



APPENDIX
IDI OPERATIONAL PLAN
2021



A. Objective

To support SAIs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement and facilitating audit impact.

B. Strategy

Relevant SAIs matter. Unless SAIs demonstrate relevance, they cannot not be effective in delivering value and benefits for all. The current COVID-19 pandemic heightens the need for SAIs to adapt to changing times and changing context to stay relevant.

IDI strategy for supporting relevant SAIs focuses on innovation, digital education, the 2030 agenda, technology and impact. ***This work stream includes three components - 1) Foster innovation in audit and education practice 2) Leverage on technological advancement 3) Facilitate Audit Impact.*** IDI fosters innovation in audit and education practice, by delivering SAI Innovations events on an annual basis, supporting audits of SDGs (preparedness & implementation) and working with digital education and online work. IDI plans to support SAIs in leveraging on technological advancement by helping SAIs in using data analytics in IDI facilitated cooperative audits. IDI also plans to launch a leverage on technological advancement (LOTA) initiative to help SAIs in exploring their technology landscapes, designing and implementing appropriate methodology & tools for auditing with the help of technology. The third component of the work stream envisions impact driven SAIs. We plan to progress towards this vision by mainstreaming audit impact considerations in all our initiatives, developing a multi-dimensional framework for facilitating audit impact, advocacy and awareness raising for audit impact and supporting SAIs in becoming impact driven.

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 audit of strong and resilient national public health systems (linked to SDG 3.d) provides flexibility to SAI teams in accessing the education and audit support; is agile in supporting SAIs as they conduct the audit on an issue of immediate relevance; is innovative in use of a co-created, dynamic integrated education and audit support platform; 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 General Data Protection Regulation (GDPR) and gender requirements; is coherent with other initiatives like Professional Education for SAI Auditors Pilot (PESA-P), support for implementation of PA ISSAIs, facilitating audit impact, digital education, LOTA; is inclusive in terms of mainstreaming leave no one behind considerations throughout the audit model and the delivery of the initiative; and is doable in terms of planning for realistic support to SAIs.

C. Delivery

Partnerships

The initiatives are designed, developed and delivered in cooperation with many partners. These include all INTOSAI regions, INTOSAI bodies like KSC and its working groups e.g. Working group on SDGs & KNI, INTOSAI General Secretariat and several SAIs in the INTOSAI community. We have strategic partnership agreements with SAIs of Finland and Indonesia.

In terms of external stakeholders, we receive support from UN bodies (UNDESA, UN Women, WHO, UN ESCAP), International Budget Partnership, World Bank, Open Contracting Partnership and Partners for Review.

BMZ provides funding for the audit of SDGs implementation initiative through GIZ; IADB contributes to cooperative audit of sustainable public procurement in OLACEFS; SAI Saudi Arabia provides funding for the audit of SDGs implementation initiative; and the European Union supports across the work stream. The work stream also utilises 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 in the relevant SAIs work stream. Some of the key mechanisms are detailed below.

1. **Integrated Education and Audit Support platforms** – These are mainly online platforms which provide education and audit support throughout a cooperative or pilot audit. The platform has four elements – education contents (asynchronous units and synchronous classes), social learning (discussions forums, parking lots, cafes, webinars, audit question bank), other resources (library, audio and video links and links to other courses) and audit support (feedback and support for each stage of the audit).
2. **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.
3. **Research and Expert Group consultations** – We plan to commission short pieces of research for some components of facilitating audit impact initiative. We also plan to set up expert group consultations and roundtables to get expert feedback and input on new areas e.g. leveraging on technological advancement. Such consultations are also planned as hybrid events.
4. **Frameworks & Models** - We developed IDI's SDGs Audit Model (ISAM) to support SAIs in audits of SDGs implementation. In 2021 we plan to develop frameworks for facilitating audit impact and leveraging on technological advancement.
5. **SAI Innovations Marketplace** – As a part of the SAI Innovations initiative, IDI will host a SAI Innovations Marketplace. SAIs, INTOSAI bodies and stakeholders will be invited to showcase their innovations in this marketplace through webinars, blogs, case studies, round table etc.
6. **SAI leadership and stakeholder webinars** – IDI plans to organise several SAI leadership and stakeholder webinars as a part of its audits of SDGs implementation and SAI innovations.
7. **Global Summit** – IDI plans to organise an in person global summit on Facilitating Audit Impact (FAI). If the summit cannot be organised as an in-person event, it will be moved online. The global summit will also contribute to our research and consultations for FAI.

8. **Networks & Continuous Professional Education (CPD)** – IDI has created several resource pools in all regions. In 2021 we plan to consolidate the training specialists, eLearning specialists and LMS administrators pools and provide for CPD opportunities.
9. **Learning lessons:** We endeavour to set up internal opportunities to learn continuously and act on lessons learned. We also provide platforms for SAIs to reflect on lessons learned and plan way forward actions based on the learning.
10. **Connecting the dots** – We set up activities and events that connect initiative and bring out the synergies between different strands of work. e.g. the SAI Innovation events in 2021 will focus on ‘Innovating for Impact’ thus connecting to the FAI Initiative.

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
COMPONENT 1: Foster Innovation in Audit and Education Practice			
SAI Innovations (formerly called Green Hat: IDI Innovation Exchange Series)	<ul style="list-style-type: none"> A New design for SAI Innovations 2020 series on “Innovative SAIs going F.A.R” (one framing webinar and two virtual marketplace events) delivered in four languages globally 	<ul style="list-style-type: none"> Design and deliver additional virtual marketplace events for the 2020 series. Design & deliver 2021 series on “Innovating for Impact” (one framing webinar and two virtual marketplace events) in four languages globally 	<ul style="list-style-type: none"> Design & deliver 2022 series on a theme to be decided (one framing in-person seminar and two virtual marketplace events) in four languages globally
Audit of SDGs Implementation IDI’s SDGs Audit Model (ISAM)	<ul style="list-style-type: none"> ISAM available in English, Spanish, Arabic, French and Russian Advocacy and awareness activities include IDI-ASEANSAI Joint Webinar (about 200 participants), SAI Finland webinar, IDI-GIZ webinar, WGSDGKNI meeting, articles in IDC newsletter, SAI Russia newsletter 	<ul style="list-style-type: none"> ISAM awareness-raising and dissemination through global webinars (with regional webinars if needed) ISAM webinar for SAIs of CIS countries (in Russian) 	<ul style="list-style-type: none"> Update the ISAM based on feedback and lessons learned from piloting
IDI-KSC-ASOSAI - ARABOSAI - CAROSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)	<ul style="list-style-type: none"> 20 mentors from 17 SAIs trained in digital education, PA of SDGs implementation, data analytics and public health systems resilience. Integrated education and audit support 	<ul style="list-style-type: none"> Deliver the integrated education and audit support for 39 SAI teams from ASOSAI, PASAI, ARABOSAI and CAROSAI Design & Deliver SAI Leadership and Key Stakeholder webinars for participating SAIs, state 	<ul style="list-style-type: none"> SAIs complete 3.d audits and issue audit reports as per mandate Lessons learned and sustainability plans discussed and documented

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
	<ul style="list-style-type: none"> platform designed and developed 39 SAIs (16 SAIs from ASOSA/ PASAI, 10 SAIs from ARABOSAI and 13 SAIs from CAROSAI) signed statement of commitments 130 auditors and supervisors from 39 SAIs supported through the integrated education and audit support (IEAS) platform 	<ul style="list-style-type: none"> and non-state actors, INTOSAI bodies, UN bodies, multilateral agencies, CSOs, academia and professional bodies 	<ul style="list-style-type: none"> Support for development of SDGs Audit Portfolio Quality Assurance Reviews of completed 3.d audits
IDI-OLACEFS Cooperative Audit on sustainable public procurement using data analytics (CASP) ¹	<ul style="list-style-type: none"> 14 SAIs signed Statement of Commitments 10 mentors trained SAI Leadership and Key Stakeholders meeting held 70 auditors and supervisors trained online Webinar on COVID-19 and SPP -500 attendees 	<ul style="list-style-type: none"> Blended audit support to 14 SAIs for conducting and reporting on audit of SPP Lesson Learned discussed and documented 	<ul style="list-style-type: none"> SAIs complete CASP audits and issue audit reports as per mandate. Quality assurance reviews of completed CASP audits Facilitate Audit Impact
Pilot audit of nationally agreed targets linked to SDG 5.2 - elimination of violence against women	<ul style="list-style-type: none"> SAI Uganda signed SOC for the pilot audit IEAS set up and launched for training of SAI Uganda team and supervisor. (seven members) 	<ul style="list-style-type: none"> SAI Uganda supported to enhance advocacy and communication with key stakeholders (mainstreaming facilitating audit impact) SAI Uganda pilot audit supported through IEAS SAI Leadership and key stakeholder engagement facilitated. Lessons learned discussed and documented 	<ul style="list-style-type: none"> Quality Assurance Review of the pilot audit Facilitate Audit Impact
COMPONENT 2: Leverage on Technological Advancement			
Digital education	<ul style="list-style-type: none"> Pool of certified eLearning specialists in ARABOSAI and CREFIAF Regions IDI LMS updated and maintained. New 	<ul style="list-style-type: none"> IDI LMS updated and maintained Explore LMS and Alumni Apps Support digital education and online work (IDI and 	<ul style="list-style-type: none"> IDI LMS updated and maintained Support digital education and online work (IDI and INTOSAI

¹ 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	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
	<ul style="list-style-type: none"> roles set of roles created for IDI staff and users. Capacity Development and advice for digital education activities across IDI: (9 webinars for IDI staff) 'LMS Resources and Activities' MOOC available in English LMS support to ARABOSAI, EUROSAI and ASOSAI eLearning specialist textbook available in Spanish Healthy Interactions – Recipes for online facilitation available in English Support for development & delivery of 16 eLearning courses & IEAS, 10 webinars (internal & external) and 8 workspaces 	<p>INTOSAI regions, SAIs and stakeholders)</p> <ul style="list-style-type: none"> Launch 'Healthy Interactions' Series for supporting SAIs and stakeholders in online facilitation skills. Consolidate networks and Continuous Professional Development (CPD) for IDI training specialists, eLearning specialists and LMS administrators 	<p>regions, SAIs and stakeholders)</p> <ul style="list-style-type: none"> Consolidate networks and CPD for IDI training specialists, eLearning specialists and LMS administrators
Leverage on Technological Advancement (LOTA) initiative	<ul style="list-style-type: none"> Scope expanded from Data analytics in SAI audits to Leverage on Technological Advancement 	<ul style="list-style-type: none"> LOTA framework developed based on research and stakeholder consultations 	<ul style="list-style-type: none"> Deliver LOTA projects as per framework
COMPONENT 3: Facilitate Audit Impact			
Facilitate Audit Impact (FAI) Initiative	<ul style="list-style-type: none"> FAI vision and core elements of FAI strategy discussed and agreed on. FAI Concept note developed Audit impact considerations mainstreamed in ISAM, audits of SDGs implementation, Global survey and PESA-P 	<ul style="list-style-type: none"> FAI framework developed based on research and stakeholder consultations Awareness-raising and advocacy for FAI framework (webinars & Global Summit) Support for impact driven SAIs Audit impact considerations mainstreamed in all relevant IDI initiatives Pilot facilitation of audit impact (SDG preparedness audits) 	<ul style="list-style-type: none"> Awareness-raising and advocacy for FAI framework Support for impact driven SAIs Audit impact considerations mainstreamed in all relevant IDI initiatives Facilitate audit impact for relevant cooperative & pilot audits
Work stream General Management			

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
Engagement with key stakeholders	<ul style="list-style-type: none"> Engaged with INTOSAI KSC, Working Group on SDG an KSDI, INTOSAI GS, INTOSAI SCEI, INTOSAI regions, Partner for Review, WHO, World Bank, UN ESCAP, UN Women, IBP 	<ul style="list-style-type: none"> Engage with relevant INTOSAI bodies and key stakeholders 	<ul style="list-style-type: none"> Engage with relevant INTOSAI bodies and key stakeholders
Liaise with INTOSAI regions	<ul style="list-style-type: none"> Responsible for liaising with ASOSAI, PASAI, EUROSAI & OLACEFS 	<ul style="list-style-type: none"> Responsible for liaising with ASOSAI, PASAI, EUROSAI & OLACEFS 	<ul style="list-style-type: none"> Responsible for liaising with ASOSAI, PASAI, EUROSAI & OLACEFS

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

Fostering innovation in audit and education practice, leveraging on technological advancements and facilitating audit impact are all change initiatives. To realise the change embedded, we will work together with SAIs and stakeholders to facilitate a move towards creating enabling SAI cultures. For instance, in the facilitating audit impact initiative, IDI will reflect on how to support an impact driven culture in SAIs. The key driver of change in any SAI is the leadership. As can be seen from IDI plans, engagement with SAI leadership is planned at each stage of all the initiatives in this work stream. SAI leadership will be consulted in designing initiatives, they will be included in strategic discussions on how the initiative will be taken forward in their SAIs, they will be asked to make commitments, they will be introduced to a variety of stakeholders and they will be accountable for monitoring and ensuring results in areas where support is provided.

SAI Communications and Stakeholder Engagement

SAI communication and stakeholder engagement is a critical part of both a high-quality audit process and high impact audits. We have built in multi stakeholder engagement in each component of this work stream. The SAI Innovations webinars and marketplace events will bring together SAIs and stakeholders to exchange ideas on innovating to go F.A.R. IDI SDGs Audit Model (ISAM) mainstreams multi-stakeholder engagement throughout the audit process. The cooperative and pilot audits for SDGs implementation provide for bringing together SAI leadership and key stakeholders. SAI teams and mentors are trained on the use of stakeholder analysis tools for the audits. Forming stakeholder coalitions will be an integral part of the framework for facilitating audit impact.

Inclusiveness and Gender

We have mainstreamed gender and inclusiveness considerations throughout all the initiatives in the work stream. We plan to conduct gender analysis for LOTA in 2021. In the SAI Innovations initiative, we have reflected on gender and inclusiveness in determining the framing webinar panel, provided for different time zones and provided interpretation in four languages. Importantly we have tried to ensure that the concept of innovation is wide enough to recognise both developed and developing country context. We will also host a marketplace event called 'She Innovates' to highlight the role of women in innovation. In case of audits of SDGs implementation, ISAM includes the concept of leave no one behind in the definition of an audit of SDGs implementation. Gender & inclusiveness considerations feature in all the pilots of ISAM – audit 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. We also recommend keeping in mind LNOB considerations in deciding on the stakeholder engagement for these audits, to ensure that voices from different sections are heard. The Facilitating Audit Impact initiative considers gender and inclusiveness as an integral part of definition of audit impact, the FAI framework and support for impact driven SAIs.

At an input level we try to include both men and women in the planning process for initiatives. We strive to have gender balanced teams of experts and resource persons, to provide for equal opportunities and balance perspectives. The visual and verbal guides for creating digital education, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. We plan to update the IDI LMS to include new accessibility features (app for mobile phones, offline navigation) to cater to the needs of audiences from different geographies. We endeavour to partner with key stakeholders like IBP, UN Women, INTOSAI regions, INTOSAI bodies in promoting and supporting gender & inclusiveness.

F. Expected Results

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	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 SAI Innovations events (formerly Green Hat); UN-IDI SAI Leadership and Stakeholder meeting (and female participation rate each year)	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	SAI Innovations : 200 UN/IDI: 478 Total: 678 (44% female)	SAI Innovations : 270 UN/IDI: 478 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, leveraging on technological advancement, eLearning specialists, blended learning specialist, LMS administrators, facilitating	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: 300 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	SDG Audit: 376 ² ELS: 145 BLS: 32 LMS: 136 LMS RP: 30 FAI: 30

² The change of the target comes from the cumulative actual target 2020 consisting of 206 of the actual target 2019, 70 of CASP and 100 of 3.d audit.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		audit impact (and female participation rate each year)						Total: 749 (44% female)
					Actual	SDG Audit: 206 ELS: 145 ³ BLS: 32 LMS: 136 FAI: 0 Total: 519 (34% female)		
SAls supported in leveraging on technology	21	Cumulative number of SAls supported in exploring use of data analytics in audit	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	29 ⁴
					Actual	0		
SAls 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 SAls participating in Facilitating Audit Impact (FAI) activities ⁵	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	15 SAls
					Actual	IDI-IBP Partnership Established		

Explanation for amendment, addition or removal of indicators (if any): Indicator 19 definition adjusted as Green Hat Initiative renamed SAI Innovations.

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
SAls Engage in ISSAI-Based Audits of Relevance to Citizens: auditing preparedness for and implementation of the SDGs	18	Cumulative number of SAls supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports (SDG preparedness, 3.d audits, CASP)	3 (2018)	Target	8	61	60
					Actual	51		
SAls innovate by leveraging on technological advancements	19	Cumulative number of SAls 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	4
					Actual	0		
SAls Engage in ISSAI-Based Audits of	21	Cumulative number of SAls completing and submitting ISSAI-based Cooperative	IDI Annual Performance & Accountability	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10	Eng: 18 Ara: 11 Spa: 10	Eng: 18 Ara: 11 Spa: 10

³ This figure shows staff trained at the SAls, not the actual number of IDI certified eLearning Specialists.

⁴ This change comes from CASP about 14 SAls and 3.d audit about 25 SAls supported in using data analytics in audit.

⁵ 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: Fighting Corruption		audits of the institutional framework to fight corruption to the relevant authority <i>(delivered under the Well-Governed SAIs work stream)</i>	Reports (SFC audits)			Fre: 14 Total: 52	Fre: 14 Total: 53	Fre: 14 Total: 53
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43		

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

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 relevant SAIs work stream from delivering its expected results and will implement the associated risk mitigation measures.

No additional risks identified.