



**Professional SAIs**  
WORK STREAM

APPENDIX  
IDI OPERATIONAL PLAN  
2021



## A. Objective

To support SAIs in enhancing professionalism and delivery of high-quality audits

## B. Strategy

The ability of a SAI to act in a professional manner and deliver high quality audit work that meet applicable standards is the foundation of the value and benefits of a SAI. Being a professional SAI implies adopting professional standards, carrying out audit work as per applicable standards and having in place an appropriate quality framework to provide independent assurance on the quality of work done. In the context of INTOSAI, the ISSAIs contained in the IFPP framework provides professional standards for SAIs audits. The IDI has been supporting ISSAI implementation since 2012. Support for ISSAI implementation continues to be a high priority for SAIs. INTOSAI's Strategic Plan 2017-2022 emphasises ISSAI implementation and IDI's role as 'an essential INTOSAI mechanism for bringing together "on the ground" support for the implementation of professional standards.

We support SAIs in their journey towards greater professionalism by supporting them in implementing ISSAIs. Our support covers the three core aspects needed for ISSAI implementation 1) **Support SAIs in determining ISSAI implementation needs** – This involves helping SAIs in understanding and assessing their ISSAI implementation needs. It also involves advising SAIs on taking informed decisions related to adoption of standards 2) **Facilitate SAI Capacity Development for Implementing ISSAIs** - under this component we have developed audit methodology guidance (ISSAI implementation Handbooks), will launch Professional Education for SAI Auditors – pilot (PESA-P) for 600 auditors, continue to grow SAI Young Leaders and support ISSAI based cooperative audits following IDI's Cooperative Audit model. In order to support SAIs in responding to the COVID-19 crisis we have launched a global cooperative compliance audit called Transparency, Accountability & Inclusiveness of the use of emergency funding for COVID-19. 3) **Enhanced Audit quality arrangements** – This component has two threads. We facilitate quality assurance reviews for IDI supported cooperative audits, and we help SAIs in ensuring audit quality by implementing a quality management framework.

Besides the three components, we have reflected on some key principles in our planning for 2021. We have looked at our plans to check if they were **flexible, agile, innovative, resilient, scalable, compliant, coherent, inclusive and doable**. For example, the TAI audit initiative provides flexibility to SAI in joining the initiative and accessing education and audit support; is agile both in terms of providing support as well as guidance on agile audit methodology; is innovative in use of a co-created, dynamic integrated education and audit support platform and the concept of agile audits; is resilient in terms of our ability to deliver support even if we cannot meet in person; is scalable in terms of the number of people who can access the support; is compliant with ISSAIs and applicable IDI requirements like GDPR and gender requirements; is coherent with other initiatives like GPGs for compliance audit, facilitating audit impact, digital education; is inclusive in terms of looking at inclusiveness of the spending on COVID-19 and the delivery of the initiative; and is doable in in terms of planning for realistic support and audit targets.

## C. Delivery

### Partnerships

The initiatives under the Professional SAIs workstream are designed, developed and delivered in cooperation with many partners. These include INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI CBC's Task Force for INTOSAI Auditor Professionalisation, INTOSAI General Secretariat, all INTOSAI regions and several SAIs in the INTOSAI community. We have strategic partnership agreements with the SAIs of Finland and Indonesia.

In terms of external stakeholders, we have plans to cooperate with IIA, IBP, IMF and World Bank.

The European Union provides funding across the work stream. In addition we utilise IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

### Delivery Mechanisms

Due to COVID-19 we have explored a variety of mechanisms for supporting SAIs. Some of the key mechanisms are detailed below.

1. **Development and maintenance of global public goods** – We have developed and maintained ISSAI Compliance Assessment Tools (iCATs) for financial, performance & compliance audits; ISSAI implementation handbooks for financial, performance and compliance audits. We follow Level 1 of IDI's quality protocol for GPGs to ensure the quality of these GPGs.
2. **EAR framework** – PESA-P will use an education, assessment and reflection framework for delivering professional education for SAI auditors. The education will be mainly delivered through digitized units and models on an integrated education and professional development platform. The platform will also provide social learning opportunities, other resources and learning through an initial professional development portfolio. PESA-P assessments will check participants competence through application questions delivered online.
3. **SYL integrated change strategy** – We facilitate the growth of SAI Young leaders (SYLs) through design and implementation of an integrated change strategy plan for each SYL which consists of four elements:

Me plan	Facilitates growth of the young leader on a personal level.
Coaching plan	Enables a synergic relationship between the coach and the young leader.
Exposure plan	Assists to identify other growth and exposure opportunities within the SAI at all levels.
Change Strategy	Provides for a plan of action to achieve the goals of the change strategy proposal.

4. **Hybrid events** – We have planned for hybrid events, which are a mix of online activities with in-person meetings. However, if the travel restrictions due to COVID-19 continue, the in-person components of the events can also be delivered online.
5. **Rapid Guides** – We will create a rapid guide for agile TAI audits to support SAIs. This document will be a dynamic document which can be modified and added to.
6. **SAI leadership and stakeholder webinars** – IDI plans to organise several SAI leadership and stakeholder webinars as a part of TAI Audits Initiative and SYL Initiative.

7. **Global Summit** – IDI plans to organise an in person global summit on ‘Ensuring Audit Quality’ to bring together SAIs and various stakeholders to discuss how SAIs can ensure the quality of their audits. If the summit cannot be organised as an in-person event, it will be moved online.
  8. **Networks & Continuous Professional Education (CPD)** – IDI plans to provide networking and CPD opportunities for the SYLs and their coaches. Such opportunities will also be explored for ISSAI facilitators and those certified through PESA-P. We plan to explore the use of an alumni app for consolidating the network.
  9. **Learning lessons:** We endeavour to set up internal opportunities to learn continuously and act fact on lessons learned. We also provide platforms for SAIs to reflect on lessons learned and plan way forward actions based on the learning.
- Connecting the dots** – We set up activities and events that connect initiative and bring out the synergies between different strands of work. e.g. SYLs design and implement change strategies related to ISSAI implementation, facilitating audit impact, innovation, leveraging on technological advancement, auditing SDGs, communication and stakeholder management etc.

#### 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: Support SAIs in Determining ISSAI Implementation Needs</b>			
Development and maintenance of iCATs	<ul style="list-style-type: none"> <li>CA iCAT V1 English published.</li> <li>PA iCAT V0 exposed</li> <li>Light touch review of FA iCAT</li> </ul>	<ul style="list-style-type: none"> <li>PA iCAT V1 published</li> <li>FA iCAT light touch review</li> <li>CA iCAT V1 available in four languages</li> </ul>	<ul style="list-style-type: none"> <li>Review and maintenance of iCATs</li> </ul>
Support SAIs for ISSAI Implementation Needs Assessment (IINA)	<ul style="list-style-type: none"> <li>5 SAIs of ASEANSAI supported in IINA for FA</li> <li>Two SAIs in PASAI trained in IINA for FA of which one SAI has completed IINA FA</li> </ul>	<ul style="list-style-type: none"> <li>5 SAIs teams in ASEANSAI complete FA IINA</li> <li>Lessons learned from IINA FA documented by 5 SAIs in ASEANSAI and sustainability plans developed</li> <li>SAIs teams in PASAI supported to conduct FA IINA based on FA iCAT (based on readiness and demand)</li> </ul>	<ul style="list-style-type: none"> <li>Continue to provide support for IINA in FA, CA and PA</li> </ul>
<b>COMPONENT 2: Facilitate SAI Capacity Development for Implementing ISSAIs</b>			
Development and Maintenance of ISSAIs Implementation Handbooks	<ul style="list-style-type: none"> <li>CA V1 English published</li> <li>PA V0 exposed for comments</li> <li>FA light touch review</li> </ul>	<ul style="list-style-type: none"> <li>PA V1 published</li> <li>FA light touch review</li> <li>CA V1 available in Arabic, French and Spanish</li> </ul>	<ul style="list-style-type: none"> <li>Review and maintenance of ISSAI Implementation Handbooks (FA, PA, CA)</li> </ul>
SAI Young Leaders (SYL)	<ul style="list-style-type: none"> <li>SYL 1<sup>st</sup> Cohort and 2<sup>nd</sup> Cohort completed</li> </ul>	<ul style="list-style-type: none"> <li>SYL Awards 2019-2020</li> <li>SYL CPD and network (1st and 2nd cohort)</li> </ul>	<ul style="list-style-type: none"> <li>2nd Interaction for 3rd cohort</li> <li>SYL Awards 3rd Cohort</li> </ul>

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
		<ul style="list-style-type: none"> <li>3rd cohort online selection and 1st interaction</li> </ul>	<ul style="list-style-type: none"> <li>SYL CPD and network all cohorts</li> </ul>
Professional Education for SAI Auditors (PESA) Pilot	<ul style="list-style-type: none"> <li>Design complete for 14 out of 17 PESA-P digital education papers</li> <li>Development complete for 7 out of 17 PESAI-P digital education papers</li> </ul>	<ul style="list-style-type: none"> <li>PESA-P (education, social learning and initial professional development portfolio) available for 600 SAI auditors</li> </ul>	<ul style="list-style-type: none"> <li>Conduct PESA-P assessments, including repeat assessments</li> <li>Gather lessons learned and assess continuance of the initiative</li> </ul>
Cooperative Audit Support: IDI ASEANSI Cooperative Financial Audit (CFA)	<ul style="list-style-type: none"> <li>8 participating SAIs issued audit reports</li> <li>8 QA reviews conducted, and reports issued</li> </ul>	<ul style="list-style-type: none"> <li>8 SAIs discuss and document lessons learned and develop sustainability plans</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Cooperative Audit Support: IDI PASAI Financial Statements of Governments (FSG) Audit	<ul style="list-style-type: none"> <li>In-country and online support provided to 2 SAIs</li> </ul>	<ul style="list-style-type: none"> <li>SAIs supported in conducting ISSAI based audit of FSG (based on readiness and demand)</li> </ul>	<ul style="list-style-type: none"> <li>Continue support for SAIs that were not able to complete the FSG audit in 2020</li> </ul>
'Transparency, Accountability & Inclusiveness of the use of Emergency Funding for Covid-19' – Global Cooperative compliance audits (TAI Audits)	<ul style="list-style-type: none"> <li>TAI needs assessed and commitments obtained.</li> <li>Rapid guide for agile TAI Audit</li> <li>SAI leadership and stakeholder conversations</li> <li>Integrated education &amp; audit support platform launched</li> </ul>	<ul style="list-style-type: none"> <li>Integrated Education and Audit Support for TAI audits (approx. 35-40 SAIs)</li> <li>Facilitate local support and stakeholder engagement</li> <li>Facilitate quality management of audits</li> <li>SAIs issue TAI audit reports as per legal mandate</li> </ul>	<ul style="list-style-type: none"> <li>SAIs issue TAI audit reports as per legal mandate</li> <li>Facilitate audit impact</li> </ul>
COVID-19 response Actions for Audit	<ul style="list-style-type: none"> <li>One pagers for deciding on FA, PA, CA in COVID times.</li> <li>Webpage for COVID-19 response action related to implementation of standards.</li> <li>IDI-FAAS webinar</li> </ul>	<ul style="list-style-type: none"> <li>COVID-19 considerations in TAI audits, performance audits of sustainable public procurement (SDG 12.7), audit of strong and resilient national public health systems (SDG 3.d) and audit of elimination of intimate partner violence against women (SDG 5.2)</li> </ul>	TBD
<b>COMPONENT 3: Enhanced Audit Quality Arrangements</b>			
Quality Assurance of IDI supported cooperative audits:	<b>Audit of SDGs preparedness:</b> <ul style="list-style-type: none"> <li>22 QAR carried out</li> <li>8 QA reports issued</li> <li>14 QA reviewers trained online</li> </ul>	<b>Audit of SDGs preparedness:</b> <ul style="list-style-type: none"> <li>21 QARs planned based on IDI protocol</li> </ul> <b>Audit of SFC:</b> CREFIAF SFC QARs	QA reviews for audits of SDGs implementation will be taken up as per plan.

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
	<p><b>Audit of SFC</b> CREFIAC SFC QA</p> <ul style="list-style-type: none"> <li>6 QA reviewers trained English SFC QA</li> <li>6 QA reviews completed in 2020 (Albania, Cayman Islands, Nepal, Liberia, Sierra Leone, Zambia).</li> </ul> <p>OLACEFS SFC QA review:</p> <ul style="list-style-type: none"> <li>10 QA reviews planned to start, but due to most audit reports not yet published will likely in early 2021.</li> </ul> <p><b>QAFSA ASEANSI:</b></p> <ul style="list-style-type: none"> <li>8 QARs carried out and reports issued.</li> </ul> <p>IDI protocol for QA of IDI supported cooperative audits developed</p>	OLACEFS QARs	
Supporting SAIs in Ensuring Audit Quality		<ul style="list-style-type: none"> <li>Develop SAI Audit Quality Management Framework (AQMF)</li> <li>Launch pilot of the AQMF in 5 SAIs</li> <li>Global summit on ensuring audit quality</li> </ul>	<ul style="list-style-type: none"> <li>Pilot AQMF for 5 SAIs</li> <li>Discuss and document lessons learned from the pilot</li> </ul>
<b>General Workstream Management</b>			
Engagement with key stakeholders	INTOSAI PSC, FAAS, PAS, CAS, INTOSAI TFIAP, GS and INTOSAI Journal IIA	INTOSAI PSC, FAAS, PAS, CAS, INTOSAI TFIAP, GS and INTOSAI Journal  IIA, IBP, IMF, World Bank.	INTOSAI PSC, FAAS, PAS, CAS, INTOSAI TFIAP, GS and INTOSAI Journal  IIA, IBP, IMF, World Bank.
Liaise with INTOSAI regions	Liaise with ASOSAI, EUROSAI, OLACEFS & PASAI	Liaise with ASOSAI, EUROSAI, OLACEFS & PASAI	Liaise with ASOSAI, EUROSAI, OLACEFS & PASAI

## E. Contribution to IDI Cross-Cutting Priorities

### SAI Culture and Leadership

Enhancing SAI professionalism by moving towards ISSAI compliant audit practices is a change initiative that needs to be led by SAI leaders. As such, at every stage of the ISSAI implementation process IDI provides for involvement, commitment, capacity development and action by SAI leaders. SAI leaders will be consulted in

designing IINAs, their commitment will be sought for IINA in SAIs and acting on the results of IINA. Component 2 specifically provides for professional education of SAI Young Leaders and basic leadership components in PESA-P. All cooperative audits envisage consultation and commitment from SAI leaders. In case of QA reviews of cooperative audits, SAI leadership is expected to sign the TOR and act on reports. The global summit on 'Ensuring Audit Quality' will provide an opportunity for SAI leaders to interact with each other and key stakeholders on the important question of audit quality. For TAI audits, we plan to have virtual leadership conversations with all interested SAIs along with the respective regional secretariats. These conversations aim to get the buy-in from the SAI leaders on the initiative. These conversations will facilitate experience sharing as well as information about benefits, challenges and lessons learned amongst SAI leaders.

Throughout the professional education initiatives IDI works to build a culture of professionalism. This includes a focus on quality, adding value and continuing professional development.

#### SAI Communications and Stakeholder Engagement

SAI communication and stakeholder engagement is a critical part of a high-quality audit process. We have built in multi stakeholder engagement in each component of this work stream. Conducting IINA will require SAIs to engage with stakeholders. All ISSAI Implementation Handbooks include guidance on SAI communication at each stage of the audit process. The ISSAI Implementation Handbook for PA, provides tools for stakeholder engagement. PESA-P education also includes stakeholder engagement in both, the cross-cutting education stream and education streams related to functional competencies. SYL covers communication and stakeholder engagement. IDI provides for SAIs to interact with stakeholders as a part of the cooperative audit support model. The global summit on ensuring audit quality will bring together SAIs and key stakeholders. In supporting ISSAI implementation, IDI has endeavoured to facilitate SAI engagement with key INTOSAI stakeholders responsible for professional standards and professionalisation.

#### Inclusiveness and Gender

IDI has endeavoured to mainstream gender and inclusiveness considerations throughout the work stream. At the input level IDI has ensured / will ensure that gender and inclusiveness perspectives are considered while designing the initiative. This is done by both including men and women in the planning process and by checking if we have asked and answered specific questions related to gender and inclusiveness. We will also make efforts to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives. The activities in the work stream are designed to reflect considerations for gender and inclusiveness e.g. SYL encourages women leaders to apply, includes sessions on 'She leads' and inclusiveness, requires SYLs to include these considerations in their SYL integrated plan. As these considerations are included in SYL change strategies, their implementation at the SAI level positively contributes to the gender and inclusiveness agenda. In case of PESA-P, the digital education is being designed to be inclusive and gender sensitive. The visual and verbal guides for PESA-P digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the PESA-P education format we have taken into consideration SAI capacities and resources to provide for education that can be accessed by all SAIs. We have endeavoured to reflect gender and inclusiveness considerations in the envisaged audit outcomes and audit objectives of TAI audit initiative. We have defined agile audits to include SAIs with different capacities and local context and plan to build a flexible solution that can benefit all SAIs. In 2021, we plan to complete a gender analysis for TAI audits.

### **F. Expected Results**

#### IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
<b>PROFESSIONAL SAIs</b>								
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 Guidance and tools for FA, PA, CA)	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44 %	67 %	67 %
					Actual	22 %		
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	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	N/A	Design complete for 14 out of 17 PESA-P digital education papers	Design and Development of PESA-P digital education completed and PESA – P launched for 600 auditors
					Actual	2 papers designed 1 paper developed	Development complete for 7 out of 17 PESAI-P digital education papers	PESA -P assessment materials 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	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 TAI: 120 Total: 1109 (44% female)
					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	1	6
					Actual	1		

Explanation for amendment, addition or removal of indicators (if any):



Change of plan, as in 2021, we will develop the Audit Quality Management Framework (AQMF), which will not be a GPG. We will consider the AQMF for a GPG after the new ISSAI 140 is in place. Target 13 is therefore reduced from 100% to 67% in 2021.

For TAI we plan to have trained 120 SAI staff by end of 2021 (assuming that 20 SAIs start this year and another 20 in 2021, 3 auditors per SAI), change reflected in Target 16.

Target 17 changed because we will now pilot our approach to QA with SAIs and therefore support 5 additional SAIs in 2021.

#### IDI Supported SAI Capacity and Output Indicators

Expected Results <sup>1</sup>	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
<b>PROFESSIONAL SAIs</b>								
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	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 certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 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	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	4
					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	N/A	3i: 42 SFC: 50 SDG:41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 40 SDG: 43 CFA: 8 CCA: 0 Total:133
					Actual	3i: 42 SFC: 20 SDG: 17 CFA: 8 CCA: 0 Total: 87		

Explanation for amendment, addition or removal of indicators (if any):

Indicator no 16: Increased from 1 to 4 as IDI will pilot the new QA approach with SAIs.

<sup>1</sup> Indicator 14 was removed in the original OP 2020.

Audit reports for SFC have taken longer than anticipated due to COVID-19 and hence are not available to review. Trainings of QA reviewers delayed due to COVID-19, hence Target 17 reduced from 50 to 40 in 2021.

## **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 IODI strategic plan.

IDI has identified the following additional risks which may prevent the professional SAIs workstream from delivering its expected results and will implement the associated risk mitigation measures.

No additional risks identified.