



**GLOBAL**  
FOUNDATIONS

APPENDIX  
IDI OPERATIONAL PLAN  
2021



## A. Objective

To strengthen the global environment in which support to SAIs is provided. The Global Foundations Unit (GFU) adds value by finding practical and innovative ways to enhance support provided by donors worldwide.

## B. Strategy

GFU' strategy is represented in four different type of activities:

- Managing and coordinating strategic partnerships with other organisations that can contribute to strengthening SAIs
- Brokering support for SAIs, from donors, peer partners or other organisations
- Measuring and monitoring SAI performance and support
- Advocating and communicating for behavioural change

GFU provides support to the INTOSAI-Donor Cooperation (IDC) and facilitates the implementation of its 2020-2030 Strategy. The unit also supports IDI's work streams through extending the reach of the work beyond the SAI community with partnerships and advocacy. It provides global and regional data for strategic planning and results reporting. Finally, in its brokerage role GFU increases support that is likely to enhance the capacity of SAIs to achieve work stream objectives.

GFU supports SAIs to leverage capacity development support both within and outside the SAI community. It advocates for support being provided in accordance with the principles of the INTOSAI-Donor MoU and good capacity development practices and enhances the ability of SAIs and donors to work together effectively.

The main objectives in 2021 are to strengthen partner initiatives with the IDC, INTOSAI, INTOSAI regions, IBP and IMF. Through brokerage IDI wants to see an increase in the number of SAIs supported by donors or peers, both globally and in regions where SAIs are explicitly targeted for support. Another key focus is to use the GCP Tier 1 mechanism to support the SAUDI FISP and INTOSAI SAI Continuity of Operations during COVID-19 grants. The 2020 Global SAI Stocktaking report is the major deliverable of the Measurement and Monitoring work. In the advocacy and communications component IDI plans to launch new and innovative advocacy interventions adjusted to the "New normal" post COVID-19 era and produce success stories that highlight the agility, efficiency and coordination in SAI capacity development during and after the pandemic.

## C. Delivery

### Partnerships

GFU is the unit responsible for initiating, managing and coordinating partnerships within the IDI. Aligned with the current strategic plan the GFU makes effort to foster and maintain partnerships with the following partners in order to deliver results:

**INTOSAI** – INTOSAI bodies continue to be primary partners for IDI for delivery of products and support out to the members. For example IDI will work in partnership with the members of the INTOSAI Global Survey Committee (The INTOSAI Chair, General Secretariat, regional secretariats (and secretariats of AFROSAI E and

CREFIAC), the INTOSAI Goal Chairs) to deliver and disseminate main findings of the 2020 Global SAI Stocktaking report at global and regional level. Partnership with INTOSAI regions support delivery of IDI initiatives, to identify the needs of the regional SAI members and to inform the roll-out of the initiatives. IDI will also continue its partnership with the FAAS on further development of the IFFP Framework and Professionalisation of SAI.

**SAIs** – SAIs remain important partners also in 2021, notably the partnerships with SAI Indonesia and SAI Finland, where IDI benefits from staff support.

**IDC** - The partnership with IDC and its members will help communicating main conclusions from key IDI products such as the Global Stocktaking and to advocate for support on prioritised areas. Both the IDI and the IDC members will continue to make joint efforts in supporting SAIs in areas of common interest such as SAI Independence.

**Other partners** - Finally, IDI will continue its cooperation with other organisations working within the field of public financial management and accountability, where partnering can increase impact of our work. GFU will take over the role of managing the partnership with the International Budget Partnership (IBP), including the renewal of the bilateral agreement and support to identifying new projects between IDI and IBP.

GFU will also support IDI’s efforts in partnering with IMF on activities such as their Capacity Development Programme for SAI’s, IMF Working Paper on SAIs and Emergency Finance, ad hoc training on SAIs and Anti-Corruption, and Annual dialogue between IMF and SAI leaders.

GFU receives earmarked financial support from the European Union, Swiss State Secretariat for Economic Affairs (SECO), UK Foreign, Commonwealth and Development Office (FCDO) and SAI Saudi Arabia. Where needed these funds may be topped up through IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), and the Austrian Development Agency (ADA).

#### Delivery Mechanisms

COVID-19 has highlighted the need to use technology enabled tools to provide remote support or attend events. All support is currently delivered through this mode and it is expected that during the year 2021, online delivery mechanisms will be strengthened.

With the assumption of travel from July 2021 delivery will include on-site presence (when possible and relevant) and remote support for the different components. Priority will continue to be given to:

- IDSC annual meeting
- Workshops on SAI and donor engagement
- Preparation workshops for new round of GCP T2
- 2020 Global SAI Stocktaking report dissemination activities
- Partner activities with IMF on SAI development

#### **D. Outline Plan 2021**

IDI’s annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2021 plan builds on IDI’s prior achievements, and towards future achievements.

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
<b>COMPONENT 1: Strategic Partnerships</b>			

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
Operational management of the IDC	<ul style="list-style-type: none"> <li>Developed the 2020-2030 IDC Strategic Plan</li> </ul>	<ul style="list-style-type: none"> <li>Organise leadership calls, consultation, and coordination of IDC meetings once a year</li> <li>Organise strategic dialogue between IDI Board and INTOSAI-Donor Steering Committee (IDSC)</li> <li>Support Implementation of priority areas of the 2020-2030 IDC Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Continued support to implementation of the IDC Strategy</li> </ul>
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> <li>Strategic support provided to 5 INTOSAI regional bodies</li> </ul>	<ul style="list-style-type: none"> <li>Train INTOSAI Regions virtually on donor engagement</li> <li>Develop internal strategy for support to regions based on results on Global Stocktaking Report and internal mapping</li> <li>Establish a toolkit to strengthen regions in the area of capacity development coordination, project management and stakeholder engagement</li> </ul>	<ul style="list-style-type: none"> <li>Implement toolkit</li> <li>Implement strategy</li> </ul>
Partnerships with other INTOSAI Bodies	<ul style="list-style-type: none"> <li>Arrangement with CBC as Governance lead for SAI PMF</li> <li>Partnership on SDGs with KSC</li> <li>Agreement with FAAS on strengthening ISSAI implementation</li> </ul>	<ul style="list-style-type: none"> <li>Identify complementary areas for cooperation and between IDC and INTOSAI bodies</li> <li>Disseminate results from 2020 Global SAI Stocktaking report on areas of interest to CBC, KSC and FAAS</li> </ul>	<ul style="list-style-type: none"> <li>Continue to engage with INTOSAI bodies where this can strengthen the achievement of IDI's objectives and the IDC's goals</li> </ul>
Engaging new partners and strategic partnership management	<ul style="list-style-type: none"> <li>Partnership IDI-IBP, including report on the audit and oversight value chain with PFM and facilitating audit impact</li> </ul>	<ul style="list-style-type: none"> <li>Manage and coordinate existing partnerships</li> <li>Extend partnership agreement with IBP</li> <li>Disseminate results of IDI-IBP report "Audit and oversight ecosystem"</li> <li>Summarise Partnerships and Partnering as a delivery approach – criteria and models for IDI</li> <li>Identify partnership on oversight and use of audit results and develop strategy</li> </ul>	<ul style="list-style-type: none"> <li>Engage with at least five strategic partners by end of strategic plan</li> </ul>

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
		<ul style="list-style-type: none"> <li>Support the implementation of the partnership with IMF</li> </ul>	
<b>COMPONENT 2: Brokerage</b>			
Global Call for Proposals Tier 1 (GCP T1)	<ul style="list-style-type: none"> <li>Raised awareness of availability and benefit of GCP T1</li> <li>Implementation of GCP T1 strategy</li> <li>15 SAIs cumulatively supported (Tiers 1 and 2 or through other channels)</li> <li>Launched COVID-19 Support for continued operations via GCP T1</li> </ul>	<ul style="list-style-type: none"> <li>Support the implementation of the INTOSAI SAI continuity during COVID-19 grant</li> <li>Create new brokerage strategy (building on GCP T1)</li> <li>10 SAIs cumulatively supported by new brokerage strategy</li> <li>Conduct quarterly virtual meeting space for SAIs and Providers of Support</li> </ul>	<ul style="list-style-type: none"> <li>20 SAIs cumulatively supported by new brokerage strategy</li> <li>Conduct quarterly virtual meeting space for SAIs and Providers of Support</li> </ul>
Global Call for Proposals Tier 2 (GCP T2)	<ul style="list-style-type: none"> <li>Collaborated with PAP-APP on lessons learned event for Tier 2 SAIs</li> <li>Designed new round of GCP T2 concept and presented to the IDSC</li> </ul>	<ul style="list-style-type: none"> <li>Support SAI selection for new round of GCP T2</li> <li>Coordinate pool of potential financial and technical partners for new round of GCP T2</li> <li>Conduct 1 Readiness workshop with selected GCP T2 SAIs and providers of support</li> <li>Support GCP T2 SAIs in current round as needed</li> </ul>	<ul style="list-style-type: none"> <li>Implement Planning phase of new round of GCP T2</li> <li>Support Phase 1 of GCP T2</li> </ul>
Strengthening SAI-donor knowledge and relations	<ul style="list-style-type: none"> <li>Conducted virtual SAIs engaging with Donors workshop ARABOSAI</li> </ul>	<ul style="list-style-type: none"> <li>Conduct SAIs engaging with Donors workshop in 2 regions OLACEFS and CREFIAF (one virtual, one in- person)</li> <li>Conduct 2 Donors Engaging with SAIs workshop (one virtual, one in- person)</li> </ul>	<ul style="list-style-type: none"> <li>Conduct SAIs engaging with Donors workshop in 1 region</li> <li>Conduct 2 Donors Engaging with SAIs workshop</li> </ul>
Strengthening SAI-SAI Peer Provider knowledge and relations	N/A	<ul style="list-style-type: none"> <li>Coordinate with CBC on Peer Partners Forum</li> </ul>	<ul style="list-style-type: none"> <li>Coordinate with CBC on Peer Partners Forum</li> </ul>
Enhancing Country-level coordination mechanisms	<ul style="list-style-type: none"> <li>Raised awareness on benefits of coordination and best practices via success story and workshop on SAIs engaging donors.</li> </ul>	<ul style="list-style-type: none"> <li>Develop success story on coordination during COVID-19</li> <li>Support 300 SAIs in creating a country-level coordination plan</li> </ul>	<ul style="list-style-type: none"> <li>Support 15 SAIs in creating a country-level coordination plan</li> </ul>
<b>COMPONENT 3: Measuring and Monitoring SAI Performance and support</b>			

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
INTOSAI Global Survey and Global SAI Stocktaking	<ul style="list-style-type: none"> <li>2020 INTOSAI Global Survey issued and responses collected</li> <li>IDI-IBP report "Audit &amp; Oversight Ecosystem" developed, published &amp; disseminated</li> </ul>	<ul style="list-style-type: none"> <li>Publish 2020 Global SAI Stocktaking Report by mid-2021</li> <li>Disseminate, communicate and advocate for SAIs based on results and recommendations from the IBP/IDI report and 2020 Global SAI Stocktaking Report</li> </ul>	<ul style="list-style-type: none"> <li>Target communications and advocacy on key issues in the Stocktaking report (global events, presentations, webinars, regional discussions, etc.)</li> </ul>
SAI Capacity Development Database	<ul style="list-style-type: none"> <li>SAI Independence and gender equality criteria built in database platform</li> <li>Registration of projects focused on SAI Independence and gender equality started</li> <li>SAI independence and gender equality work within the IDC Portal highlighted</li> <li>Bi-annual updates of information</li> <li>Database linked with partner's databases</li> </ul>	<ul style="list-style-type: none"> <li>Use gender data from database for IDI Gender Strategy implementation</li> <li>Ensure continuous updates; including projects targeting SAI Independence and gender equality</li> <li>Assess and improve quality of the IDC Portal through user survey and auto-evaluation</li> <li>Test, refine and update the database linkages to partners' databases</li> </ul>	<ul style="list-style-type: none"> <li>Support planned IDI gender knowledge/resource center with information from Database. Ensure continuous updates. Including projects targeting SAI Independence and Gender equality</li> </ul>
Global SAI performance data management	<ul style="list-style-type: none"> <li>SAI country pages populated with basic country information</li> <li>IDI information in IATI platform permanently updated</li> </ul>	<ul style="list-style-type: none"> <li>Explore available Information Management Systems that may help IDI in improving storage and usage of data.</li> <li>Update IDI information in IATI platform</li> </ul>	<ul style="list-style-type: none"> <li>Fill out SAI country pages with 2020 Global Survey information</li> <li>Update IDI information in IATI platform</li> </ul>
IDI sustainability reviews	<ul style="list-style-type: none"> <li>Designed Sustainability Review Implementation plan</li> </ul>	<ul style="list-style-type: none"> <li>Implement pilot IDI Sustainability Review</li> <li>IDI Sustainability Review Report</li> <li>Design IDI Sustainability Review phase 1</li> </ul>	<ul style="list-style-type: none"> <li>Implement Phase 1 of IDI Sustainability Review</li> </ul>
<b>COMPONENT 4: Advocacy and communications for behaviour change</b>			
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> <li>Two success stories (SDGs and SAI Independence) developed and published</li> </ul>	<ul style="list-style-type: none"> <li>Develop and publish of two success stories focused on SAI Independence/COVID-19 support/SDGs.</li> <li>Promote IDC response to COVID-19 crisis and the New Normal</li> </ul>	<ul style="list-style-type: none"> <li>Develop and publish of two success stories aligned with IDC Strategy</li> <li>Hold a session at SC meeting to reinforce good practices in</li> </ul>

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
	<ul style="list-style-type: none"> <li>• COVID-19 messaging in social media addressed</li> <li>• GCP T1 communication addressing COVID-19 crisis launched and disseminated</li> <li>• Increased advocacy for SAI independence with communication material</li> <li>• SAI Independence resource kit for in-country donor staff developed</li> <li>• SAI Independence Ambassador concept note and ToRs developed and submitted to SC members for approval</li> </ul>	<ul style="list-style-type: none"> <li>• Promote GCP Tier 1 and Tier 2 through all channels of communication</li> <li>• Replicate session on success stories of coordination and application of MoU principles at the SC meeting</li> <li>• Advocate SAI Independence with activities such as: <ul style="list-style-type: none"> <li>✓ Disseminate globally the SAI Independence Resource Kit for in-country donor staff</li> <li>✓ Deliver a SAI Independence session at the SAI-Donor engagement workshops</li> <li>✓ Finalize appointment process of the SAI Independence Ambassador</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• capacity development initiatives through a real case study</li> <li>• Deliver SAI Independence session at the SAI-Donor engagement workshops</li> <li>• SAI Independence ambassador attends two international /regional events</li> </ul>
IDI communication and advocacy	<ul style="list-style-type: none"> <li>• Social media messaging adjusted to COVID-19 /New Normal</li> <li>• IDI response to COVID-19 crisis communicated through webpage, guidance on new forms of support, research papers, eLearning system, IDI video</li> <li>• IDI success stories developed and published</li> <li>• IDI identity manual developed and implemented</li> <li>• IDI website redeveloped and launched</li> <li>• Advocacy work on the recommendations from the IDI-IBP report started</li> </ul>	<ul style="list-style-type: none"> <li>• Develop and implement social media strategy</li> <li>• Continue response to COVID-19 crisis (COVID-19 communication channel - webpage, guidance on new forms of support, research papers, eLearning system)</li> <li>• Develop success stories on COVID-19, SDGs with a gender focus and successful partnerships Send campaigns to IDI stakeholders to raise awareness of the contribution that IDI work streams are making towards INTOSAI objectives</li> <li>• Disseminate, communicate and advocate for SAIs based on results and recommendations from the IBP/IDI report and 2020 Global SAI Stocktaking Report</li> <li>• Integrate gender equality in annual communications &amp; advocacy work plans and budget</li> </ul>	<ul style="list-style-type: none"> <li>• Develop and disseminate IDI success stories</li> <li>• Target communications and advocacy based on key issues found in the 2020 Global Stocktaking report (global events, presentations, webinars, regional discussions, etc.)</li> </ul>

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
		<ul style="list-style-type: none"> <li>Develop gender webpage as part of the IDI website</li> <li>Explore IDI knowledge / resource centre options for gender equality</li> </ul>	
<b>GFU General Management</b>			

## E. Contribution to IDI Cross-Cutting Priorities

### SAI Culture and Leadership

SAI leadership will be key target audiences for our awareness raising objectives for donor engagement (ensuring SAI led processes) and our advocacy work surrounding the 2020 Global SAI Stocktaking Report and IDI-IBP report “Audit and Oversight ecosystem”.

### SAI Communications and Stakeholder Engagement

The workshop on SAIs Engaging with Donors will assist SAIs in developing a donor engagement strategy as well as how to identify and map key stakeholders.

### Inclusiveness and Gender

Gender will be incorporated into main tasks for this year:

- Cooperation on gender will be a part of the project design for new or existing partners of IDI, such as the planned extension of the IDI-IBP Partnership.
- Analyse and highlight gender aspects from the INTOSAI Global Survey responses in the 2020 Global SAI Stocktaking report.
- Explore the possibility of using the existing database and its gender elements for the planned IDI Gender Knowledge/Resource Centre
- Continue registration of SAI capacity development projects targeting SDG5 or gender equality.

## F. Expected Results

### 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	Global Survey launched	Stocktaking Report Published. Downloads 2021/2022: Eng: 500 Fre: 50 Spa: 50 Ara: 50
					Actual	Draft global survey designed		
Assess the sustainability of IDI initiatives	30	Progress on establishing and implementing	IDI Annual Performance &	Not established (2018)	Target	Established	Synthesis/pilot study designed	Synthesis study published



Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		programme 360 (IDI Sustainability Reviews)	Accountability Reports		Actual			
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	5
					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
					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	60
					Actual	47		
Raised awareness on the role, benefits and challenges of SAIs	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
					Actual	10		

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

The target for IDI output indicator 29 “Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication” has been reduced to reflect the delayed publication of the report. The English version is now due mid-2021 and other languages a couple of months after that.

## G. Risk Management

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

IDI has identified the following additional risks which may prevent the Global Foundations Unit from delivering its expected results and will implement the associated risk mitigation measures.

- Risk: COVID-19 affects Global Survey response rate significantly making the survey results unrepresentative; Mitigation measure: flexible timetable, extend deadline and actively follow up with SAI’s individually.