disseminate audit findings	22	Cumulative number of SAIs (supported under IDIs bilateral policy) that conduct peer-supported audits and disseminate the findings (report where SAI has the mandate, otherwise shared with government and relevant stakeholders)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	7	8
					Revised Target 1	N/A	2	N/A
					Revised Target 2	N/A	2	4
					Actual	1		
Highly challenged SAIs have core strategic management systems in place	23	Cumulative number of SAIs (supported under IDI's bilateral policy) that a) finalise a new strategic plan and share with potential partners and b) use operational plans, internal reporting and issue a SAI Performance report annually	IDI Annual Performance & Accountability Reports	a) 1 b) 0 (2018)	Target	a) 2 b) 2	a) 7 b) 4	a) 8 b) 5
					Revised Target 1	N/A	a) 7 b) 4	N/A
					Revised Target 2	N/A	a) 5 b) 4	a) 10 b) 6
					Actual	a) 3 b) 2		
Highly challenged SAIs strengthen their independence	24	Cumulative number of SAIs (supported under IDI's bilateral policy) that improve their legal framework	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	1	2
					Revised Target 1	N/A	2	N/A
					Revised Target 2	N/A	2	2
					Actual	0		

Explanation for addition or removal of indicators (if any): None

2.6 Global Foundations



Highlights

Most Significant Impacts of Covid-19: For the most part, the operational plan for the Global Foundations Unit (GFU) remains unchanged in terms of focus but some tasks are delayed until 2021. The work on the Global Survey as well as the workshops for strengthening SAI-Donor knowledge and relations are the two areas mostly affected by the Covid-19. The finalisation of the Global survey design has suffered significant setbacks and its launch has been pushed to September/October 2020 to ensure no extra burden is put on SAIs during this challenging time. As a result, the Global SAI Stocktaking report will also be published in 2021 instead of 2020. The planned workshops have also been cancelled and may be redesigned to facilitate a virtual knowledge sharing environment until the following year. There has also been an impact on the operations of IDI-IDC partnership as the annual dialogue between IDC and the IDI board could not be facilitated in March 2020 and was postponed to November. Another key area affected was the exploration of a new round of the GCP Tier 2 where any decisions on moving forward may be delayed to 2021.

Major Changes to Focus of Work: Sessions at the 2020 INTOSAI-Donor Steering committee meeting will be focused on key decisions to continue operationalising the IDC strategy effectively as well as supporting SAIs to be sustainable in the face of disasters. GFU will be revising its communications strategy to capture and advocate for SAI's immediate needs due to Covid-19. A Covid-19 section was added to the IDI website and major work was done on production, promotion and dissemination of Covid-related publications. Additionally, the GCP Tier 1 may be adjusted to facilitate temporary and targeted support needs directly related to Covid-19.

Major Changes to Delivery Mechanisms: The unit will be utilising more virtual and remote connectivity resources. Thus, the INTOSAI Donor Steering Committee (IDSC) meeting will now be in a virtual format and the workshop on SAIs engaging donors will be redesigned to be delivered virtually. There will also be an increased usage of consultants in our initiative implementations. The IDI-IBP report will be outsourced to consultants and other areas will be redesigned to facilitate this change.

Impact on IDI’s Cross-Cutting Priorities: Involvement of SAI leaders in change was impacted as workshops on SAIs engaging donors have been postponed until 2021.

Revised Plan Summary

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
COMPONENT 1: STRATEGIC PARTNERSHIPS					
Operational management of the IDC	<ul style="list-style-type: none"> Developed new IDC Strategy 2020-2030 	<ul style="list-style-type: none"> Organising leadership, consultation, and coordination of IDC meetings Organising strategic dialogue between IDI Board and INTOSAI-Donor Steering Committee (IDSC) leadership, and donor members Cooperating on independence advocacy (see Independent SAIs Work Stream) Support Implementation of the 2020-2030 IDC Strategy 	<ul style="list-style-type: none"> Organising leadership, consultation, and coordination of IDC meetings Organising strategic dialogue between IDI Board and IDSC leadership, and donor members Cooperating on independence advocacy (see Independent SAIs Work Stream) Support Implementation of the 2020-2030 IDC Strategy 	<ul style="list-style-type: none"> Organising leadership, consultation, and coordination of IDC meetings Organising strategic dialogue between IDI Board and IDSC leadership, and donor members Cooperating on independence advocacy (see Independent SAIs Work Stream) Support Implementation of the 2020-2030 IDC Strategy 	<ul style="list-style-type: none"> Organising leadership, consultation, and coordination of IDC meetings Organising strategic dialogue between IDI Board and IDSC leadership, and donor members Cooperating on independence advocacy (see Independent SAIs Work Stream) Support Implementation of the 2020-2030 IDC Strategy
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> Discussions with regions on IDSC core principles and working together at 2017 IDI-Regions meeting 	<ul style="list-style-type: none"> Engage regional organisations and cooperate on areas of mutual interest that strengthen results Conduct training at INTOSAI Regions Platform on engaging donors 	<ul style="list-style-type: none"> Engage regional organisations and cooperate on areas of mutual interest that strengthen results 	<ul style="list-style-type: none"> Engage regional organisations and cooperate on areas of mutual interest that strengthen results 	<ul style="list-style-type: none"> Engage regional organisations and cooperate on areas of mutual interest that strengthen results Implement Capacity strengthening



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
			<ul style="list-style-type: none"> Design Capacity Strengthening Partner toolkit for Regional bodies 	<ul style="list-style-type: none"> Design Capacity Strengthening Partner toolkit for Regional bodies 	Partner toolkit in 2 regions
Partnerships with other INTOSAI Bodies	<ul style="list-style-type: none"> Arrangement with CBC as Governance lead for SAI PMF Partnership on SDGs with KSC Agreement with FAAS on strengthening ISSAI implementation 	<ul style="list-style-type: none"> Engage with relevant INTOSAI Bodies and cooperate on areas of mutual interest that strengthen results 	<ul style="list-style-type: none"> Engage with relevant INTOSAI Bodies and cooperate on areas of mutual interest that strengthen results 	<ul style="list-style-type: none"> Engage with relevant INTOSAI Bodies and cooperate on areas of mutual interest that strengthen results 	<ul style="list-style-type: none"> Engage with relevant INTOSAI Bodies and cooperate on areas of mutual interest that strengthen results
Engaging new partners and strategic partnership management	<ul style="list-style-type: none"> IDI- IBP cooperation. Including report on the audit and oversight value chain with PFM, cooperation on SAIs engaging with stakeholders, facilitating audit impact and advocating for SAI independence 	<ul style="list-style-type: none"> Develop new partners identification criteria Cooperate with IBP on joint report (see below) Cooperate with IBP on engaging with stakeholders (see Well-Governed SAIs work stream) Cooperate with IBP on facilitating audit impact (see Relevant SAIs work stream) Cooperate with IBP on advocating for SAI independence (see Independent SAIs work stream) 	<ul style="list-style-type: none"> Develop new partners identification criteria Cooperate with IBP on joint report (see below) Cooperate with IBP on engaging with stakeholders (see Well-Governed SAIs work stream) Cooperate with IBP on facilitating audit impact (see Relevant SAIs work stream) Cooperate with IBP on advocating for 	<ul style="list-style-type: none"> Develop new partners identification criteria Cooperate with IBP on joint report (see below) Cooperate with IBP on engaging with stakeholders (see Well-Governed SAIs work stream) Cooperate with IBP on facilitating audit impact (see Relevant SAIs work stream) Cooperate with IBP on advocating for SAI independence (see Independent SAIs work stream) 	<ul style="list-style-type: none"> Cooperate with IBP on joint report (see below) Cooperate with IBP on engaging with stakeholders (see Well-Governed SAIs work stream) Cooperate with IBP on facilitating audit impact (see Relevant SAIs work stream) Cooperate with IBP on advocating for SAI independence (see Independent SAIs work stream)



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
			SAI independence (see Independent SAIs work stream)		
COMPONENT 2: BROKERAGE					
Global Call for Proposals Tier 1	<ul style="list-style-type: none"> Implemented two rounds of matching with 50% of concept notes received matched Started implementing new strategy with rolling application process 	<ul style="list-style-type: none"> Awareness raising of availability and benefit of Global Call for Proposals Tier 1 (GCP T1) Continue to implement GCP T1 strategy Implement phased approach for GCP T1 20 SAIs cumulatively supported (Tiers 1 and 2 or through other channels) 	<ul style="list-style-type: none"> Awareness raising of availability and benefit of Global Call for Proposals Tier 1 (GCP T1) Continue to implement GCP T1 strategy 15 SAIs cumulatively supported (Tiers 1 and 2 or through other channels) Launch and implement the Covid-19 Support for continued operations via GCP T1 	<ul style="list-style-type: none"> Awareness raising of availability and benefit of Global Call for Proposals Tier 1 (GCP T1) Continue to implement GCP T1 strategy 15 SAIs cumulatively supported (Tiers 1 and 2 or through other channels) Launch and implement the Covid-19 Support for continued operations via GCP T1 	<ul style="list-style-type: none"> Create new brokerage strategy (building on GCP T1) 20 SAIs cumulatively supported by new brokerage strategy
Global Call for Proposals Tier 2	<ul style="list-style-type: none"> Coordinated and assisted in the selection of the Tier 2 participating SAIs Solicited support for the 1st phase of implementation. Started 1st phase of implementation Coordinated the creation of Project 	<ul style="list-style-type: none"> Cooperate with Bilateral team on PAP-APP on lessons learned event for Tier 2 SAIs Design approach to replicating T2 in other regions based on lessons learned from evaluation of first round, SAI input and donor input 	<ul style="list-style-type: none"> Cooperate with Bilateral team on PAP-APP on lessons learned event for Tier 2 SAIs Design approach to replicating T2 in other regions based on lessons learned from evaluation of 	<ul style="list-style-type: none"> Cooperate with Bilateral team on PAP-APP on lessons learned event for Tier 2 SAIs Design approach to replicating T2 in other regions based on lessons learned from evaluation of 	<ul style="list-style-type: none"> Support GCP T2 SAIs in both phases of PAP-APP as needed Finalise GCP T2 New Round exploration phase



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	Support Groups for participating SAIs		first round, SAI input and donor input	first round, SAI input and donor input	
Strengthening SAI-donor knowledge and relations	<ul style="list-style-type: none"> Workshops for SAIs Engaging with donors in AFROSAI-E (Tier 2), CREFIAF (Tier 2), ASOSAI and CAROSAI 	<ul style="list-style-type: none"> SAIs engaging with Donors workshop ARABOSAI Re-Design Donors engaging with SAIs workshop (including e-learning module) One Donors Engaging with SAIs workshop 	<ul style="list-style-type: none"> Re-Design SAIs engaging with Donors workshop (incorporating virtual learning) Re-Design Donors engaging with SAIs workshop (including e-learning module) 	<ul style="list-style-type: none"> Re-Design SAIs engaging with Donors workshop (incorporating virtual learning) Re-Design Donors engaging with SAIs workshop (including e-learning module) 	<ul style="list-style-type: none"> SAIs engaging with Donors workshop ARABOSAI SAIs engaging with Donors workshop OLACEFS One Donors Engaging with SAIs workshop
Strengthening SAI-SAI Peer Provider knowledge and relations	N/A	<ul style="list-style-type: none"> Raise awareness about potential Peer Providers of support and support the work of the CBC in this area 	<ul style="list-style-type: none"> Raise awareness about potential Peer Providers of support and support the work of the CBC in this area Design Concept of Peer Partners forum 	<ul style="list-style-type: none"> Raise awareness about potential Peer Providers of support and support the work of the CBC in this area Design Concept of Peer Partners forum 	<ul style="list-style-type: none"> Coordinate with CBC on Peer Partners Forum
Enhancing Country-level coordination mechanisms	<ul style="list-style-type: none"> Research paper on coordination 10 SAIs supported in creating a country-level coordination plan at SAIs engaging with Donors workshops 	<ul style="list-style-type: none"> Continue to raise awareness on benefits of coordination and best practices Support 10 more SAIs in creating a country-level coordination plan 	<ul style="list-style-type: none"> Continue to raise awareness on benefits of coordination and best practices Success story on Coordination during the Pandemic 	<ul style="list-style-type: none"> Continue to raise awareness on benefits of coordination and best practices Success story on Coordination during Covid-19 	<ul style="list-style-type: none"> Success story on coordination during Covid-19 Support 20 SAIs in creating a country-level coordination plan
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE					
INTOSAI Global Survey and Global SAI Stocktaking:	<ul style="list-style-type: none"> Global Survey and Stocktaking reports 2010, 2013, 2017 Designed approach for joint IDI-IBP report 	<ul style="list-style-type: none"> Delivery of the INTOSAI Global Survey and Global SAI Stocktaking Report 2020 Develop, publish & disseminate IDI-IBP report about strengthening 	<ul style="list-style-type: none"> Carry out the INTOSAI Global Survey in 2020 Develop, publish & disseminate IDI-IBP 	<ul style="list-style-type: none"> Carry out the INTOSAI Global Survey in 2020 Develop, publish & disseminate IDI-IBP 	<ul style="list-style-type: none"> Publication of Global SAI Stocktaking Report by mid-2021



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	<ul style="list-style-type: none"> Designed new INTOSAI Global Survey 2020 Designed outline of 2020 Global SAI Stocktaking Report 	audit and PFM oversight arrangements	report about strengthening audit and PFM oversight arrangements	report about strengthening audit and PFM oversight arrangements	<ul style="list-style-type: none"> Global dissemination of report during 2021 Advocacy and communications activities based on results from report
SAI Capacity Development Database	<ul style="list-style-type: none"> Development of the IDC portal, which includes the database. Redevelopment of the database functionality and navigation system within the portal. Enhanced user experience Interactive map More than 500 projects registered More than 350 registered users with admin rights updating information 	<ul style="list-style-type: none"> Assessment of the quality of the IDC Portal (including the database): through user survey and self-assessment Start registration of SAI capacity development projects focused on gender equality and inclusion Improve the database based on feedback from the users' survey Ensure continuous updates Highlight SAI independence and gender equality work within the IDC Portal 	<ul style="list-style-type: none"> Start registration of SAI capacity development projects focused on SAI Independence and SDG5 or gender equality Ensure continuous updates Highlight SAI independence and gender equality work within the IDC Portal Link database with partner's databases 	<ul style="list-style-type: none"> Start registration of SAI capacity development projects focused on SAI Independence and SDG5 or gender equality Ensure continuous updates Highlight SAI independence and gender equality work within the IDC Portal Link database with partner's databases 	<ul style="list-style-type: none"> Fill out SAI Country pages with Global Survey information Assessment of the quality of the IDC Portal through user survey and auto-evaluation Improve the database based on feedback from the users' survey Extrapolate Database map to the new IDI Gender Equality webpage Ensure continuous updates
Global SAI performance data management	<ul style="list-style-type: none"> Collection of data on SAI capacity and performance through previous Global Stocktaking reports, SAI PMF assessments results, Open Budget Survey and PEFA-assessments 	<ul style="list-style-type: none"> Re-structuring IDI data gathering and storage to make it more accessible Complete population of SAI country pages 	<ul style="list-style-type: none"> Complete population of SAI country pages 	<ul style="list-style-type: none"> Complete population of SAI country pages 	<ul style="list-style-type: none"> Re-structuring IDI data gathering and storage to make it more accessible



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
IDI sustainability reviews	<ul style="list-style-type: none"> Designed approach to selecting review topics First review focus on sustainability of IDI's cooperative audits 	<ul style="list-style-type: none"> Complete the first sustainability review of IDI's cooperative audits 	<ul style="list-style-type: none"> Start the first sustainability review of IDI's cooperative audits 	<ul style="list-style-type: none"> Start the first sustainability review of IDI's cooperative audits 	<ul style="list-style-type: none"> Complete the first sustainability review Lessons learnt and recommendations paper
COMPONENT 4: COMMUNICATION AND ADVOCACY					
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> IDC communication strategy developed and implemented Development of seven success stories Social media set up and running Strengthened relationships with INTOSAI bodies Relaunched newsletters Development of videos - advocacy work Developed graphic manual GCP Communication material 	<ul style="list-style-type: none"> Development and publication of success stories aligned with the new IDC strategy which advocate for MoU principles Strengthen target messages in social media Redevelopment of GCP T1 communications material Increase advocacy for SAI independence with communication material Communication package redeveloped into more attractive and user-friendly digitised material such as infographic or videos 	<ul style="list-style-type: none"> Development and publication of IDC success stories aligned with IDC strategy which advocate for MoU principles Adjust target messages in social media to Covid-19 Develop new launch of GCP T1 communications material (addressing Covid-19 crisis) Increase advocacy for SAI independence with communication material 	<ul style="list-style-type: none"> Development and publication of IDC success stories aligned with the new IDC strategy which advocate for MoU principles Adjust target messages in social media to Covid-19 /New Normal Develop new launch of GCP T1 communications material (addressing Covid-19 crisis) Increase advocacy for SAI independence with communication material 	<ul style="list-style-type: none"> Development and publication of success stories aligned with the new IDC strategy which advocate for MoU principles Promotion of GCP Tier 1 and Tier 2 through all channels of communication Advocacy activities targeting SAI Independence Promote IDC response to Covid-19 crisis and the New Normal
IDI communication and advocacy	<ul style="list-style-type: none"> Development of IDI Communications and Advocacy Strategy Increased used of social media 	<ul style="list-style-type: none"> Development and publication of success stories Raise awareness of IDI work streams Social media strategy development and implementation Implement IDI brand manual Fully redeveloped IDI website 	<ul style="list-style-type: none"> Adjust social media messages to Covid-19 /New Normal IDI response to Covid-19 crisis (new Covid-19 communication channel -webpage, 	<ul style="list-style-type: none"> Adjust social media messages to Covid-19 /New Normal IDI response to Covid-19 crisis (webpage, guidance on new forms of support, research 	<ul style="list-style-type: none"> Development and publication of success stories Raise awareness of IDI work streams Social media strategy

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
		<ul style="list-style-type: none"> Advocacy work based on the recommendations from the IDI-IBP report 	guidance on new forms of support, research papers, eLearning system) <ul style="list-style-type: none"> Development and publication of success stories Implement IDI brand manual Fully redeveloped IDI website Advocacy work based on the recommendations from the IDI-IBP report 	papers, eLearning system) <ul style="list-style-type: none"> Development and publication of success stories Implement IDI brand manual Fully redeveloped IDI website Advocacy work based on the recommendations from the IDI-IBP report 	development and implementation Continuous IDI response to Covid-19 crisis (Covid-19 communication channel - webpage , guidance on new forms of support, research papers, eLearning system)

Updated Targets Against Key Indicators

A. IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Stocktaking Report Published	Downloads 2021/2022: Eng: 2500 Fre: 500 Spa: 700 Ara: 600
					Revised Target 1	N/A	Global Survey launched	N/A
					Revised Target 2	N/A	Global Survey launched	Stocktaking Report Published.



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
								Downloads 2021/2022: Eng: 2500 Fre: 500 Spa: 700 Ara: 600
					Actual	Draft global survey designed		
Assess the sustainability of IDI initiatives	30	Progress on establishing and implementing programme 360 (IDI Sustainability Reviews)	IDI Annual Performance & Accountability Reports	Not established (2018)	Target	Established	Synthesis study designed	Synthesis study published
					Revised Target 1	N/A	Synthesis study designed	N/A
					Revised Target 2	N/A	Synthesis study designed	Synthesis study published
					Actual	Established		
Enhanced partnerships to deliver the IDI Strategic Plan	31	Number of organisations covered by a strategic partnership agreement with IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	3	4
					Revised Target 1	N/A	3	N/A
					Revised Target 2	N/A	3	4
					Actual	4		
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. use of Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	6
					Revised Target 1	N/A	0	N/A
					Revised Target 2	N/A	0	5
					Actual	5		
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	25
					Revised Target 1	N/A	20	N/A
					Revised Target 2	N/A	20	25
					Actual	47		



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Raised awareness on the role, benefits and challenges of SAls	34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & the INTOSAI community	IDI Annual Performance & Accountability Reports	4 (2018)	Target	5	6	6
					Revised Target 1	N/A	3 physical meetings and 3 virtual meetings	N/A
					Revised Target 2	N/A	3 physical meetings and 3 virtual meetings	3 physical meetings and 3 virtual meetings
					Actual	10		

Explanation for addition or removal of indicators (if any): None

3. IDI's Internal Support

3.1 Director General and Strategic Support Unit

Highlights

Most Significant Impacts of Covid-19: Covid-19 has impacted some of IDI's foci, its governance, planning and the way it interacts with different stakeholders. Board meetings and discussions have been and will be virtual but more frequent. IDI sees a merit in these more frequent exchanges with stakeholders, including with the INTOSAI Community, Development Partners and others, as this will foster meaningful cooperation.

Major Changes to Focus of Work: Stakeholder engagement has intensified, and new partnerships are being explored. The focus of work has shifted to exploring relevant areas and opportunities in light of Covid-19. At the same time, much work was and will have to be done on revising plans and budgets.

Major Changes to Delivery Mechanisms: Like in IDI's work streams and priorities, some planned activities have to be changed to digital engagement and build in flexible approaches. This will include the IDI planning meeting for the Operational Plan 2021 and potentially the Board meeting in November 2020.

Impact on IDI's Cross-Cutting Priorities: SSU assumes the gender focal point function in IDI where work has continued in practice. Some activities will be slightly delayed, such as the finalisation of the gender strategy and the guidance on inclusion. IDI will make sure that all cross-cutting priorities will be upheld and continuously integrated in its engagement.

Revised Plan Summary

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place 	<ul style="list-style-type: none"> • Facilitate IDI Board meetings in March and November • Update IDI risk register for March & November meetings 	<ul style="list-style-type: none"> • Facilitate virtual IDI Board meetings in March and November • Facilitate additional virtual meetings 	<ul style="list-style-type: none"> • Facilitate virtual IDI Board meetings in March and November • Facilitate additional virtual meetings 	<ul style="list-style-type: none"> • One physical Board meeting in March if feasible and several virtual Board meetings • Otherwise comparable to 2020.



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	<ul style="list-style-type: none"> • IDI corporate risk register owned by Board & updated twice per year • System of annual portfolio reviews established 	<ul style="list-style-type: none"> • Conduct annual IDI portfolio review • Finalise & implement approach to disclosing related parties and guarding against conflicts of interest 	<ul style="list-style-type: none"> • Update IDI risk register for Board meetings • Conduct annual IDI portfolio review • Finalise & implement approach to disclosing related parties and guarding against conflicts of interest 	<ul style="list-style-type: none"> • Update IDI risk register for Board meetings • Conduct annual IDI portfolio review • Finalise & implement approach to disclosing related parties and guarding against conflicts of interest 	
IDI Strategic Planning	<ul style="list-style-type: none"> • IDI Strategic Plan 2019-23 developed & approved following extensive global consultation 	<ul style="list-style-type: none"> • None 	<ul style="list-style-type: none"> • Conduct strategic review for IDI to increase resilience and thrive under the new normal 	<ul style="list-style-type: none"> • Conduct strategic review for IDI to increase resilience and thrive under the new normal 	<ul style="list-style-type: none"> • Discussion with Board on whether IDI Strategic Plan needs to be revised or extended in light of Covid-19
Operational Planning, Monitoring & Reporting	<ul style="list-style-type: none"> • IDI approach to Operational Plans and Performance & Accountability Reports firmly established • IDI results framework 2019-23 developed in line with strategic plan 	<ul style="list-style-type: none"> • Issue IDI Performance & Accountability Report 2019 • Prepare IDI Operational Plan 2021 • Support preparation of IDI budget 2021 • Support in-year budget revisions • Maintain IDI long-term financial forecast • Update and report against IDI results framework 	<ul style="list-style-type: none"> • Issue IDI Performance & Accountability Report 2019 • Revised Operational Plan and targets issued in June 2020 • Prepare IDI Operational Plan and support preparation of budget 2021 with in-built flexibilities • Support in-year budget revisions • Maintain IDI long-term financial forecast 	<ul style="list-style-type: none"> • Issue IDI Performance & Accountability Report 2019 • Revised Operational Plan and targets issued in June 2020 • Prepare IDI Operational Plan and support preparation of budget 2021 with in-built flexibilities • Support in-year budget revisions • Maintain IDI long-term financial forecast 	<ul style="list-style-type: none"> • Plans comparable with plans of 2020. However, the Operational Plan 2022 will continue to have in-built flexibilities

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
Stakeholder Management & Dialogue	<ul style="list-style-type: none"> Annual dialogue mechanisms established between IDI Board and development partners, IDI management and funding donors, and between INTOSAI and its regional bodies. Dialogue & reporting mechanisms established at level of specific grants 	<ul style="list-style-type: none"> Facilitate annual dialogue between IDI Board and development partners Hold six-monthly strategic dialogue with IDI core funding donors Report to funding partners on use of grant funds Participate in annual INTOSAI-Regions Coordination Platform Coordinate & support development of funding proposals 	<ul style="list-style-type: none"> Update and report against IDI results framework Facilitate virtual annual dialogue between IDI Board and development partners Hold six-monthly strategic dialogue with IDI core funding donors Report to funding partners on use of grant funds INTOSAI-Regions Coordination Platform will not take place face-to-face in 2020. Participate virtually if event is organised. Coordinate & support development of funding proposals 	<ul style="list-style-type: none"> Update and report against IDI results framework Facilitate virtual annual dialogue between IDI Board and development partners Hold six-monthly strategic dialogue with IDI core funding donors (both virtual) Report to funding partners on use of grant funds INTOSAI-Regions Coordination Platform will not take place face-to-face in 2020. Participate virtually if event is organised. Coordinate & support development of funding proposals 	<ul style="list-style-type: none"> See original Plan 2020. Some planned face-to-face meetings may be changed into virtual meetings
Gender & Inclusion	<ul style="list-style-type: none"> Gender integration established as strategic shift in IDI 2019-23 strategic plan Initial development of IDI staff capacity on gender Gender analysis framework & guidance developed Gender event included at 2019 INTOSAI Congress 	<ul style="list-style-type: none"> Develop IDI gender strategy Support gender analysis in development of new IDI initiatives Continue to develop IDI staff 	<ul style="list-style-type: none"> Develop IDI gender strategy (with delay) Support gender analysis in development of new IDI initiatives Continue to develop IDI staff competence 	<ul style="list-style-type: none"> Develop IDI gender strategy (with delay) Support gender analysis in development of new IDI initiatives Continue to develop IDI staff competence 	<ul style="list-style-type: none"> Implement IDI gender strategy, which includes: Continuously develop staff competence and gender function in IDI Continuously raise awareness on and advocate for the



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
	<ul style="list-style-type: none"> External pool of gender advisors established 	<p>competence on gender integration</p> <ul style="list-style-type: none"> Advocacy across INTOSAI to promote gender integration Develop draft guidance on inclusion Explore partnerships to further promote gender integration within INTOSAI 	<p>on gender integration</p> <ul style="list-style-type: none"> More focus on advocacy across INTOSAI to promote gender integration Develop draft guidance on inclusion (with delay) Explore partnerships to further promote gender integration within INTOSAI 	<p>on gender integration</p> <ul style="list-style-type: none"> More focus on advocacy across INTOSAI to promote gender integration Develop draft guidance on inclusion (with delay) Explore partnerships to further promote gender integration within INTOSAI 	<p>importance of gender equality</p> <ul style="list-style-type: none"> Develop partnerships on gender equality within INTOSAI and beyond.
Evaluations & Ensuring Quality	<ul style="list-style-type: none"> IDI rolling evaluation plan 2019-23 established IDI evaluation policy finalised Evaluation of IDI bilateral support started (4 components) Various evaluations completed & published IDI protocol for quality assurance of global public goods issued & updated 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Finalise evaluation of IDI bilateral support (4 components) Evaluation of IDI support to SAI Somalia Support SECO-led interim evaluation of SPMR initiative Undertake QA reviews of IDI Global Public Goods 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Finalise evaluation of IDI bilateral support (4 components) Evaluation of IDI support to SAI Somalia Support SECO-led interim evaluation of SPMR initiative – timing may be shifted in agreement with SECO Undertake QA reviews of IDI Global Public Goods 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Finalise evaluation of IDI bilateral support (4 components) Evaluation of IDI support to SAI Somalia Support SECO-led interim evaluation of SPMR initiative – timing may be shifted in agreement with SECO Undertake QA reviews of IDI Global Public Goods 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Support evaluation of implementation of SAI PMF strategy Design & start mid-term evaluation of implementation of IDI Strategic Plan 2019-23
Framework for INTOSAI Professional	<ul style="list-style-type: none"> IDI Director General established as member of FIPP, contributing to 	<ul style="list-style-type: none"> Support possible INTOSAI work on Competency Standards 	<ul style="list-style-type: none"> Continued membership of FIPP 	<ul style="list-style-type: none"> Continued membership of FIPP 	<ul style="list-style-type: none"> Continued membership of FIPP

Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
Pronouncements (FIPP)	scrutiny of INTOSAI standard setting process				

Updated Targets Against Key Indicators

Note that the following indicators relate to IDI's cross-cutting priorities. As such, all units within IDI contribute towards achievement of the targets. They are included here as SSU coordinates IDI's results framework and gathers data on cross-cutting priorities.

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
IDI CROSS-CUTTING PRIORITIES								
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35% ⁹	(a) 44% (b) 35%
					Revised Target 1	N/A	(a) 44% (b) 35%	N/A
					Revised Target 2	N/A	(a) 44% (b) 35%	(a) 44% (b) 35%
					Actual	(a) 40% (b) 33%	(a) (b)	(a) (b)
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10 %	50 %	80 %
					Revised Target 1	N/A	50 %	N/A
					Revised Target 2	N/A	50 %	80 %
					Actual	14 %		
Develop the commitment and	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership a) signs a	IDI Annual Performance &		Target	a) 90% b) 75%	a) 90% b) 75%	a) 90% b) 75%

⁹ Confinement in countries may potentially have an effect on female participation rates. However, it is difficult to foresee so, the targets will remain.



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
capacity of SAI leaders		statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	Accountability Reports	a) 100% b) No data (2018)	Revised Target 1	N/A	a) 90% b) 60%	N/A
					Revised Target 2	N/A	a) 90% b) 60%	a) 90% b) 60%
					Actual	a) 93% b) 50%	a) b)	a) b)

Explanation for addition or removal of indicators (if any): None

3.2 Administration

Highlights

Most Significant Impacts of Covid-19: Covid-19 has had a tremendous impact on the administration unit in terms of additional and new types of work, especially with regards to looking after the IDI human resources: ensuring effective communication to staff throughout the crisis, introduction of routines and tools to manage remote work, ensuring a balance of work accomplishments and the well-being of the human resources of IDI.

As a first step, staff on travel were called home immediately and remote work was initiated for all IDI employees from 13 March. Effective internal communication has been ensured through weekly meetings lead by IDI's Director General. IDI measures have been introduced and discussed as well as providing updates on rules and regulations from government. In light of the challenging situation, IDI also offered free counselling sessions through International SOS.

IDI employees have been offered to have their office chairs delivered home to them, purchase a desk and screen in order to ensure that they have a good working environment, this also in order to avoid any work-related illnesses due to poor ergonomic conditions. HR has followed up with the IDI Management in making sure they have a continuous dialogue with their employees and are aware of staff concerns. Covid-19 measures have now also been introduced and implemented in IDI premises. IDI is gradually re-opening for staff members who are able to get to the office without using public transport. At the same time, IDI continues to encourage staff to work from home.

Major Changes to Focus of Work: During the crisis, the administration unit has taken on additional work necessary to handle the crisis. Mental health issues have emerged as a new topic for attention.

Major Changes to Delivery Mechanisms: The administration unit has continued to deliver internal services throughout the crisis albeit using more internet-based communication and approaches.

Impact on IDI's Cross-Cutting Priorities: None

Revised Plan Summary

Note that the following focuses on external activities and building IDI systems and capacity. It does not include core, recurrent administration such as payroll, payments, IT systems, office management and staff support services.



Component and Initiative	Prior Achievements	Original Plan 2020	Revised Plan 2020 (Scenario 1: Oct Travel)	Revised Plan 2020 (Scenario 2: Jan Travel)	Outline Plan 2021 (Scenario 2: Jan Travel)
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place 	<ul style="list-style-type: none"> • Organise IDI Board Meetings (March, November) • Seek solutions to build up IDI unrestricted reserves 	<ul style="list-style-type: none"> • Organise IDI Board Meetings virtually (March, June and November) 	<ul style="list-style-type: none"> • Organise IDI Board Meetings virtually (March, June and November) 	<ul style="list-style-type: none"> • Organise IDI Board Meetings: March (face to face), November (virtual) and/or extraordinary virtual meeting(s) if needed
Budgeting & Financial Reporting	<ul style="list-style-type: none"> • IDI budget processes (including in-year revisions) established • Accounting support outsourced • Auditor appointed 	<ul style="list-style-type: none"> • Lead IDI 2021 budget process • Lead IDI in-year budget revisions (usually 2) • Align approach to IDI long-term financial forecast with budgeting process • Produce IDI Financial Statements 2019 & manage audit process 	<ul style="list-style-type: none"> • Lead IDI 2021 budget process • Lead IDI in-year budget revisions in June and October for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process • Produce IDI Financial Statements 2019 & manage audit process 	<ul style="list-style-type: none"> • Lead IDI 2021 budget process • Lead IDI in-year budget revisions in June and October for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process • Produce IDI Financial Statements 2019 & manage audit process 	<ul style="list-style-type: none"> • Lead IDI 2022 budget process • Lead IDI in-year budget revisions (usually 2) • Produce IDI Financial Statements 2020 & manage audit process
Human Resource Management	<ul style="list-style-type: none"> • System of staff performance appraisal established • Professional development project group established • HR system implemented, according to GDPR requirements • GDPR routines implemented for recruitment processes and handling of HR information 	<ul style="list-style-type: none"> • Development IDI staff competency framework • Lead IDI's professional development project group • Recruit new DDG (Admin.) and other positions.) 	<ul style="list-style-type: none"> • Development IDI staff competency framework • Lead IDI's professional development project group • Recruit new DDG (Admin.) and others • Mental health training for HR and 	<ul style="list-style-type: none"> • Development IDI staff competency framework • Lead IDI's professional development project group • Recruit new DDG (Admin.) and others • Mental health training for HR and 	<ul style="list-style-type: none"> • Crisis Management training for Crisis Management team • Emergency response training for all IDI staff • Review of IDI onboarding module • Explore HR development module in Simployer



			<p>IDI management team</p> <ul style="list-style-type: none"> • Introduce Employer absence and holiday management system • Launch new IDI Employee Handbook 	<p>IDI management team</p> <ul style="list-style-type: none"> • Introduce Employer absence and holiday management system • Launch new IDI Employee Handbook 	
Policies & Guidelines	<ul style="list-style-type: none"> • Wide range of IDI policies and guidelines approved & published, meeting requirements of various donors (including procurement policy) • IDI GDPR policy in place 	<ul style="list-style-type: none"> • Update IDI procurement policy • Embed systems for GDPR compliance • Update IDI consultancy contract template 	<ul style="list-style-type: none"> • Update IDI procurement policy • Embed systems for GDPR compliance • Update IDI consultancy contract template • Update IDI travel policy 	<ul style="list-style-type: none"> • Update IDI procurement policy • Embed systems for GDPR compliance • Update IDI consultancy contract template • Update IDI travel policy 	<ul style="list-style-type: none"> • Review IDI Crisis Management guidelines
Finance & Accounting	<ul style="list-style-type: none"> • IDI finance systems almost fully digitised • IDI finance manual completed • Separate accounting and time recording systems in place 	<ul style="list-style-type: none"> • Develop approach to quantifying in-kind support received by IDI • Implement integrated IDI accounting & time recording system 	<ul style="list-style-type: none"> • Develop approach to quantifying in-kind support received by IDI • Implement integrated IDI accounting & time recording system • Develop new routines for new system 	<ul style="list-style-type: none"> • Develop approach to quantifying in-kind support received by IDI • Implement integrated IDI accounting & time recording system • Develop new routines for new system 	<ul style="list-style-type: none"> • Review financial Manual
Procurements	<ul style="list-style-type: none"> • Procurement policy developed 	<ul style="list-style-type: none"> • Procurement of auditor completed 	<ul style="list-style-type: none"> • Procurement of auditor completed 	<ul style="list-style-type: none"> • Procurement of auditor completed 	<ul style="list-style-type: none"> • Procurement of new IT System • Procurement of new travel agency

4. Resourcing the Operational Plan

Due to uncertainties regarding travel restrictions and when international meetings can resume, IDI has developed two scenarios when revising the OP and budgets for 2020. One scenario assumes that travels are possible from 1st October 2020 while the second scenario assumes travels can resume from 1st January 2021. We have also developed an interim financial forecast for 2021 with the assumption that travels are possible from 1st January 2021.

The revenues for the two scenarios for 2020 are estimated at around 90 million Kroner including balances brought forward from 2019. The main portions of the funding are allocated to IDI work streams in the departments for SAI Governance and Professional and Relevant SAIs. Funding in 2020 is expected from the Norwegian Parliament, SIDA Sweden, Austrian Development Agency, UK Department for International Development, Global Affairs Canada, European Union, SAI Saudi Arabia, the German Ministry of Development (BMZ, awarded through the German Development Implementing Agency, GIZ), SAI Qatar, Inter-American Development Bank, Irish Aid, SECO Switzerland, MFA Norway, MFA Iceland, MFA France and USAID.

Continued funding is also expected from INTOSAI as a share of the members' contribution is allocated to IDI. IDI seeks to build a limited financial buffer with some of the received funds.

Negotiations are ongoing with a number of Donors for multiple year support, even though we have experienced delays in finalising funding contracts with new and existing donors due to delays related to Covid-19. IDI is regularly communicating with existing donors regarding the funding situation and has already agreed with some to postpone disbursement of funds or carry forward funding to 2021. This dialogue will continue both in terms of disbursement of funds for 2020 and potential carry forward of already received funds to 2021. The indicative revenues for 2021 include existing funding contracts and some already agreed carry forward to 2021, an assumed carry forward of 50% of unspent funding and new contracts we think it is realistic will be signed before the end of 2020. There is however a high degree of uncertainty at this stage both when it comes to how much of the unspent funding from 2020 can be brought forward to 2021 and whether new funding contracts will be signed. The total estimated revenues for 2021 are around 124 million.

The budgeted revenues in the original IDI Budget for 2020 was around 100 million. There have been several changes from the original budget where the substantial changes are related to new Donors coming on Board (IADB, USAID, EU for PAP-APP and MFA France), agreed reduced disbursement from SIDA Sweden, and agreed carry forward of global funding from SAI Qatar.

The budgeted expenditures for the two scenarios are around 78 million (October) and 62 million (January), with a surplus (unspent funding) of around 11,8 million and 27 million respectively. The forecasted expenditures for the 2021 in the financial forecast are around 107 million and we anticipate a surplus of

17,5 million in 2021 based on assumption used for the financial forecast, but as mentioned above there is a high degree of uncertainty both when it comes to revenues and expenditures for 2021.

The main reasons for reduced expenditures are the substantial reductions in delivery cost (physical meetings expenditures) across IDI. In addition, some recruitments have been delayed due to Covid-19.

In-kind contributions of SAIs is a key source of resources for the IDI, in 2019 IDI received in-kind support valued at around 10 million. IDI receives support, not only in the form of hosting and provision of resources, but in terms of paid secondments and translation services as well. In fact, IDI's ability to mobilize in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money to its partners. SAI Indonesia and SAI Norway support IDI with additional full-time staff and IDI is discussing arrangements for part time staff from SAI Finland to support IDI. As most of the support provided in 2020 by in-kind resource persons will be done remotely, and we predict an increase in eLearning and remote support going forward also beyond 2020, the IDI recognizes the risk that incentives for resource persons to provide support may fall as travel is reduced. IDI needs to assess how to incentivise resource persons, but also recognize that there is a risk of reduced availability of resource persons going forward. This risk may need to be offset by increasing IDI staffing, including the use of short term contracts and part time work.

Acronyms

AFROSAI	African Organisation of Supreme Audit Institutions
AFROSAI-E	African Organisation of Supreme Audit Institutions in English-speaking Africa
ARABOSAI	Arab Organisation of Supreme Audit Institutions
ASEANSAI	Association of Southeast Asian Nations Supreme Audit Institutions
ASOSAI	Asian Organisation of Supreme Audit Institutions
CA	Compliance Audit
CAROSAI	Caribbean Organisation of Supreme Audit Institutions
CBC	INTOSAI Capacity Building Committee
CPA	Cooperative Performance Audit
CREFIAF	African Organisation of Supreme Audit Institutions in French-speaking Africa (Conseil Régional de Formation des Institutions Supérieures de Contrôle des Finances Publiques d'Afrique Francophone Subsaharienne)
DASA	Data Analytics in SAI Audits
DPs	Development Partners
EUROSAI	European Organisation of Supreme Audit Institutions
FA	Financial Audit
FAAS	Financial Audit and Accounting Subcommittee
FAI	Facilitating Audit Impact
FIPP	Framework for INTOSAI Professional Pronouncements
FSG	Financial Statements of Governments
GCP	Global Call for Proposals
GFU	Global Foundations Unit
GPGs	Global Public Goods
IBP	International Budget Partnership
iCAT	ISSAI Compliance Assessment Tool
ICT	Information and Communication Technology
IDC	INTOSAI-Donor Cooperation
IDI	INTOSAI Development Initiative
IDSC	INTOSAI Donor Steering Committee
IFFC	Institutional Framework of Fighting Corruption
IINA	ISSAI Implementation Needs Assessment
INCOSAI	International Congress of Supreme Audit Institutions



INTOSAI	International Organisation of Supreme Audit Institutions
ISAM	IDI SDGs Audit Model
ISSAIs	International Standards for Supreme Audit Institutions
KSC	INTOSAI Committee on Knowledge Sharing and Knowledge Services
LMS	Learning Management Specialist
LOTA	Leverage on Technological Advancement (LOTA) initiative
NAC	National Audit Chamber
NOK	Norwegian Krone
OAGS	Office of the Auditor General of the Federal Republic of Somalia
OLACEFS	Organisation of Latin American and Caribbean Supreme Audit Institutions
OP	Operational Plan
PA	Performance Audit
PAP-APP	Accelerated Peer-Support Partnership - Partenariat Accéléré pour l'Appui des Pairs
PAR	Performance and Accountability Report
PASAI	Pacific Association of Supreme Audit Institutions
PESA-P	Professional Education for SAI Auditors Pilot
PFM	Public Financial Management
QA	Quality Assurance
SAI	Supreme Audit Institutions
SAI PMF	Supreme Audit Institutions' Performance Measurement Framework
SDG	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SES	SAI Engaging with Stakeholders
SFC	IDI SAI Fighting Corruption Programme
SIRAM	SAI Independence Rapid Advocacy Mechanism
SLIIS	SAI Level ISSAI Implementation Support
SP	Strategic Plan
SPMR	IDI Strategy, Performance Measurement and Reporting Programme
SSU	Strategic Support Unit
SYL	SAI Young Leaders
TAI	Transparency, Accountability and Inclusiveness



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Effective, accountable and inclusive Supreme Audit Institutions