



Well-Governed SAIs
WORK STREAM

APPENDIX
IDI OPERATIONAL PLAN
2021



A. Objective

To support SAIs in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their management and processes.

B. Strategy

Good governance of a SAI is fundamental to ensuring SAI credibility and delivery of high-quality audits leading to impact for citizens. It requires planning, monitoring, assessing and managing SAI performance at the strategic and operational level; ensuring well-functioning human resource systems that promote ethical and gender-sensitive behaviour and having strong underlying ICT and risk management systems and processes. The quality of the SAI's governance is critically dependent on the exercise of effective and inclusive leadership.

The 2017 IDI Global Stocktaking shows that while almost all SAIs have a strategic plan, there are substantial opportunities for improving their quality and strengthening their implementation through sound strategic management processes. To provide effective support in this area, the IDI has been implementing two interrelated initiatives. First, IDI acts as an operational lead supporting SAIs in applying the SAI Performance Measurement Framework (SAI PMF) assessment methodology. SAI PMF provides a holistic and objective basis for developing relevant strategic plans, and for measuring the resulting changes in SAI performance and capacity over time. Building on SAI PMF, the Strategy, Performance Measurement and Reporting (SPMR) initiative supports SAIs in strengthening all aspects of SAI strategic management – strategic and operational planning, monitoring of implementation and decision-making, as well as reporting against progress made.

In 2020, part of the work stream was re-designed, in order to provide a response to several developments. First, two initiatives, namely SAIs Fighting Corruption (SFC) and SAIs Engaging with Stakeholders (SES), came to an end in 2020. Second, there was a recognized need for the work stream to become 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 from the SAI community have brought a need to consider new areas. As a result, the work stream underwent a rigorous planning exercise which took into account an updated assessment of current SAI needs (captured in recent SAI PMF assessments and strategic plans and confirmed in discussions with IDI regional managers) and existing capacity in the work stream, the IDI and potential partners. The outcome was a re-design that, beyond focusing on SAI PMF and SPMR in the area of strategic management, will include initiatives on ICT management, Human Resources, Ethics and Gender (HEG), Risk and Crisis Management (RCM), as well as Leadership masterclasses on topics of key importance.

The re-design of the work stream will provide more holistic, relevant and integrated support to SAIs in the broad governance areas. One potential area where integration will be pursued is to explore the development of customised software solutions for SAIs that supports strategic and operational management, with modules for budgeting, time tracking, audit planning, ICT and risk management. It is important to note that the re-design also enables a more in-depth focus on IDI's strategic priorities on gender and stakeholder engagement. Important linkages exist with the SAI Young Leaders initiative (for the Leadership

masterclasses), the initiative on Leveraging Technological Impact (for ICT management initiative), Enhancing Audit Impact (for SPMR) and the PESA initiative (for the HEG initiative).

C. Delivery

Partnerships

Existing partnerships under the Strategic Management component will be preserved. These include the CBC as the governance lead under SAI PMF, as well as the Swiss State Secretariat for Economic Affairs (SECO) and SAI Saudit Arabia for SPMR. SAI Qatar and the Inter-American Development Bank (IADB) are also providing funding for SAI PMF implementation in ARABOSAI and OLACEFS respectively. Irish Aid provides funding for SAI PMF globally. In addition, an Independent Advisory Group (IAG) consisting of SAIs and donors is providing strategic advice to the implementation of the SAI PMF strategy. The SAIs of Indonesia, Brazil and Tunisia have provided support through resource persons for SAI PMF. SPMR implementation is greatly aided by resource persons from the SAIs of Bhutan, Guam, Indonesia, Cayman Islands, Kenya, Tunisia, Costa Rica and El Salvador. The INTOSAI regional bodies AFROSAI-E and PASAI, as well as CEDEIR in OLACEFS, are also providing valuable support for SAI PMF and SPMR implementation. For the new initiatives: ICT management, HEG, RCM and Leadership masterclasses, we will seek to build new partnerships, both with interested donors, as well as with peer SAIs and other organizations that can enhance and support delivery.

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

The work stream design is built upon the idea of using a blended approach for most initiatives. This means that wherever suitable, eLearning will be used as a cost-effective approach that allows for stronger breadth and outreach. eLearning has been significantly extended for SAI PMF and SPMR as a measure to ensure continuity during COVID-19, and we expect to continue with this approach in various areas. For example, the SAI PMF facilitated programme, operational planning under SPMR, as well as potentially key parts of the HEG, ICT and RCM initiatives, are planned to be rolled out through facilitated eLearning. For other elements, such as SAI PMF advanced and independent review courses, strategic planning under SPMR, as well as likely the leadership masterclasses, ethics, and gender, face-to-face interactions will be preferred and applied where possible – but alternative provisions will be considered. Finally, all initiatives will include a more limited element focused on support to individual SAIs to ensure more in-depth learning and application.

As regards participation and sequencing of the initiatives we will use a flexible approach to identifying participating SAIs, based on their needs and absorption capacity. Participation in all initiatives will in principle be open to all SAIs, based on clear agreements on expectations and commitments, although the more in-depth support elements under the new initiatives would be based on further discussion and selection. In order to enhance synergies and provide more value added to SAIs, we will also seek to, for example, identify among the SAIs participating in the Strategic Management component those that have demonstrated needs in the areas covered by the ICT, HEG or RCM initiatives. One key consideration, especially as regards the new initiatives, will be to pursue roll-out in different language regions to avoid accumulation of initiatives rolled out at the same time in the same INTOSAI regions.

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: Strategic Management			
Initiative: Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none"> • SAI PMF framework revised to align it with the new IFPP Framework • Independent review (IR) of draft SAI PMF reports conducted • Planning workshop for the CAROSAI facilitation programme delivered as eLearning • SAI PMF basic training targeting individuals, consultants and other interest groups conducted as eLearning. • Developed key guidance materials aimed at enhancing the quality of assessments • Provided support to SAIs and other stakeholders in connection to conduct of SAI PMF assessments • Supported strategic governance of SAI PMF through active engagement with CBC and the IAG 	<ul style="list-style-type: none"> • SAI PMF trainings (online): <ul style="list-style-type: none"> 1 Basic training 1 Advanced training 1 IR training • Develop the concept, purchase and implement a new digital system to streamline the conduct of SAI PMF assessments and remote support during the SAI PMF process (depending on cost estimate and funding). The objective is to enhance speed and quality of assessments • Consultation and testing of the SAI PMF framework revisions. • Enhance the capacity of Resource Persons to enable increased take up of SAI PMF responsibilities by INTOSAI regions • Administer IRs • Refine delivery of SAI PMF support using a blended approach combining online support and face to face support • Continued support of SAIs participating in the CAROSAI programme, including a SAI PMF review workshop. • Increased advocacy and awareness raising under the strategic lead of CBC 	<ul style="list-style-type: none"> • Consider more extensive revision of the SAI PMF framework document to align the methodology with current developments and to address weaknesses observed through its use over the past years • Consider developing further the capacity of INTOSAI regions in SAI PMF in order to increase their take up of SAI PMF responsibilities
Initiative: Strategy, Performance Measurement and Reporting (SPMR)	<ul style="list-style-type: none"> • SPMR handbook final version in all languages • Guidance on implications of COVID-19 for SAI strategic management published in all languages • Webinar series and supporting materials on introducing a COVID-19 lense on strategic planning 	<ul style="list-style-type: none"> • Finalise strategic and operational plans for participating SAIs • Support annual performance reports for participating SAIs • Provide in-country support in second half of 2020, wherever possible • Develop guidance on strategic management for regions and prepare 	<ul style="list-style-type: none"> • Finalise SPMR round 1 (annual meeting with participating teams, repeat SAI PMF assessment) • Continue delivery of SPMR round 2 • Finalise SAI software management upon piloting and make available to all SAIs,

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
	<ul style="list-style-type: none"> • Strategic and operational planning phases completed for AFROSAI-E, ASOSAI and EUROSAI • Strategic planning e-Learning completed for CREFIAF, OLACEFS and ARABOSAI • SAI PMF assessments finalized for majority of participating SAIs • First finalized strategic plans 	<p>approach for enhancing the capacity of regional bodies to support strategic management</p> <ul style="list-style-type: none"> • Launch SPMR round 2 for 10-15 SAIs, based on adjusted process for selection and commitment • Support 1st phase of SPMR round 2 (SAI PMF) in coordination with a SAI PMF facilitated programme • Scope and potentially commence development of a custom SAI management software, to allow for automated monitoring and reporting against strategic and operational plans and implementation support 	<p>supported by targeted training</p>
COMPONENT 2: Organisational Management			
Initiative: ICT management	<ul style="list-style-type: none"> • New initiative as of 2021 	<ul style="list-style-type: none"> • Research the possibility of accessing and using the results of existing assessments of SAI ICT needs using tools such as ITSA • A main task will be to develop a holistic overview of what ICT in a SAI should look like in a standard case. Advise on other matters can also be relevant • Identify and secure additional resources (ICT manager, peer SAIs, consultants) • Design the initiative including defining the objective, scope, delivery method and so forth. • Pilot the initiative on a small scale for a few SAIs 	<ul style="list-style-type: none"> • Based on the experience from the piloting phase refine the design of the initiative • Based on the experience from the piloting phase refine training and guidance material. • If relevant scale up • Develop flexible delivery methods based on SAI needs, in terms of providing general support and more in depth – support where needed
Initiative: HEG (Human resources, ethics & gender)	<ul style="list-style-type: none"> • Ethics: ISSAI 130 assessment conducted in 46 SAIs in 2019-2020 • Ethics: finalize Guide on ISSAI 130 assessment (in progress) 	<ul style="list-style-type: none"> • Research on systems and practices on HR governance in SAIs initiate dialogue with peers and potential partners on 	<ul style="list-style-type: none"> • Finalize eLearning course on SAI HR Basics (IDI and task team) • Deliver pilot eLearning course on SAI HR Basics to up to 10 SAIs

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
		<p>possible areas and scope of support</p> <ul style="list-style-type: none"> • Select specific areas of support based on results from the research and initial dialogue with peers • Design implementation strategy and delivery approach of the initiative • Develop eLearning course on SAI HR Basics • Select a pilot group of SAIs to attend eLearning Course on SAI HR Basics (English) 	<ul style="list-style-type: none"> • Provide SAI-level support on HR function & systems to 2 SAIs from the pilot eLearning course on HR Basics • Translate, adapt and deliver eLearning course on HR Basics to a limited number of SAIs in Arabic, French, and Spanish • Consider designing and developing a gender analysis framework for SAIs • Provide support for applying gender analysis framework to 4 pilot SAIs
COMPONENT 3: Leadership and resilience			
Initiative: Leadership masterclasses	<ul style="list-style-type: none"> • New initiative as of 2021 • Leadership covered within SPMR in relation to strategic management 	<ul style="list-style-type: none"> • Research and select 2-3 suitable Leadership Masterclass topics • Establish Partnerships and identify renowned, internationally recognised subject matter experts as speakers for masterclasses • Design the overall approach and format for the masterclasses • Planning and development of topic contents • Pilot masterclass approach and format to a selected few SAIs in English- Web-based. • Assess and refine the approach and roll-out further 1-2 topics • Follow up in the implementation support on Topic 1 and 2 	<ul style="list-style-type: none"> • Phase 2: Roll out to selected SAIs in specific topic of interest in the masterclass • Create a platform for sharing of experiences and challenges • Continuous sharing of information to SAI Leaders on new areas and development
Support SAIs in strengthening their risk and crisis management procedures	<ul style="list-style-type: none"> • New initiative as of 2021 • Risk identification and management included as a specific topic under SPMR and in relation to COVID-19 	<ul style="list-style-type: none"> • Roll out series of webinars open to all SAIs in English and French; in Spanish, Arabic and Russian depending on demand. Webinars will introduce basic risk 	<ul style="list-style-type: none"> • Train Resource People for initiative roll-out • Develop detailed approach on flexible roll-out • Roll out risk and crisis management in a flexible

Component and Initiative	Achievements (to end 2020)	Plan 2021	Tentative Plans 2022 onwards
		<p>management concepts and provide a forum for input from SAIs to the on risk and crisis management</p> <ul style="list-style-type: none"> • Choose appropriate risk management framework and adapt for SAIs • Explore and develop crisis management approaches for SAIs and build partnerships with SAIs and other actors • Draft guidance material on risk and crisis management for SAIs, in English and French • Pilot approach on strengthening risk and crisis management frameworks, policies and processes in selected SAIs (SAI-level support), preferably from SAIs that progressed far in SPMR synergies with SPMR field visits 	<p>combination of eLearning and in-person interventions</p> <ul style="list-style-type: none"> • Make guidance material and framework available in additional languages
General Management of the Work Stream			
	<ul style="list-style-type: none"> • Work stream re-design as of 2021 with selection of new initiatives based on needs and capacities and emphasis on 	<ul style="list-style-type: none"> • Gender analysis at work stream and initiative level • Mainstream stakeholder engagement in each initiative • Develop approach for leadership engagement for each initiative to ensure high-level ownership and support • Development of approach for sequencing, streamlining and ensuring synergies and methodological consistency across initiatives • External stakeholder management with donors, INTOSAI bodies and other organizations 	<ul style="list-style-type: none"> • Continue supporting initiatives in coordination, synergies, planning and implementation

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The work stream already includes elements related to SAI leadership and culture. In SAI PMF, one indicator assesses leadership practices and internal communication. Under SPMR, both elements are covered by dedicated sections in the Strategic Management handbook. The monitoring and reporting part of SPMR is currently revised to cover more strongly the aspect of managing and implementing change, of which leadership and SAI culture are key determinants. For all new initiatives, there will be a uniform approach in terms of engaging with leadership at the onset of participation and building in specific and regular leadership interactions with implementation to support ownership and commitments.

In the new work stream initiatives, there is a dedicated intervention aimed at organizing masterclasses for SAI leaders on selected topics; in addition, the HEG initiative will have specific elements related to SAI culture and ethics.

SAI Communications and Stakeholder Engagement

During the work stream re-design work, a decision was taken to streamline and integrate SAI communications and stakeholder engagement in each initiative. In that, stakeholder engagement remains a key focus (based on the SES initiative that came to an end in 2020), which will be made more targeted and specific depending on the concrete initiative. For example, assessing and engaging with stakeholders is already done as part of SAI PMF and SPMR (in order to identify strategic priorities). Under ICT management, SAI communications can be addressed explicitly in terms of ensuring underlying systems and processes, while stakeholder engagement can be addressed through supporting SAIs in entering a dialogue with donors for related funding or with the Executive in terms of ensuring access to IFMIS systems. SAI communications are also critical in the context of risk and crisis management; while applying an inclusive and gender-sensitive lens in internal communications, as well as potentially dealing with the Public Service Commission, are aspects that fall under the HEG initiative. Engagement with a specific stakeholder, for example Ministry of Justice or donors, could be a topic for a Leadership masterclass.

Inclusiveness and Gender

Under the existing initiatives, there is already enhanced focus on promoting gender and inclusiveness. Relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare will be approached from a stronger gender perspective. Under SPMR, SAIs are encouraged to consider gender as a priority in their strategic plans. Gender will also be addressed extensively in the final version of the SAI Strategic Management handbook.

To further develop this focus, the work stream aims to do a two-level gender analysis. First, we will seek to obtain ideas and suggestions at the initial design stage in order to make sure we consider possible entry points from the start of developing the approach under each initiative. Once the approach is more developed, a more in-depth gender analysis of each initiative will be conducted as a second step.

Finally, the HEG initiative foresees an explicit intervention on gender, next to incorporating aspects related to e.g. inclusiveness in hiring, remuneration and promotion practices, supporting ethical and non-biased behaviour and a non-discriminatory work environment etc. Gender is also one of the first key topics considered for the Leadership masterclasses.

F. Expected Results

IDI Output Indicators

Expected Results	Indicat or 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 %
					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)	1310 (44% female)	1400 (44% female)
					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)	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)	119 (44% female)	150 (44% female)
					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: 126 (44% female)	Total: 126 (44% female)
					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)	143 (44% female)	143 (44% female)
					Actual	143 (46% female)		
Guidance material on risk and crisis management for SAIs developed and disseminated		Status and language availability of the guidance material	IDI Annual Performance & Accountability Reports	No guidance material	Target			Version 0 (public draft) available in English and French
Training material of ICT management initiative developed		Progress in developing training material for ICT initiative.		No material	Target			Version 0 developed in English
Training material on SAI HR Basics developed		Progress in developing training material for eLearning course on SAI HR Basics	IDI Annual Performance & Accountability Reports	No training material				Pilot version available (English)

Expected Results	Indicat or No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results		
						2019	2020	2021
SAI Leaders participate in Leadership masterclasses		Number of SAI Leaders that have participated in leadership masterclass	IDI Internal Monitoring System		Target			12

Explanation for amendment, addition or removal of indicators (if any): Given that the SFC and SES initiatives have come to an end in 2020, the 2021 targets of the relevant IDI output indicators 10 and 12 have been revised to reflect that we do not expect any changes as compared to 2020. One indicator has been added for each of the four new initiatives. The targets for the new initiatives are set modestly to reflect that 2021 will mainly be a year for developing those initiatives' design and approach.

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 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
					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 for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90 %	90 %	90 %
					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
					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	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	46	46
					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	70	70
					Actual	69		
SAIs Engage with Stakeholders	10	Cumulative number of SAIs (supported by IDI) whose annual (or other) report demonstrates	IDI Annual Performance & Accountability Reports	0 (2018)	Target	5	48	48
					Actual	33		

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI						
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	1	3
					Actual	0	-	-

Explanation for amendment, addition or removal of indicators (if any): Given that the SAIs Fighting Corruption (SFC) and the SAIs Engaging with Stakeholders (SES) initiatives will not continue after 2020, it is suggested to revise the 2021 targets of the relevant IDI-supported SAI capacity and output indicators 8, 9, 10, 11 in order to reflect that we do not expect any changes as compared to 2020.

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 not identified additional risks which may prevent the well-governed SAIs work stream from delivering its expected results beyond those captured at the overall IDI level.