



APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT
2020

Corporate and Cross-Cutting Issues



Contents

1. Maintaining Good Governance	3
2. IDI Staff Recruitment, Development and Welfare	4
3. IDI's Internal Support: Director General and Strategic Support Unit	6
4. IDI's Internal Support: Administration Unit	15
5. Becoming a More Gender Responsive IDI	19
6. Climate Change and the Environment.....	20
7. Managing Risk.....	20
8. IDI 2020 Financial Summary and Financial Sustainability	23

1. Maintaining Good Governance

IDI's Board exercises oversight of IDI and sets the strategic and operational direction of IDI's work. It approves IDI's annual Operational Plans and Performance and Accountability Reports. The Board also evaluates its own performance annually to ensure that it is meeting its governance and oversight duties.

Due to COVID-19, IDI Board meetings were held virtually in 2020. The March Board meeting focused on the immediate risks and response to COVID-19, as well as approval of the 2020 audited financial statements and annual Performance and Accountability Report. The Board held an extraordinary meeting in June where a revised Operational Plan and budget were approved, and an adjusted strategic direction was agreed in response to the pandemic. This included agreement to launch several flagship initiatives in response to COVID-19 and adjust IDI's delivery approaches. IDI also held its traditional November Board meeting online, at which the 2021 Operational Plan and budget were approved.

During the year, the Board approved a register of related parties, to aid in identifying and managing any potential conflicts of interests faced by the IDI Board and management team. This register is publicly available.

Two members left the Board during 2020: Ms. Marta Acosta Zuniga (Auditor General, Costa Rica) and the late Mr. Kimi Makwetu (Auditor General, South Africa). Mr. Agus Joko Pramono (Vice Chair, Indonesia) and Ms. Tsakani Maluleke (Auditor General, South Africa) were appointed to the IDI Board. The terms of Ms. Helena Lindberg (Auditor General, Sweden), Ms. Åse-Kristin Hemsén (Director General, Norway) and Ms. Kristin Amundsen (Deputy Director General, Norway) were renewed for a second three-year period.

Ms. Lara Taylor-Pearce (Auditor General, Sierra Leone) was reappointed as the vice-chair of the Board and member of the Nomination and Remuneration Committee. Ms. Åse-Kristin Hemsén was also appointed as a member of this Committee.

The annual strategic dialogue between the IDI Board and the INTOSAI Donor Cooperation was rescheduled from March to November and held virtually. It brought together the IDI Board and staff, with 27 representatives of 18 donors and SAIs (representing INTOSAI bodies). It focused on IDI's support to SAIs in light of COVID-19 and auditing the 2030 Sustainable Development Agenda.

2. IDI Staff Recruitment, Development and Welfare

Recruitment

During 2020, one new staff member joined in both our professional and relevant SAIs work streams, and a member of our administration team left during the last quarter. Staff levels were therefore largely constant through 2020. Planned recruitment for 2020 was put on hold due to the financial uncertainties brought about by COVID-19. Later in the year the medium-term financial position became clearer and recruitment commenced. Four new staff have been hired and will start in early 2021, as well as one short-term staff member returning from parental leave. The 2021 budget foresees recruitment of another eight staff during the year, which will bring the full staffing establishment to 49. This significant increase in staffing levels is needed to deliver the flagship COVID-19 initiatives and continue adjustment to online delivery mechanisms. Also, to help compensate for the difficulties in mobilising in-kind staff support from the SAI community during the pandemic. Given continued uncertainties around longer-term global trends in development finance, new positions will be offered on two-year, fixed-term contracts.

IDIs staffing levels are summarised below.

Work Stream / Unit	Dec 2018	Dec 2019	Dec 2020
Professional SAIs	6	7	8
Relevant SAIs	4	4	5
Well-Governed SAIs	8	9	9
Independent SAIs	1,5	1,5	1,5
Bilateral Support	4,5	4,5	4,5
Global Foundations Unit ¹	2,5	3,5	3,5
Director General & Strategic Support Unit	3	3	3
Administration	2,5	3,5	2,5
Total	33	36	37
Gender-disaggregated	14 f/19 m	17 f/19 m	18 f/19m

Between 2018 and 2020, the gender balance in IDI's management team was 3 men to 1 woman.

COVID-19 impacted significantly on IDI staff during 2020. Nevertheless IDI staff carried on and worked hard in order to deal with the situation as well as their changing working environment and tasks. The overall illness rate for 2020 was 0,73% compared to 0,6% in 2019, compared to a Norwegian average of over 5%. The slight increase is likely due to staff taking child sickness days to help with home schooling children, as per Norwegian labour regulations. During national lockdowns, many staff with children combined home working and home schooling and were unable to work as long and as effectively as normal. In addition, some staff felt the impact of quarantine restrictions whilst travelling between their work and their family, and one staff member contracted COVID-19. Overall, however, only 0,26% of hours were recorded as lost due to Corona.

Staff Welfare and Mental Health

More than the physical restrictions, COVID-19 also impacted on staff welfare and mental health. Staff welfare has always been a priority in IDI but as COVID-19 has entered the scene, staff welfare and mental health have become more crucial than ever. Research confirms that a culture of fear and silence around mental health is

¹ Previously INTOSAI-Donor Secretariat

costly to employers and as such we worked systematically through the IDI management team and our HR function to offer services to promote and ensure staff welfare. Both the IDI management and HR were trained by a counsellor in dealing with mental health issues. In addition, IDI offered counselling services through International SOS to employees. We also work actively to ensure that our employees are exposed to daily doses of fresh air and exercise: both recognised as valuable initiatives in ensuring good health. Staff well-being is now also more actively addressed in IDI's performance appraisals.

During COVID-19, we had weekly staff meetings to discuss the situation and ensured staff have the necessary equipment for setting up an office at home. Such initiatives were crucial during unforeseen and difficult times for our staff. Office chairs were sent out to those staff who needed them, and extra equipment for example screens were purchased. In addition, online ergonomic assessments were offered for staff. The feedback from staff was very positive with regards to these initiatives. The feeling of being taken care of is a feeling we recognize as valuable during COVID-19. We believe this is a positive factor in increasing resilience.

During lockdown and beyond, IDI staff established virtual clubs to ensure staff remained connected with each other. These included a book club, music club, regular exercise sessions and competitions, virtual cooking classes and other team building activities.

The Director General and Deputy Director Generals take an active role in following up on employees with regards to the well-being of their staff. We remained one step ahead by offering flexible solutions to deal with challenging circumstances. In 2021 we will organize further initiatives that will promote physical as well as mental health. A session focusing on mental health will be held as part of the IDI staff meeting in order to ensure a resilient and open-minded IDI management and workforce.

Professional Teams

During 2020, we continued work on the IDI competency framework. Unfortunately, this was put on hold during the year owing to lack of staff time as a result of the new COVID-19 flagship initiatives. IDI intends to resume this work in 2021.

Before the pandemic, IDI held its January reporting week including knowledge sharing events around the IDI Gender Strategy and IDI principles. Staff personal development plans were heavily impacted by the pandemic, with several external courses cancelled or delayed. Given the switch in IDI delivery mechanisms, IDI focused on expanding staff competency around the delivery and management of online training and other events. This work, led by our Relevant SAls workstream, culminated in publication of a flipbook: 'Healthy Interactions - Recipes for Online Facilitation'. The virtual winter market with sessions on areas that cut across IDI and social activities, was kicked off in December 2020, including virtual sessions on GDPR, time registration, joint physical workout and cooking.

3. IDI's Internal Support: Director General and Strategic Support Unit

A. Objective

The IDI Director General (DG) and the Strategic Support Unit (SSU) respond and add value to IDI's strategic priorities throughout the strategic cycle, which supports all work streams and units to create value for SAIs.

B. 2020 Performance Summary

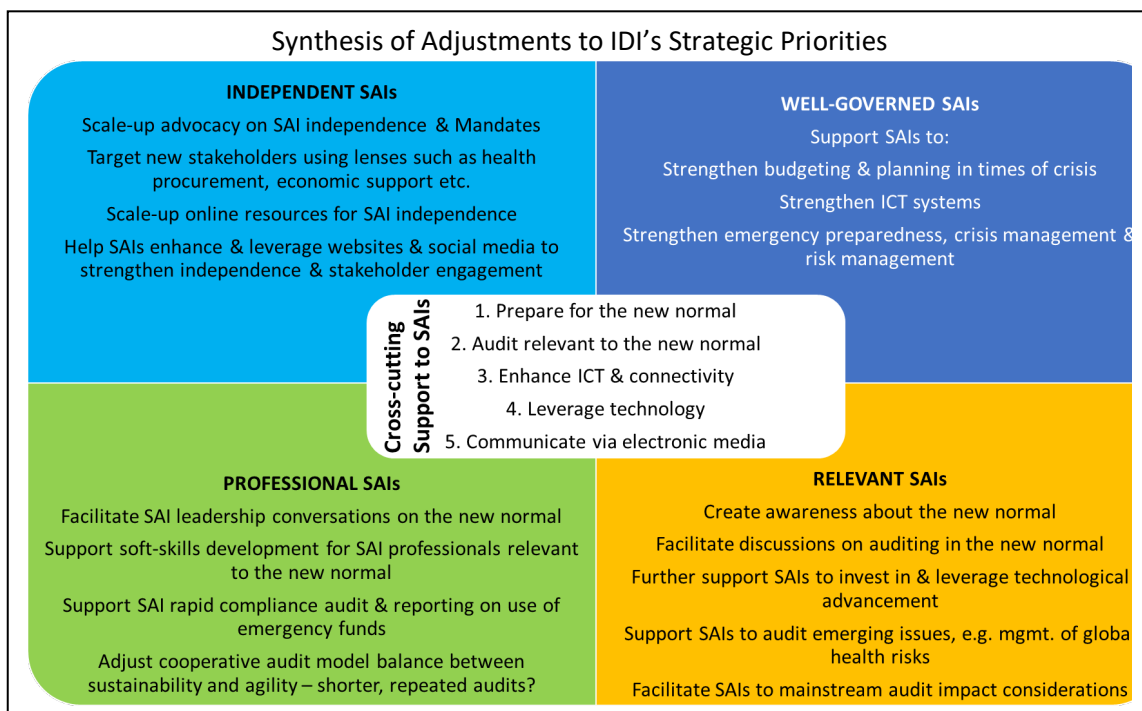
Responsibility for the implementation of all IDI Strategic and Operational Plans and execution of IDI's budget and financial management is delegated from the IDI Board to the DG. The DG leads across IDI and drives the culture and tone for how IDI works. The DG represents IDI to the IDI Board, and is the senior external face of IDI, often representing IDI and the Chair of the IDI Board in INTOSAI committees and other external fora. The DG leads IDI's management team and establishes the framework for delegating responsibility and ensuring accountability within IDI.

SSU takes on tasks that cut across different IDI departments, maximises synergies and promotes consistently high quality within and between departments, and supports the IDI management team to enable them to focus on delivering their core tasks. SSU has the following broad objectives:

- Adds value to and supports IDI delivery departments and IDI administration
- Creates value through synergies, shared services and improving strategic planning and performance
- Adds value to corporate governance and support functions
- Leads or supports stakeholder management to optimise support to SAIs
- Serves as the focal point for IDI's Gender Strategy

COVID-19 required an immediate reconsideration of IDI's strategic direction, assessment of the impact on both SAIs and IDI, the identification and launch of new initiatives, and a revised Operational Plan and budget. It also required reaching out to IDI's financial partners to assess any potential short and long-term financial impact.

The DG and SSU led this work, coordinating with the rest of the IDI management team and staff across the organisation. It led to five cross-cutting themes characterising IDI's response to COVID-19, as shown in the adjacent diagram.

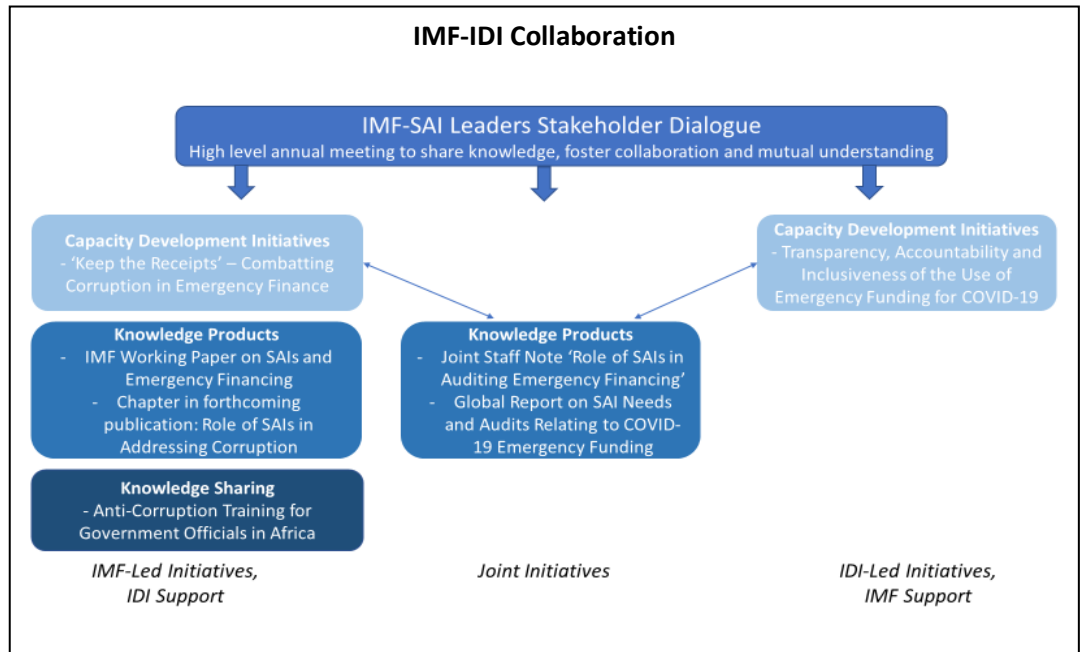


These reflections on IDI’s work under the new normal also led to identification of COVID-19 flagship initiatives. Some were adjustments to planned initiatives, while others were new initiatives.

One new initiative involved exploring a potential partnership with the IMF to strengthen SAI audits of the use of COVID-19 emergency funding. SSU led engagement with the IMF to explore the possible nature of this partnership, as well as work on a first deliverable – a joint staff note on the Role of SAIs in Auditing Emergency Finance. Discussions on the nature of the partnership led to recognition of shared goals and a desire to work together, but also challenges to

COVID-19 Flagship Initiatives Launched in 2020

1. TAI: Transparency, Accountability and Inclusiveness Audits on use of emergency funds
2. Partnering to leverage IMF influence
3. 3d audits: audit of strong and resilient national public health systems
4. Shadow pandemic: audit of elimination of intimate partner violence against women
5. Compliance audits of use of COVID-19 funds in The Gambia and Madagascar



build mutual understanding between the IMF and broader INTOSAI community. Both the IMF and IDI recognised that their mandates and stakeholders would not allow either organisation to delegate responsibility for delivery of support to the other, or to enter into a formal partnership. While the exact nature of the collaboration is still emerging, the direction suggests that there will be IMF-led initiatives supported by IDI, joint initiatives, and IDI initiatives supported by the IMF. IDI and the IMF have established a working level joint group that is engaged with and helps coordinate all related initiatives, to ensure synergies and coordination. The emerging structure of the collaboration is summarised above. While most of the work is ongoing as at the end of 2020, the first major output – a joint staff note on the ‘Role of SAIs in Auditing Emergency Financing’ has been finalised and is with IMF awaiting approval for publication.

Gender in IDI

In 2020, IDI continued its journey towards a full integration of a gender perspective in its organisation and support for SAIs. While this is a joint IDI responsibility, the SSU Gender Focal Point continued to spearhead IDI’s efforts. Throughout 2020, SSU supported IDI work streams and units as needed to better address and integrate gender issues. Sparked by the toll the COVID-19 crisis and pandemic has been taking on gender equality, IDI published the article [“COVID-19: Putting a Gender Lens on Auditing”](#) in the INTOSAI Journal together with the Canadian Audit and Accountability Foundation, CAAF.

SSU developed an [IDI Gender Strategy](#) and a rolling internal, multiannual Gender Action Plan with support from an external gender expert. This was done through an inclusive approach involving IDI staff, the IDI Board and external stakeholders, including SAIs, donors and other stakeholders. The IDI Gender Strategy

was approved by the IDI Board in November 2020. As part of its implementation, SSU started work on a new Gender Policy and a gender online training for IDI staff.

Together with IDI's strategic partner, the International Budget Partnership (IBP), and UN Women, IDI organised a three-part webinar series on "Increasing Women's Leadership in Public Finance Management". IDI facilitated a third webinar called "She Leads: Role of SAIs in Gender Equal Leadership". 16 participants from SAIs (9 female/7 male), 1 participant (female) from [Public Finance by Women](#) and 11 participants from IBP, UN Women and IDI (6 female/5 male) took actively part in this webinar. The event served to learn from each other and to raise awareness on SAIs' important role in advancing gender equality and women's leadership as organisations and through their audit work. Key takeaways were that the SAIs' roles in advancing women's leadership need to be promoted and supported and that INTOSAI and its bodies also have a key role to play.

IDI will follow up with IBP and UN Women on the webinar, including through a planned high-level event at the next UN Commission on the Status of Women 2021.

C. Delivery

Partnerships

IDI's delivery departments manage the majority of IDI's strategic partnerships. During 2020, SSU continued to act as the coordinating point for partnerships which cut across several IDI units, notably the strategic partnership with the International Budget Partnership. In April 2020, the IMF approached IDI, via the INTOSAI General Secretariat, about collaborating on the audit of the use of emergency funding provided in response to COVID-19. Given its cross-cutting and strategic nature, SSU acted as the coordinating point for this emerging partnership and led on several of the related initiatives. SSU also began a partnership with UN Women (see above and below).

The DG led on representing IDI to many external stakeholders and fora, including SAIs, INTOSAI bodies and regions, academia and donors. SSU acted as the lead point for stakeholder management with IDI's core donor group and with donors funding IDI across multiple areas of IDI's work². IDI hosted a virtual meeting of its core-donor group in June 2020, where discussions focused on the impact of the pandemic on SAIs and IDI, and IDI's planned response.

Regarding financial partnerships, a proportion of DG and SSU costs are reallocated to each work stream and funded through those work streams, while the remainder is funded through 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 DG and SSU mainly support and add value to IDI's strategic priorities and delivery mechanisms. This includes supporting IDI departments with their delivery mechanisms where SSU can add value. During 2020 SSU used eLearning, online meetings, online workshops, webinars and (prior to March) face to face meetings to support IDI staff in their delivery. SSU also supported the IMF to deliver on-line training to government officials across Africa as well as IBP and UN Women in a webinar series (see above).

D. Delivery Against our (Revised) Operational Plan

² In 2020, this included ADA, GA Canada, EU, FCDO-UK, Irish Aid, OAG Norway, SAI Qatar, SAI Saudi Arabia, SECO and SIDA.

IDI reformulated its 2020 plan in May, in response to COVID-19. The following table reports our delivery against this revised plan³.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place • IDI corporate risk register owned by Board & updated twice per year • System of annual portfolio reviews established 	<ul style="list-style-type: none"> • Facilitate virtual IDI Board meetings in March and November • Facilitate additional virtual meetings • Update IDI risk register for Board meetings • Conduct annual IDI portfolio review • Finalise & implement approach to disclosing related parties and guarding against conflicts of interest 	<ul style="list-style-type: none"> • 2 virtual 'ordinary' Board meetings • 1 extraordinary virtual Board meeting • Risk register maintained • Portfolio review submitted to Board in March, but not discussed due to focus on COVID-19 issues • Related parties' guidance drafted, and register published
IDI Strategic Planning	<ul style="list-style-type: none"> • IDI Strategic Plan 2019-23 developed & approved following extensive global consultation 	<ul style="list-style-type: none"> • Conduct strategic review for IDI to increase resilience and thrive under the new normal 	<ul style="list-style-type: none"> • Strategic review presented at June Board meeting & informed Operational Plan Addendum
Operational Planning, Monitoring & Reporting	<ul style="list-style-type: none"> • IDI approach to Operational Plans and Performance & Accountability Reports firmly established • IDI results framework 2019-23 developed in line with strategic plan 	<ul style="list-style-type: none"> • Issue IDI Performance & Accountability Report 2019 • Revised Operational Plan and targets issued in June 2020 • Prepare IDI Operational Plan and support preparation of budget 2021 with in-built flexibilities • Support in-year budget revisions • Maintain IDI long-term financial forecast • Update and report against IDI results framework 	<ul style="list-style-type: none"> • PAR 2019 published • OP addendum (including revised targets) published • OP and budget 2021 published • Budget revisions June and October • IDI long term financial forecasting integrated into budgeting process and responsibility passed to admin. • Results framework updated and reporting completed for PAR in March
Stakeholder Management & Dialogue	<ul style="list-style-type: none"> • Annual dialogue mechanisms established between IDI Board and Development Partners, IDI management and funding donors, and between INTOSAI and its regional bodies. • Dialogue & reporting mechanisms established at level of specific grants 	<ul style="list-style-type: none"> • Facilitate virtual annual strategic dialogue between IDI Board and Development Partners • Hold six-monthly strategic dialogue with IDI core funding donors (both virtual) • Report to funding partners on use of grant funds • INTOSAI-Regions Coordination Platform will not take place face-to-face 	<ul style="list-style-type: none"> • Annual strategic dialogue held in December • Six monthly core donor dialogue in June, next one planned for January 2021 • Funding reports prepared (for FCDO, GA Canada, EU) • No INTOSAI-Regions Coordination Platform in 2020

³ The IDI OP Addendum 2020 included a scenario that no face to face events could be delivered between late March and end of December. Reporting is against the activities and results planned for this scenario.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
		<p>in 2020. Participate virtually if event is organised.</p> <ul style="list-style-type: none"> Coordinate & support development of funding proposals 	<ul style="list-style-type: none"> Ongoing funding proposals for GA Canada and FCDO
Gender & Inclusion	<ul style="list-style-type: none"> Gender integration established as strategic shift in IDI 2019-23 strategic plan Initial development of IDI staff capacity on gender Gender analysis framework & guidance developed Gender event included at 2019 INTOSAI Congress External pool of gender advisors established 	<ul style="list-style-type: none"> Develop IDI Gender Strategy Support gender analysis in development of new IDI initiatives Continue to develop IDI staff competence on gender integration More focus on advocacy across INTOSAI to promote gender integration Develop draft guidance on inclusion (with delay) Explore partnerships to further promote gender integration within INTOSAI 	<ul style="list-style-type: none"> IDI Gender Strategy developed and approved Gender analyses supported as needed Ongoing. First module of gender online training for IDI staff developed Ongoing and assisted by IDI management/staff; webinar “She Leads: Role of SAIs in Gender Equal Leadership” organised No separate guidance but intersectionality lens applied via Gender Strategy Ongoing. UN Women as a partner that could prove useful in this regard. IDI as observer in OLACEFS gender working group
Evaluations & Ensuring Quality	<ul style="list-style-type: none"> IDI rolling evaluation plan 2019-23 established IDI evaluation policy finalised Evaluation of IDI bilateral support started (4 components) Various evaluations completed & published IDI protocol for quality assurance of global public goods issued & updated 	<ul style="list-style-type: none"> Maintain IDI rolling evaluation plan Finalise evaluation of IDI bilateral support (4 components) Evaluation of IDI support to SAI Somalia Support SECO-led interim evaluation of SPMR initiative – timing may be shifted in agreement with SECO Undertake QA reviews of IDI Global Public Goods 	<ul style="list-style-type: none"> Rolling evaluation plan updated Evaluation of IDI bilateral support finalized 1st draft Evaluation of support to SAI Somalia sent to stakeholders SECO delayed evaluation to 2021 Quality statements issued on 4/4 GPGs received
Framework for INTOSAI Professional Pronouncements (FIPP)	<ul style="list-style-type: none"> IDI Director General is a member of FIPP, contributing to scrutiny of INTOSAI standard setting process 	<ul style="list-style-type: none"> Continued membership of FIPP 	<ul style="list-style-type: none"> Continued membership of FIPP
IMF Partnership	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A – nature of partnership unknown at time of preparing revised plan 	<ul style="list-style-type: none"> Established foundations for ongoing partnership with IMF including coordinating IMF and IDI led initiatives Drafted joint IDI-IMF staff note ‘Role of SAIs in Auditing Emergency Financing’

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
			<ul style="list-style-type: none"> Supported development of IMF-led SAI Capacity Development Programme Supported delivery of IMF anti-corruption training for Government officials in Africa
Support to Professional SAIs Work Stream	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A – not foreseen at time of drafting OP Addendum 	<ul style="list-style-type: none"> Supported development of Rapid Guide on Agile Compliance Audits
Support to Global Foundations Unit	<ul style="list-style-type: none"> Started development of 2020 Global Survey Started development of joint report to assess strength of national oversight systems with IBP 	<ul style="list-style-type: none"> N/A – planned but not documented in OP Addendum 	<ul style="list-style-type: none"> Supported development and launch of the 2020 Global Survey Supported drafting and dissemination of ‘All Hands on Deck’ – an assessment of national oversight systems with IBP Supported establishment of INTOSAI funding mechanisms to help SAIs respond to COVID-19

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In 2020, the IDI DG continued to back IDI’s work streams, bilateral support and Global Foundations in developing SAI leaders in their specific environments and SAI cultures. SSU pursued its support across IDI in applying a gender lens in SAI culture and leadership issues. This support included a gender scan of the redesigned well-governed SAIs work stream. The gender scan aimed at finding relevant entry points for strengthening gender equality and gender responsiveness throughout the work stream and in the planned initiative on leadership masterclasses.

As mentioned above, in December 2020, SSU organised a successful webinar “She Leads: Role of SAIs in Gender Equal Leadership” (see above). IDI plans to build on this webinar in 2021.

SAI Communications and Stakeholder Engagement

In 2020, the IDI DG and SSU, continued to engage with IDI work streams, bilateral support and Global Foundations in their support of SAIs in communications and stakeholder engagement. The IDI DG and SSU shared their experience in and lessons learnt from engaging with donors, INTOSAI bodies and other stakeholders with SAIs and IDI staff wherever useful.

SSU continued its leading support role in the implementation of the IDI Communications and Advocacy Strategy to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support.

Inclusiveness and Gender

Implementation of the new [IDI Gender Strategy](#) has started. It provides a basis for applying a gender lens across IDI. The first strategic priority focusses on SAIs being gender-responsive organisations and conducting

audits that contribute to gender equality. The fact that the Strategy was developed through an inclusive approach, involving many different stakeholders, also helps to put more focus on the issue of gender equality in the INTOSAI community.

Implementing the Gender Strategy and mainstreaming gender across IDI, its work streams and units, is a continuous joint effort. In 2020, SSU supported and advised IDI and SAI staff in conducting or arranging gender analyses for new initiatives. This included support on how to integrate gender and inclusiveness in the redesigned well-governed and in the relevant SAIs work stream. Gender & inclusiveness considerations feature as cross-cutting issues in all the pilots of the IDI SDG Audit Model (ISAM).

Better integrating gender and inclusiveness issues is a continuous journey. First results of efforts to raise awareness, advise, provide tools, develop necessary documents (including the Gender Strategy), invest in networking and cooperating with partners, have already borne fruit in 2020:

- Gender participation rates were addressed, monitored and reported as a matter of routine across IDI
- Gender equality has been better mainstreamed across IDI work streams and initiatives.
- Supported by IDI, several SAIs have addressed gender and inclusiveness issues in their strategic / operational plans, in particular in IDI’s bilateral support (e.g. SAI Madagascar, SAI Gambia).
- Supported by IDI, several SAIs are now considering gender and inclusiveness as cross-cutting issues in their audit work. This includes SAIs from different regions (OLACEFS, ASOSAI, PASAI, ARABOSAI, CAROSAI) participating in IDI’s cooperative audits using ISAM.
- IDI started a focused gender audit using ISAM: A pilot on auditing the elimination of intimate partner violence against women (linked SDG 5.2) was initiated in 2020 with SAI Uganda. Pilots like this will help IDI to learn lessons to intensify its gender and inclusiveness engagement across work streams.
- Communication and advocacy efforts on gender have been strengthened with INTOSAI bodies and regions. E.g.: IDI participated as an observer in the OLACEFS working group on gender and non-discrimination aiming at developing a gender policy for OLACEFS. IDI presented in a webinar on “Auditing SDG1 with a gender perspective” in one OLACEFS subregion.
- A new cooperation with UN Women was initiated. SSU has continued regular exchange with the Canadian Audit and Accountability Foundation and Public Finance by Women.

While all IDI departments have a responsibility to implement the Gender Strategy, SSU continued to have an overall leading and coordinating role.

In its engagement with SAIs and partners, IDI takes into account that gender interacts with other factors such as class, race, poverty level, ethnicity, culture, religion, sexual orientation, age and disability (“intersectionality”). Thus, IDI has started to address issues of inclusiveness within its gender work.

F. 2020 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
IDI CROSS-CUTTING PRIORITIES								

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35% ⁴	(a) 44% (b) 35%
					Actual	(a) 40% (b) 33%	(a) 45% (b) 54% ⁵	(a) (b)
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10 %	50 %	80 %
					Actual	14 %	78%	
Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 60%	a) 90% b) 60%
					Actual	a) 93% b) 50%	a) 96% b) 29%	a) b)

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
CROSS-CUTTING PRIORITIES								
SAIs considering inclusion and gender in their organisational practices	25	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	IDI Annual Performance & Accountability Reports	0 (2018)	Target	2	5	10
					Actual	2	8 ⁶	
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits ⁷ completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10%	15%	20%
					Actual	4%	N/A ⁸	
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30
					Actual	15	15	

⁴ Confinement in countries may potentially have an effect on female participation rates. However, it is difficult to foresee so, the targets will remain.

⁵ Higher female participation rates for "open events" are mainly due to the high number of female participants in the launch of the IDI-IBP Joint Report "All Hands on Deck" and by the extensive female participation in two webinars organised by UN Women and IBP on "Women's leadership in PFM" as part of an IDI/IBP/UN Women webinar series.

⁶ SAIs of Gambia, Niger, Togo, Guinea, DRC, Madagascar, Bhutan and Paraguay

⁷ Excluding financial audits

⁸ While a number of cooperative audits were ongoing in 2020, we did not complete any. One exception was the roll-out of SFC cooperative audits in OLACEFS. However, the SFC cooperative audits were designed before IDI started to have strong gender and inclusiveness lens across its work and before IDI had its gender strategy and policy.

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.

In 2020, IDI has identified the following additional risks which may prevent the DG and Strategic Support Unit from delivering its expected results and will implement the associated risk mitigation measures.

- **Risk: Culture as a cross-cutting priority:** IDI cannot fulfil expectations to fully address the different cultural aspects in SAIs and in the INTOSAI community as a cross-cutting priority under all work streams, bilateral support and Global Foundations → **Mitigation:** culture partly integrated into some GPGs and initiatives under the work streams, but residual risk largely accepted.
- **Risk: Partnership with the IMF:** IDI is not able to flexibly make necessary human resources available to honour and take advantage of the partnership with the IMF → **Mitigation:** Timely management decisions on new recruitments. Staff agility and flexibility in taking on new roles and responsibilities as individuals and as members of teams supported by the IDI management.

H. Lessons Learned

The following new lessons were learned from DDG and SSU during 2020.

SAI Willingness to Share Sensitive Results

SAI willingness to share their results depends heavily on how much they know and trust the bodies with whom future information may be shared – even when such sharing is heavily in the SAI's interest.

Partnerships

Building new partnerships requires significant investment at the outset in relationship building, understanding each organisation and extensive communication.

Internal Planning

To maximise stakeholder interest, plans need to be shortened, raised to a much higher level (what and why, not how), and focus on selected highlights only.

Others - Gender

A full integration of a gender perspective, as committed to in the IDI Strategic Plan, requires appropriate resources, both financial and human resources and a continuous reminder that applying a gender lens is a joint IDI commitment and responsibility that needs management accountability. While it is good to be ambitious, it is important to be realistic and look for appropriate milestones along the way.

4. IDI's Internal Support: Administration Unit

A. Objective

The objective of the Admin Unit is to support all IDI work streams and units to strengthen IDI operations to create value for SAIs.

B. 2020 Performance Summary

The Admin Unit seeks to provide high quality support and services in the admin area and facilitate conducive working conditions for staff. In 2020, the Admin Unit:

- Continued to strengthen admin systems; Since 2018 IDI has taken significant steps to digitize its finance and administrative systems. In 2020, Xledger, a new cloud-based accounting and payroll system, was introduced. From 2021, the system will integrate time recording and cost allocation and allow for better real time financial data to be customized provided automatically to staff.
- Provided extensive support in ensuring sound human resource management at the IDI. A new HR system was introduced in 2020 and will be further implemented in 2021. The system ensures GDPR compliance. The following new activities were initiated for staff: mental training, physical activities "keep sane", support to weekly DG updates and counselling services through ISOS.
- Facilitated an effective home office work environment for staff in reaction to the closing of IDI offices through the provision of IT equipment, office furniture and ergonomic services.
- Developed, implemented and maintained internal rules, regulations and policies on HR and GDPR
- Provided extended support in the hiring of local and regional employees. This included looking for a viable solution for staff in Madagascar.

C. Delivery

Partnerships

The Admin Unit has the following partners that help to support the unit's delivery:

- Amesto Account House is the outsourcing partner on accounting and payroll through the Xledger accounting system. External agencies support payroll services in Europe.
- Visolit is the outsourcing partner on IT services and provides IT infrastructure, support and services.
- HRG is the preferred travel agent for all IDI travel.
- International SOS is provider of travel safety services.
- Infotjenester/Smployer and HR Norge to ensure that we are updated on HR trends and local legal issues
- Riksrevisjonen (OAG Norway) provides offices services to the IDI including support services such as transporting furniture home to staff home offices in 2020.

A proportion of IDI administration costs are reallocated to each work stream and funded through those work streams, while the remainder is funded through 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 Admin unit supports and adds value to IDI's other work streams and units. This includes facilitating delivery mechanisms for the rest of the organisation. During 2020 the Admin unit used online meetings, training courses and face to face meetings to support IDI staff in their delivery. The Admin unit played a significant role in offering support to staff amidst COVID-19. Staff were supported in a number of ways including:

- Ensuring effective home working arrangements with a full range of office equipment
- Offering ergonomic support to staff working from home
- Providing emotional and logistical support for staff unable to return to/from home countries
- Virtual onboarding, staff that were unable to relocate to Oslo
- Motivating staff through creating virtual social staff arenas
- Personal follow up of staff where required

D. Delivery Against our (Revised) Operational Plan

IDI reformulated its 2020 plan in May, in response to COVID-19. The following table reports our delivery against this revised plan⁹.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place 	<ul style="list-style-type: none"> • Organise IDI Board Meetings virtually (March, June and November) 	<ul style="list-style-type: none"> • Board Meetings organised virtually in March, June and November
Budgeting & Financial Reporting	<ul style="list-style-type: none"> • IDI budget processes (including in-year revisions) established • Accounting support outsourced • Auditor appointed 	<ul style="list-style-type: none"> • Lead IDI 2021 budget process • Lead IDI in-year budget revisions in June and October for approval by IDI Board • Align approach to IDI long-term financial forecast with budgeting process • Produce IDI Financial Statements 2019 & manage audit process 	<ul style="list-style-type: none"> • Led IDI 2021 budget process • Led IDI in-year budget revisions in June and October for approval by IDI Board • Started to align approach to IDI long-term financial forecast with budgeting process for completion in 2021 • Produce IDI Financial Statements 2019 & manage audit process
Human Resource Management	<ul style="list-style-type: none"> • System of staff performance appraisal established • Professional development project group established 	<ul style="list-style-type: none"> • Development IDI staff competency framework • Lead IDI's professional development project group • Recruit new DDG (Admin.) and others 	<ul style="list-style-type: none"> • IDI staff competency framework delayed to June 2021 • Led IDI's professional development project group

⁹ The IDI OP Addendum 2020 included a scenario that no face to face events could be delivered between late March and end of December. Reporting is against the activities and results planned for this scenario.

	<ul style="list-style-type: none"> HR system implemented, according to GDPR requirements GDPR routines implemented for recruitment processes and handling of HR information 	<ul style="list-style-type: none"> Mental health training for HR and IDI management team Introduce Simployer HR system Launch new IDI Employee Handbook 	<ul style="list-style-type: none"> Recruited new DDG (Admin.) and others Mental health training for HR and IDI management team Simployer HR system effective from 1 January 2021 Developed new IDI Employee Handbook in Simployer. Launch in 2021.
Policies & Guidelines	<ul style="list-style-type: none"> Wide range of IDI policies and guidelines approved & published, meeting requirements of various donors (including procurement policy) IDI GDPR policy in place 	<ul style="list-style-type: none"> Update IDI procurement policy Embed systems for GDPR compliance Update IDI consultancy contract template Update IDI travel policy 	<ul style="list-style-type: none"> Update of IDI procurement policy delayed to 2021 Systems for GDPR compliance developed with further plans for 2021 Update of IDI consultancy contract template delayed to 2021 Update of IDI travel policy delayed to 2021
Finance & Accounting	<ul style="list-style-type: none"> IDI finance systems almost fully digitised IDI finance manual completed Separate accounting and time recording systems in place 	<ul style="list-style-type: none"> Develop approach to quantifying in-kind support received by IDI Implement integrated IDI accounting & time recording system Develop new routines for new system 	<ul style="list-style-type: none"> Approach to quantify in-kind support integrated in end of year monitoring and outreach data sheet Integration of IDI accounting & time recording system effective from 1 January 2021 New routines for Xledger system developed with implementation in 2021
Procurements	<ul style="list-style-type: none"> Procurement policy developed 	<ul style="list-style-type: none"> Procurement of auditor completed 	<ul style="list-style-type: none"> Procurement of auditor completed

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The Admin unit continued to facilitate the services and equipment needed for IDI's work streams and units to support and develop SAI leaders in their specific environments and SAI cultures.

SAI Communications and Stakeholder Engagement

Not applicable.

Inclusiveness and Gender

The Admin unit continued to review and implement gender-responsive and inclusive measures throughout the organization in 2020. This was done in the areas of human resource management including gender-responsive and inclusive recruitment and employment (See more in section 5 below).

F. 2020 Results Achieved

IDI's administration unit does not have lead responsibility for delivery of results in the IDI results framework.

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.

All risks which may prevent the admin. unit from delivering on this plan are integrated into the IDI Corporate risk register.

H. Lessons Learned

The following new lessons were learned from Admin during 2020:

Internal Planning

With a growing organisation strategic planning is key to develop the admin function and not only provide day to day support from staff.

Data Management

Demand for digitalisation of processes increases rapidly in a growing organisation.

Others

COVID-19 has highlighted the importance of regular crisis management training.

5. Becoming a More Gender Responsive IDI

IDI continued to operationalise strategic priority 2 of the new IDI Gender Strategy (“Leading by example by being a gender responsive organisation”). In 2020, IDI:

- Continued to reflect IDI’s ambitions on gender equality and balance in its recruitment processes. This included the integration of gender attitudes and experience in job descriptions and interviews, and a reference in job advertisements on
 - IDI being an equal opportunity employer, committed to gender mainstreaming and achieving staff diversity
 - IDI not tolerating sexual exploitation, abuse and any kind of harassment, including sexual harassment, and discrimination
 - IDI encouraging the underrepresented gender to apply for positions
- Continued to internally analyse gender equality in base salaries
- Developed a first basic gender module for an IDI online gender course to increase IDI gender capacity and competences
- Facilitated learning on the job by involving IDI staff in gender events, such as in the IDI stakeholder consultation on the IDI Gender Strategy and in the webinar “She Leads: Role of SAIs in Gender Equal Leadership”
- Continued to facilitate internal or external gender expertise for IDI staff to conduct gender analyses
- Raised awareness in IDI and the IDI Board through regular information and updates on gender and through including all IDI staff and the Board in developing the IDI Gender Strategy
- Nominated gender champions in departments to promote gender and support colleagues in advancing gender equality
- Continued to involve IDI management in gender activities
- Started developing a new Gender Policy and built gender into new policies and documents
- Integrated gender issues in IDI’s communications & advocacy work
- Developed a gender webpage as part of the new IDI website

6. Climate Change and the Environment

IDI remains committed to environmental sustainability and combating climate change. IDI continued to uphold its environmental policy and key strategies to reduce negative effects on the environment and climate.

Even before COVID-19, IDI had increased the use of eLearning and internet-based communication. With the crisis, and building on this experience, IDI has intensified its digital education and online work in 2020.

In addition, IDI continued to:

- Compensate for CO2 emissions to reduce air travel emissions, noting that with COVID-19 international travel stopped between March and December 2020.
- Recycle in office and limit printing
- Encourage the use of public transport. With COVID-19 IDI management also encouraged IDI staff to walk or cycle to work.
- Look into more possibilities to reduce energy in the office and in its operations.

7. Managing Risk

The IDI Strategic Plan 2019-2023 sets out IDI's approach to identifying assumptions, and assessing which assumptions are considered as critical risks which need to be actively managed. Based on the IDI results chain, IDI has identified its assumptions, and classified them as operational, reputational and developmental¹⁰. Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks. IDI's keys risks, as of end of 2020, are summarised in the table below. COVID-19 had a significant effect on IDI's risk assessment and management in 2020. As mentioned below under "IDI approach to Risk Management", all risks are assessed in IDI's corporate risk register and addressed through adequate measures under IDI's control.

Developmental Risks
1. Legislature support for SAIs: a lack of legislature interest in, and support for SAIs as well as increasingly weakened roles for legislatures in some countries, undermines the impact SAIs can have for the benefits of citizens.
2. SAI Independence: the performance and impact of SAIs is hampered by constraints to operational, financial independence and mandates.
3. SAIs leading by example: SAIs not leading by example in promoting accountability and transparency (especially public reporting); SAI Good Governance and Ethics. This undermines SAI performance, government performance and benefits for citizens.
4. SAI strategic planning: poor quality SAI strategic plans undermine their long-term development and their selection of capacity development initiatives.
5. ISSAI implementation and professionalisation: SAIs do not have the capacity to fully implement the ISSAIs, thus reducing audit quality and the impact of audit work for citizens. Further, in the absence of a regulatory mechanism and a common understanding of compliance, the credibility of the ISSAI framework/IFPP is gradually eroded by SAIs referring to the ISSAIs before their audit practices have become ISSAI compliant, undermining the basis for many IDI interventions. A SAI's journey towards ISSAI implementation is affected by the lack of professionally qualified public sector audit professionals due to limited professional education opportunities and availability of SAI specific professional development for financial, performance and compliance audit.

¹⁰ IDI's risk management approach also includes natural risks, but at present, IDI has no significant natural risks that need to be managed.

6. Competency based Certification: Lack of adequate resources, maturity of context and concern for consequences in some national contexts affect IDI ability to deal with integrity risks in assessments for competency-based certification.
7. Sustainability: the way in which capacity development support is provided does not lead to sustainable SAI performance improvement (e.g. <i>poor alignment with strategic plans, poor coordination of support, no consideration of SAI absorption capacity, and new knowledge from participation in IDIs interventions not being translated into changed practices within SAIs</i>). SAIs do not have the resources to take forward capacity development efforts.
8. SAI relevance: SAIs do not have adequate capacity and resources to keep track of emerging issues, leverage on technological advancement and achieve audit impact to stay relevant. SAIs do not have impact because of a lack of executive response and follow-up to recommendations from the audit or the legislature (based on the audit).
9. Leave no SAI behind: SAIs are not able to participate in capacity development initiatives or take advantage of them (in some contexts due to limited ICT infrastructure and connectivity). SAIs in the most challenged environments are unable to get the scaled-up and strategic support they need or to effectively benefit from IDI work streams and initiatives and make little progress in strengthening their performance.
Operational Risks
10. Quality: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation.
11. Partnerships: As IDI increasingly partners to deliver on its work streams and other initiatives, the IDI's partners may not have the same approaches and routines to ensure contribution towards sustainable change as IDI.
12. Delivery Methods: IDI is not using the most appropriate and effective delivery methods in given circumstances. SAIs cannot take fully advantage of the delivery methods applied (see also risk 9 on 'Leave no SAI behind').
13. Funding: Insufficient, unpredictable and/or short-term funding and insufficient levels of reserves undermines IDI's ability to plan for and implement long term capacity development initiatives under its work streams, reducing sustainability and impact.
14. In-kind contributions and expertise: IDI cannot secure the quantity and quality of in-kind support and expertise (both from within and outside the INTOSAI community) that it currently relies on to deliver under its work streams, Global Foundations and bilateral support.
15. Staff safety: a major incident would affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities, work stream components, and/or locations. Would also have significant impact on IDI's reputation.
16. Staffing: IDI does not have the capacity to adequately absorb new staff or cannot secure the quantity and quality of staff necessary to deliver its portfolio.
17. Gender: IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio.
18. Internal governance: poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the strategic plan.
19. Financial transaction: Fraud attempts and transactions where IDI is unable to verify ownership with other party.
Reputational Risks
20. Stakeholder expectations: growing demand for IDI interventions means that expectations from IDI's many different stakeholders have to be managed adequately and some stakeholders' expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact.
21. Perceptions of conflict of interest: between different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others.
22. Staff conduct and safeguarding: a major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, its credibility as a delivery partner and its ability to secure necessary funding.
23. Association with SAIs or with Governments in countries with poor corruption and/or human rights and/or gender records¹¹ or with SAIs/ Governments using IDI for own controversial political agendas: Entering into funding agreements or other partnerships with such countries may cause reputational damage to IDI.

¹¹ These 3 areas were chosen and agreed on as critical for IDI's reputation at a certain point in time, acknowledging that there could be other choices as well.

Most risks at the level of IDI's six strategic priorities are covered in the above. However, any other risks specific to a particular strategic priority not covered by the above are included separately within the detailed plans, included in the different PAR Appendices.

IDI Approach to Risk Management

The above key risks are included in the IDI corporate risk register, which is maintained by the Director General and approved at least every six months by the IDI Board. As is common practice, the full risk register, including assessment and IDI response, is classified as a confidential document. The risk register is used to monitor risks, consider IDI's response to risks, and assess the residual risks accepted by IDI after the effect of control measures. Broadly, operational and reputational risks are managed by the way IDI is governed, and decisions made by the IDI Board. Developmental risks are managed at the strategic level, through careful selection and prioritisation of IDI's service offer, and through effective communication and advocacy with global stakeholders.

8. IDI 2020 Financial Summary and Financial Sustainability

2020 Financial Summary

IDI's financial figures are presented in detail in an Appendix to the PAR.

IDI relies on funding from donors and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2020 IDI brought forward deferred income (grants) of 9,5 million NOK and had gross receipts of 78,1 million NOK. IDI's total available funding was 87,6 million NOK. Recognised revenues and expenditures were significantly below budget at 55,4 million NOK and resulted in carrying forward deferred income 32,2 million NOK. Planned repayment of interest and grants to donors amounted to 6,2 million NOK as of 31.12.2020. In addition to deferred income, at the year end, IDI held 2,0 million NOK in unrestricted reserves as a buffer to ensure continuity of operations.

IDI Revenues

Core Funding was provided by the Norwegian Parliament (via OAG Norway), Swedish International Development Cooperation Agency (Sida), UK Foreign, Commonwealth and Development Office (FCDO) and the Austrian Development Agency (ADA).

IDI received earmarked funding from the following organisations:

- Global Affairs Canada: for ISSAI implementation (including ISSAI-based audits of preparedness for implementation of the SDGs), SAIs Fighting Corruption and SAIs Engaging with Stakeholders
- The European Union: one grant for professional, relevant and independent SAI work streams, as well as Global Foundations (GFU), and one grant for the PAP-APP programme
- SECO Switzerland: for Strategy, Performance Measurement and Reporting (SPMR) and GFU
- FCDO UK: for the PAP-APP programme and the GFU
- State Audit Bureau of Qatar: for SAI PMF and e-Learning in ARABOSAI, Independent SAIs work stream and Bilateral Support
- Irish Aid: for SAI PMF, Bilateral Support and Independent SAIs work stream
- Austrian Development Agency: for the PAP-APP programme
- MFA Iceland: for the PAP-APP programme
- MFA France: for the PAP-APP programme and Independent SAIs work stream in CREFIAF region
- MFA Norway, Norwegian Embassy in Kenya: for bilateral support to SAI Somalia
- MFA Norway, Norwegian Embassy in South Sudan: for bilateral support to SAI South Sudan
- Inter-American Development Bank (IADB) for "Cooperative Audit of Sustainable Public Procurement using data analytics" (CASP)
- BMZ Germany (awarded through the German Development Implementing Agency, GIZ): for SDGs: 2030 Agenda for Sustainable Development
- USAID: for bilateral support to strengthening of the Court of Accounts of Madagascar

IDI Expenditure

Total expenditures of 55,4 million NOK reflected the significant impact by COVID-19 on IDI's travel activities which were halted from March to December. IDI's delivery mechanisms were abruptly shifted to virtual delivery of support to SAIs. The main portion of the expenditures in IDI work streams were in the departments for SAI Governance and Professional and Relevant SAIs. The significant underspend, compared to a revised budget of 61,7 million NOK and available funding of 87,7 million NOK, resulted in carrying forward deferred income (grants) of 2,2 million NOK. Planned repayment of interest and grants to donors amounted to 6,2 million NOK as of 31.12.2020.

IDI Reserves and Deferred Income

IDI is carrying forward deferred income of 32,2 million NOK. At the end of 2020, the largest balances were held with OAG Norway (NOK 14,9 million), European Union (NOK 4,7 million and SECO Switzerland (NOK 3,3 million). In addition to deferred income, at the year end, IDI held 2,0 million NOK in unrestricted reserves as a buffer to ensure continuity of operations. The reserve includes funding from INTOSAI, Kuwait, previous funding from Saudi Arabia, foundation capital and accumulated interest on foundation capital.



Budget report 2020

Revenues & Expenditure					
Revenues	Budget revision		Actual 2019	Deviation vs budget	Deviations % budget
	June 2020	Actual 2020			
ADA, Austria	1 450 835	745 195	2 748 647	-705 640	-49 %
Global Affairs Canada	4 382 859	4 382 859	9 842 086	-	0 %
SAI+MFA, Estonia	-	-	898 106	-	n.a.
European Commission, EU	10 579 008	5 386 119	2 504 650	-5 192 889	-49 %
MFA France	1 100 000	1 077 339	1 038 779	-22 661	-2 %
BMZ(GIZ), Germany	6 650 420	1 790 635	-	-4 859 785	-73 %
IADB	655 554	652 747	-	-2 807	0 %
MFA Iceland	1 000 000	919 981	854 572	-80 019	-8 %
Irish Aid	3 251 978	1 297 195	2 075 814	-1 954 783	-60 %
SAI+ MFA, Norway	31 301 069	16 141 074	26 982 093	-15 159 995	-48 %
SAI Qatar	533 048	533 048	2 653 298	-	0 %
SAI Saudi Arabia	1 313 669	-	504 993	-1 313 669	-100 %
Sida, Sweden	9 962 511	8 926 143	11 710 394	-1 036 368	-10 %
Seco, Switzerland	8 739 318	5 455 851	8 575 424	-3 283 467	-38 %
FCDO, UK	6 521 267	6 575 071	6 206 496	53 804	1 %
USAID for Madagascar	1 300 000	1 513 564	-	213 564	16 %
Other interest	-	-	2 366	-	n.a.
IDI Total Revenue	88 741 535	55 396 821	76 597 719	-33 344 714	-38 %
Total Professional SAIs	12 374 169	8 421 967	12 800 699	3 952 202	32 %
Total Relevant SAIs	11 333 424	11 772 433	11 406 371	-439 009	-4 %
Total SAI Independence	3 347 849	3 184 030	2 664 621	163 819	5 %
Total Well-Governed SAIs	16 209 623	16 272 459	28 657 912	-62 836	0 %
Total Bilateral	9 886 363	9 250 222	10 966 279	636 141	6 %
Total Global Foundations	6 021 318	4 370 393	5 501 674	1 650 925	27 %
Total DG & SSU	1 008 488	685 860	2 603 267	322 628	32 %
Total Administration	1 543 292	1 439 457	1 996 896	103 835	7 %
IDI Total Expenditure	61 724 525	55 396 821	76 597 719	6 327 704	10 %
<i>Funding gap (-)/suplus (+)</i>	<i>27 017 010</i>	<i>0 -</i>	<i>0</i>		

IDI Reserves					
Foundations Equity	250 000	250 000	250 000	-	0 %
Interest earned on foundation's capita	222 566	222 566	222 566	-	0 %
SAI Kuwait	164 500	164 500	164 356	0	0 %
SAI Saudi Arabia	128 402	130 191	129 319	1 789	1 %
INTOSAI (incl. annual increase)	1 248 594	1 236 214	1 057 536	-12 380	-1 %
Total Unrestricted reserves	1 764 062	1 753 471	1 573 777	-10 591	-1 %
IDI Reserves	2 014 062	2 003 471	1 823 777	-10 591	-1 %
Deferred Income (grants)					
Deferred Income 01.01.2020	9 548 010	9 548 010	8 715 484	-	0 %
Donor grants for 2020	79 193 525	78 017 774	77 357 339	-1 175 751	-1 %
Accrued interest on grants	-	102 807	72 904	102 807	n.a.
Less expenditure from grants	-61 724 525	-55 396 821	-76 597 717	6 327 704	-10 %
Deferred Income (grants) 31.12.2020	27 017 010	32 271 770	9 548 010	5 254 760	19 %

In-Kind Support

In-kind contributions of SAIs was a key source of resources for IDI. IDI received support, not only in the form of hosting and provision of resources, but in terms of paid secondments and translation services as well. In fact, IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. The SAIs of Indonesia, Finland, Norway and ARABOSAI supported IDI with additional part and full-time staff. Support from the SAI community to IDI fell during 2020 compared to 2019 but was flat in comparison to IDI's budget. In 2019, SAI support to IDI was an estimated 2483 person-days or 11 full time equivalent positions with a value of NOK 10,8 million or 13% of IDI's budget. In 2020, SAI support to IDI fell to an estimated 1599 person-days or 8 positions and a value of NOK 6,9 million or 11% of IDI's budget¹². The change must be seen in light of COVID-19 and the significant reduction in physical meetings and activities where in-kind support normally would have been received.

Financial Sustainability

IDI's funding situation continued to be robust follow the introduction of the new IDI Strategic Plan in 2019. New donors joined in 2019 and 2020 providing support over the whole Strategic Period 2019-2023 with both core and earmarked funding. New earmarked donor agreements also cover more of IDI's staff and operating costs, which allows IDI to receive earmarked funding without reducing activities in other core-funded areas. In addition, in 2020 COVID-19 resulted in a significant underspend and a large carry forward of deferred income (grants) to 2021.

IDI continued to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensure the continued ability to support the SAIs in developing countries. In light of the significant carry forward, discussions with donors included delaying receipt of funding towards the end of contract periods. In addition, IDI receives annual funding from INTOSAI that is added to a reserve of previous INTOSAI contributions and unrestricted contributions from the SAIs of Kuwait and Saudi Arabia. In 2020, funding agreements with the following partners were signed:

¹² Note that this is an estimate with a lot of uncertainty. We have estimated the value of resource person time by multiplying the number of days received by the daily rate we would have had to pay if we were hiring our own full-time staff to do this work. For logistical support we have applied the average daily rate applicable for own support staff. To estimate hosting costs, we have used the budget assumptions that we would have applied if we were paying for the event ourselves.

- USAID for bilateral support to strengthening of the Court of Accounts of Madagascar
- BMZ Germany (awarded through the German Development Implementing Agency, GIZ)
- Inter-American Development Bank for CASP
- General Court of Audit of Saudi Arabia for Well-Governed SAIs work stream and GFU (for 2021 and 2022 activities) in addition to earlier funding for audits of SDG implementation
- MFA Estonia: for audits of SDG implementation

Despite positive developments, IDI is still subject to financial risk. IDI maintains a small amount of reserves as it is not possible to retain large reserves from IDI's donors. This means the organisation is vulnerable in case of losing one or two of the larger donors. In 2020, more of IDI's activities were based on developing e-learning and hosting fewer events. This led to lower travel costs, but higher fixed costs on salary. This makes the organisation more vulnerable to loss of funding because staff costs cannot be adjusted as easily as travel activity. Global and national crises may have serious effects on funding or IDI's capacity to absorb funds. Strong dialogue and involvement with our key stakeholders help mitigate this risk.