



GLOBAL
FOUNDATIONS

APPENDIX

**IDI PERFORMANCE AND
ACCOUNTABILITY REPORT**

2020

A. Objective

To strengthen the global environment in which support to SAIs is provided. The Global Foundations Unit (GFU) adds value by providing practical and innovative ways to complement and enhance support globally to SAI’s provided by IDI work streams under GFU’s four components: partnerships, brokerage (support by donors), measuring and monitoring and communications and advocacy.

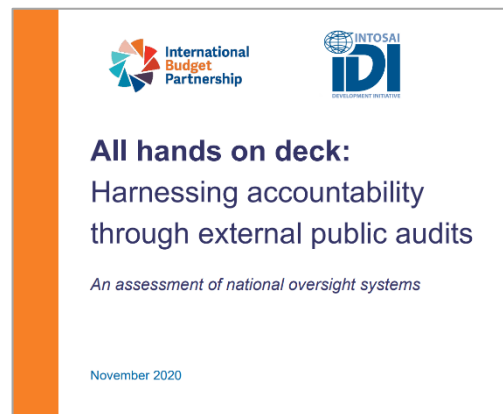
B. Performance Summary

In 2020, in a period of uncertainty and challenging operations for SAIs, the GFU added value by continuing to gather information on SAI status and needs, bringing SAIs and donors together and getting critical SAI information out to the donors.

After the COVID-19 outbreak it became important to identify alternative ways of maintaining contact with existing partners, and it was necessary to redirect **partnerships** towards the realities of the “new normal”. Fortunately, use of digital tools have allowed the IDI to keep in contact and continue the partnership work, as before the pandemic.

The INTOSAI-Donor Cooperation refocused its efforts on unveiling how the pandemics is affecting SAI operations, and identifying emerging needs. The leadership and SC members have reconvened digitally throughout the year and followed the situation closely. Operational management continued as planned, but the 13th IDC SC Meeting was organised as a virtual event.

The IDI-IBP cooperation proceeded as planned, with the publication of the report [“All Hands on Deck: Harnessing accountability through external public audits”](#) in November. The report was based on data from the IBP’s Open Budget Survey. The report is the first ever comprehensive look at the strength of audit and oversight systems globally and provides unique insights about global strengths and weaknesses in the audit ecosystem, and has provided input to focus areas for IDI and its partners. The report had 833 downloads in all languages during 2020. The report comes at a time when SAIs are under pressure to ensure governments are effective stewards of COVID-19 emergency spending in ways that advance the public interest and protect development progress.



IDI and IBP also organised a joint launch event which brought together representatives from SAIs, donors and CSOs. The event was delivered in English, French, Spanish and Arabic and was attended by more than 350 participants.

A new strategic partnership was initiated with the IMF on collaboration to strengthen audit of the use of emergency funding. A joint staff note on the Role of SAIs in Auditing Emergency Finance together with developing the structure of collaboration were focus areas in 2020.



In light of the impact of COVID-19, the initiatives under **Brokerage** were revised to allow the unit to address key issues the SAIs were facing. Thus, a survey on how the SAIs were affected by the pandemic as well as their immediate ICT needs was conducted. This informed the development of the **INTOSAI Continuity of Operations During COVID-19 Grant** which was launched by IDC and PFAC in October 2020 to fund SAIs in maintaining business continuity. In 2020, 34 SAI proposals were approved and awarded €10,000 each.

The **SAIs working with Donors workshop** was conducted virtually in December 2020 with 13 SAIs from the ARABOSAI region with donors from four organisations sharing knowledge on their processes and potential avenues for support and partnerships with SAIs from that region.

The 9 SAIs participating in the **current round of the GCP Tier 2** have achieved the majority of the milestones in stage one of the programme with four SAI's fully achieving all. Two SAIs

(Madagascar and Gambia) have already received concrete funding support from donors and with start of project implementation in 2021. A concept design for a **new round of the GCP T2** was created and presented at the 2020 IDC Steering Committee meeting (IDCSC). This was approved by the IDCSC members and will begin in 2021.

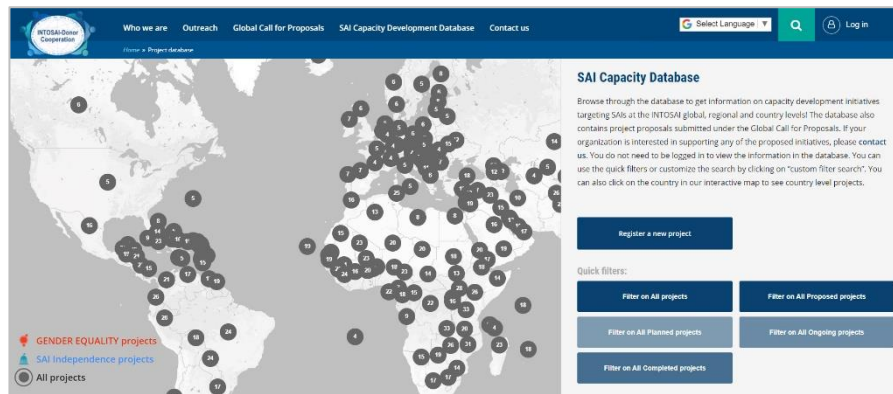
Key initiatives such as the [INTOSAI Global Survey](#) and [IDI-IBP report](#) (see above under partnerships) were implemented albeit with some delays due to COVID-19.

The **Global Survey** was developed and launched amidst challenges with external consultants as well as the pandemic. The Global Survey Committee, comprising the INTOSAI regions, Goal Chairs, Chair, General Secretariat and IDI, was constantly updated and remained supportive of the IDI efforts in getting the survey published and disseminated. By the end of the year the target rate of 85% from previous surveys was well on the way to be met.



GFU maintained the registration and publication of [IDI at the International Aid Transparency Initiative \(IATI\) platform](#) during 2020. Within the IATI platform IDI has accessed a wider audience in which it can promote its work and lead by example by being transparent and providing full access to quality data. Furthermore, it increases awareness raising of SAIs' role and advocacy for better SAI support. The IATI works towards increasing coordination of development resources, by supporting collaboration between funders, partners and in-country stakeholders.

GFU continued administering, improving and promoting the [SAI Capacity Development Database](#) on behalf of the IDC. SAI independence and gender equality was highlighted within the [IDC Portal](#). Criteria for registering information on SAI Independence and SDG5/gender equality work was included in the project



registration platform during 2020. Subsequently, users started updating these details in current projects or registering new projects targeting these two areas. There were 37 new projects registered and quality-controlled during 2020. The users' engagement rate decreased compared to the previous year, though this was not surprising due to the global pandemic.

In 2020 the database was successfully linked with four partner databases: the Inter-American Development Bank, the Asian Development Bank, the World Bank and GIZ. The current pilot phase entails testing this function during the first half of 2021 to ensure the platform can work correctly before adding more linkages. This new function adds value as it helps users to automatically add relevant projects to the database.

Based on the database updates, the average annual global financial support figure (2018-2020) for the benefit of SAIs in developing countries ended slightly over \$86 million in 2020, a slight increase of \$1 million compared to 2019. It is still difficult to attribute the figures directly to the INTOSAI Donor Cooperation's initiatives. Some come from the support provided by the PAP-APP/Tier 2 funding donors and part of the support also relates to long-term support agreements for IDI's new strategy 2019-2023.

During 2020 the IDI works streams and GFU integrated communications and advocacy objectives within their activities, primarily targeting support to SAIs during COVID-19. Advocacy for SAI Independence advanced through the development of the **IDC SAI Independence Ambassador Terms of Reference**, the IDI [SAI Independence Resource kit for In-Country Donor Staff](#) and its own the global dissemination strategy. A [COVID-19 section](#) on the IDI website was developed to offer an overview of resources available for SAIs from IDI, the larger INTOSAI community and from development partners. Documents such as "Covid-19 implications for SAI Strategic Management" and ["Accountability in a time of crisis"](#) have been appreciated



by stakeholders. A special [COVID-19 edition of the IDC newsletter](#) was developed to showcase how IDC members are tackling the pandemic. Raising awareness on the role and benefits of SAIs was also seen through engagement with other stakeholders outside INTOSAI, such as UN Women via the **Women's Leadership in Public Financial Management** webinar. Advocacy for better SAI environment and support was seen with the continued support to SAI Somalia with their Audit Bill; and support provided in SAI-led meetings with key country partners to mobilize called up support in Madagascar, DRC and The Gambia.

Delivery

Partnerships

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

INTOSAI – [INTOSAI](#) bodies continued to be primary partners for IDI for delivery of products and support out to the members. In 2020 IDI has worked in partnership with the members of the INTOSAI Global Survey Committee to design and disseminated the 2020 Global SAI Survey and will continue to do so to disseminate the Global SAI Stocktaking Report at global and regional level in 2021. Partnership with INTOSAI regions has supported delivery of IDI initiatives throughout the year, to identify the needs of the regional SAI members and to inform the roll-out of the initiatives. IDI partnered with ARABOSAI for a SAI working with donor workshop. IDI has through its' partnership with the FAAS contributed to the further development of the IFFP Framework and Professionalisation of SAI.

SAIs – SAIs remained important partners also in 2020, notably the strategic partnerships with SAI Norway, SAI Indonesia and SAI Finland, SAI Argentina where IDI benefitted from staff support.

IDC - The partnership with IDC and its members has continued to allow IDI to communicate key developments within its work and to advocate for support on prioritised areas. Both the IDI and the IDC members have throughout the year kept up the dialogue to ensure joint efforts in supporting SAIs in areas of common interest such as SAI Independence and facilitate scaled-up support for SAIs.

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

IDI has intensified its partnership with UN Women both under IDI initiatives, such as the pilot audit on national targets linked to SDG 5.2. on intimate partner violence and a broader cooperation. In 2020, the latter focussed on women's leadership in PFM, including SAIs and their roles.

GFU has started to support IDI's efforts in partnering with IMF on activities such as their Capacity Development Programme for SAIs, an IMF Working Paper on SAIs and Emergency Finance, ad hoc trainings on SAIs and Anti-Corruption, and Annual dialogue between IMF and SAI leaders.

GFU received earmarked financial support from the European Union, Swiss State Secretariat for Economic Affairs (SECO), UK Foreign, Commonwealth and Development Office (FCDO) and SAI Saudi Arabia (2021 funding). Where needed these funds may be topped up through IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), and the UK Foreign, Commonwealth and Development Office (FCDO).

Delivery Mechanisms

The activities for the unit was delivered with support from other workstreams and in cooperation with external partners and were only partly affected by COVID-19. Operational management of the IDC including organisation of the 13th Annual IDC Steering Committee, IDC Leadership calls and the Annual Strategic dialogue between IDI Board and IDSC in December were all delivered virtually.

Activities for engaging with SAI regions included their participation in the IDC SC meeting and the ARABOSAI workshop on SAIs engaging with donors which both were delivered virtually. Partnerships with IBP and IMF

moved forward with a digital launch of the IDI-IPB report in November and conceptualising of an IMP programme on how to strengthen SAI audits of the use of COVID-19 emergency funding.

C. 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 plan¹.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
COMPONENT 1: STRATEGIC PARTNERSHIPS			
Operational management of the IDC	<ul style="list-style-type: none"> Developed new IDC Strategy 2020-2030 	<ul style="list-style-type: none"> Organising leadership, consultation, and coordination of IDC meetings Organising strategic dialogue between IDI Board and IDSC leadership, and donor members Cooperating on independence advocacy (see Independent SAIs Work Stream) Support Implementation of the 2020-2030 IDC Strategy 	<ul style="list-style-type: none"> Leadership meeting and coordination of meeting were carried on as before. IDC Annual meeting delivered virtually The Strategic Dialogue between IDI Board and IDSC leadership and donor members was organised virtually in December 2020 GFU supported the work on independence advocacy through supporting the SAI Independence Goodwill Ambassador, a session on SAI Independence in the IDC 13th SC Meeting and contributed to the development of the SAI Independence Resource Kit for Donors
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> Discussions with regions on IDSC core principles and working together at 2017 IDI- Regions meeting 	<ul style="list-style-type: none"> Engage regional organisations and cooperate on areas of mutual interest that strengthen results Design Capacity Strengthening Partner toolkit for Regional bodies 	<ul style="list-style-type: none"> IDI has continued to engage with regional bodies in order to deliver its Initiatives Regions engaged in key efforts such as the Global Survey and SAIs working with Donors workshop. Work with the concept note was put forward to 2021

¹ 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
			because input from the regional survey was delayed.
Partnerships with other INTOSAI Bodies	<ul style="list-style-type: none"> • Arrangement with CBC as Governance lead for SAI PMF • Partnership on SDGs with KSC • Agreement with FAAS on strengthening ISSAI implementation 	<ul style="list-style-type: none"> • Engage with relevant INTOSAI Bodies and cooperate on areas of mutual interest that strengthen results 	<ul style="list-style-type: none"> • The collaboration on SAI PMF with CBC has continued, and IDI has supported CBC on their work on developing a SAI PMF communication plan • IDI has continued to partner with KSC on the programme Audit of Strong and Resilient Public Health Systems • Partnership with FAAS on ISSAI Implementation included review of GPG Financial Audit ISSAI handbook.
Engaging new partners and strategic partnership management	<ul style="list-style-type: none"> • IDI- IBP cooperation. Including report on the audit and oversight value chain with PFM, cooperation on SAIs engaging with stakeholders, facilitating audit impact and advocating for SAI independence 	<ul style="list-style-type: none"> • Develop new partners identification criteria • Cooperate with IBP on joint report (see below) • Cooperate with IBP on engaging with stakeholders (see Well-Governed SAIs work stream) • Cooperate with IBP on facilitating audit impact (FAI) (see Relevant SAIs work stream) • Cooperate with IBP on advocating for SAI independence (see Independent SAIs work stream) 	<ul style="list-style-type: none"> • Developing new partners identification criteria postponed to 2021, to avoid increasing workload internally • IBP-IDI report “All Hands on Deck” launched in November 2020 • IDI worked closely with IBP on design on the FAI Initiative and on events on audit impact under the SAI Innovation series. The partnership was extended to also cover the Transparency Accountability and Inclusiveness Initiative.
COMPONENT 2: BROKERAGE			
Global Call for Proposals Tier 1	<ul style="list-style-type: none"> • Implemented two rounds of matching with 50% of concept notes received matched • Started implementing new strategy with rolling application process 	<ul style="list-style-type: none"> • Awareness raising of availability and benefit of Global Call for Proposals Tier 1 (GCP T1) • Continue to implement GCP T1 strategy 	<ul style="list-style-type: none"> • GCP T1 was carried out as per the strategy with SAIs and other INTOSAI bodies being made aware of its existence and benefits.

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
		<ul style="list-style-type: none"> 15 SAIs cumulatively supported (Tiers 1 and 2 or through other channels) Launch and implement the Covid-19 Support for continued operations via GCP T1 	<ul style="list-style-type: none"> 43 SAIs were supported in 2020 through the GCP T2 and the PFAC grant. INTOSAI Continuity of Operations during COVID-19 grant launched in October. At the end of 2020 34 SAIs received a grant of Euro 10,000
Global Call for Proposals Tier 2	<ul style="list-style-type: none"> Coordinated and assisted in the selection of the Tier 2 participating SAIs Solicited support for the 1st phase of implementation. Started 1st phase of implementation Coordinated the creation of Project Support Groups for participating SAIs 	<ul style="list-style-type: none"> Cooperate with Bilateral team on PAP-APP on lessons learned event for Tier 2 SAIs Design approach to replicating T2 in other regions based on lessons learned from evaluation of first round, SAI input and donor input 	<ul style="list-style-type: none"> Collaborated with the Bilateral team on gathering lessons learnt for the GCP T2 The concept of a new round of GCP T2 was designed and agreed on at the IDC Steering Committee Meeting
Strengthening SAI-donor knowledge and relations	<ul style="list-style-type: none"> Workshops for SAIs Engaging with donors in AFROSAI-E (Tier 2), CREFIAF (Tier 2), ASOSAI and CAROSAI 	<ul style="list-style-type: none"> Re-Design SAIs engaging with donors workshop (incorporating virtual learning) Re-Design Donors engaging with SAIs workshop (including e-learning module) 	<ul style="list-style-type: none"> Re-designed SAIs working with donors workshop and delivered one virtual workshop to SAIs in ARABOSAI where 13 SAIs participated. Work on the Donors working with SAIs workshop moved to 2020 as areas on COVID-19 response were prioritised.
Strengthening SAI-SAI Peer Provider knowledge and relations	N/A	<ul style="list-style-type: none"> Raise awareness about potential Peer Providers of support and support the work of the CBC in this area Design Concept of Peer Partners forum 	<ul style="list-style-type: none"> Work on this area pushed to 2020 as areas on COVID-19 response was prioritised
Enhancing Country-level coordination mechanisms	<ul style="list-style-type: none"> Research paper on coordination 10 SAIs supported in creating a country-level coordination plan at SAIs engaging with Donors workshops 	<ul style="list-style-type: none"> Continue to raise awareness on benefits of coordination and best practices Success story on Coordination during Covid-19 	<ul style="list-style-type: none"> Work on this area was delayed to 2020 as areas on COVID-19 response was prioritised
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE			

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
INTOSAI Global Survey and Global SAI Stocktaking:	<ul style="list-style-type: none"> Global Survey and Stocktaking reports 2010, 2013, 2017 Designed approach for joint IDI-IBP report Designed new INTOSAI Global Survey 2020 Designed outline of 2020 Global SAI Stocktaking Report 	<ul style="list-style-type: none"> Carry out the INTOSAI Global Survey in 2020 Develop, publish & disseminate IDI-IBP report about strengthening audit and PFM oversight arrangements 	<ul style="list-style-type: none"> As planned. 2020 INTOSAI Global Survey was finalized and launched. 50% responses collected by the end of the year IDI-IBP report developed, published & disseminated as planned
SAI Capacity Development Database	<ul style="list-style-type: none"> Development of the IDC portal, which includes the database. Redevelopment of the database functionality and navigation system within the portal. Enhanced user experience Interactive map More than 500 projects registered More than 350 registered users with admin rights updating information 	<ul style="list-style-type: none"> Start registration of SAI capacity development projects focused on SAI Independence and SDG5 or gender equality Ensure continuous updates Highlight SAI independence and gender equality work within the IDC Portal Link database with partner's databases 	<ul style="list-style-type: none"> As planned, SAI capacity development projects focused on SAI Independence and SDG 5 or gender equality were registered in 2020 Two annual database updates in 2020 SAI independence and gender equality highlighted within the IDC Portal Database successfully linked with partner's databases
Global SAI performance data management	<ul style="list-style-type: none"> Collection of data on SAI capacity and performance through previous Global Stocktaking reports, SAI PMF assessments results, Open Budget Survey and PEFA-assessments 	<ul style="list-style-type: none"> Complete population of SAI country pages 	<ul style="list-style-type: none"> 90% of SAI country pages populated. Not finalized due to planned restructuring of the pages in 2021 after receiving Global Survey data
IDI sustainability reviews	<ul style="list-style-type: none"> Designed approach to selecting review topics First review focus on sustainability of IDI's cooperative audits 	<ul style="list-style-type: none"> Start the first sustainability review of IDI's cooperative audits 	<ul style="list-style-type: none"> . Delayed. Agreed to revise the approach to the IDI Sustainability Review. A new design should have been developed by the end of 2020,. It is now slated for the 1st quarter of 2021.
IDI registered on International Aid Transparency Initiative Platform	<ul style="list-style-type: none"> IDI registered and reporting on IATI platform since September 2019. 	<ul style="list-style-type: none"> Keep IDI information updated quarterly 	<ul style="list-style-type: none"> IDI information updated quarterly
COMPONENT 4: COMMUNICATION AND ADVOCACY			
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> IDC communication strategy developed and implemented Development of seven success stories 	<ul style="list-style-type: none"> Development and publication of IDC success stories aligned with the new IDC strategy which advocate for MoU principles 	<ul style="list-style-type: none"> IDC success stories development started but not finalized. Planned to be ready first quarter 2021

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
	<ul style="list-style-type: none"> • Social media set up and running • Strengthened relationships with INTOSAI bodies • Relaunched newsletters • Development of videos - advocacy work • Developed graphic manual • GCP Communication material 	<ul style="list-style-type: none"> • Adjust target messages in social media to Covid-19 /New Normal • Develop new launch of GCP T1 communications material (addressing Covid-19 crisis) • Increase advocacy for SAI independence with communication material 	<ul style="list-style-type: none"> • Social Media presence focused on reflecting COVID-19 developments within PFM • GCP T1 communications material tailed at COVID-19 crisis developed and disseminated globally • Advocacy for SAI Independence through different activities and channels (i.e. donor coordination meetings, IDC meetings, IDC portal, database updates, development and distribution of Resource Kit for donor in-country staff) • One newsletter published "Covid-19 Special edition" • Awareness raising of MoU principles at workshops and social media
IDI communication and advocacy	<ul style="list-style-type: none"> • Development of IDI Communications and Advocacy Strategy • Increased used of social media 	<ul style="list-style-type: none"> • Adjust social media messages to Covid-19 /New Normal • IDI response to Covid-19 crisis (webpage, guidance on new forms of support, research papers, eLearning system) • Development and publication of success stories • Implement IDI brand manual • Fully redeveloped IDI website • Advocacy work based on the recommendations from the IDI-IBP report 	<ul style="list-style-type: none"> • As planned • IDI website adapted to COVID-19 crisis and permanently updated • Success stories developed on SDGs "contributing to build back better" • IDI identity guidelines developed, published and implemented • IDI website redeveloped and working • Advocacy work based on recommendations from IDI-IBP report ongoing and running during 2021 as well

D. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

GFU supports capacity development for SAI leaders through facilitating the partnerships between SAIs and donors. Through different initiatives under the brokerage component, such as GCP T1 and T2 and SAI donor workshops, SAIs are supported to engage effectively with donors and lead by example. It is underlined that SAIs are required to make plans and commitments for SAI development in order to receive donor funding. GFU is responsible for the Global Survey and Stocktaking report where SAI leaders in 2020, through their SAI's participation in the survey, are made aware of expectations on SAIs in a broad range of areas. The survey and Stocktaking Report will be published in 2021 and will indicate areas of improvement for SAI leaders and their SAIs.

SAI Communications and Stakeholder Engagement

In 2020 GFU continued its leading role in the delivering on the IDI Communications and Advocacy Strategy and the IDC Communications Strategy to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support.

Inclusiveness and Gender

GFU integrated and highlighted gender within the INTOSAI Donor Cooperation Portal and the SAI Capacity development database. By end of 2020 the database was already collecting information on global, regional and country level SAI development projects targeting gender.

GFU together with SSU undertook a gender analysis for the INTOSAI Global Survey before publication. Gender analysis is also part of the Global SAI Stocktaking, both for the SAI and the regional survey.

E. 2020 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Global Survey launched	Stocktaking Report Published. Downloads 2021/2022: Eng: 500 Fre: 50 Spa: 50 Ara: 50
					Actual	Draft global survey designed	Achieved	
Assess the sustainability of IDI initiatives	30	Progress on establishing and implementing programme 360 (IDI Sustainability Reviews)	IDI Annual Performance & Accountability Reports	Not established (2018)	Target	Established	Synthesis/pilot study designed	Synthesis study published
					Actual		Postponed to 2021	
Enhanced partnerships to deliver the IDI Strategic Plan	31	Number of organisations covered by a strategic partnership agreement with IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	3	5
					Actual	4	5	

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. use of Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	5
					Actual	5	5	
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	60
					Actual	47	47	
Raised awareness on the role, benefits and challenges of SAIs	34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & the INTOSAI community	IDI Annual Performance & Accountability Reports	4 (2018)	Target	5	6	6
					Actual	10	13	

F. Risk Management

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

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

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

G. Lessons Learned

The following new lessons were learned from the Global Foundations Unit during 2020:

IDI Delivery Model

The lack of physical meeting points, will require exploration of alternatives that can keep dialogue going and keep partners active. Engaging participants when delivering workshops online requires more preparation in advance compared to physical workshops. Underlining the importance to keep cameras on and to encourage interaction by all participants is important for the workshop to be engaging. This also includes planning on how to give support to SAI's to develop documents, such as strategic plans and funding concepts notes, which is very challenging to facilitate in an effective manner online.

Facilitating SAI-led support and donor coordination

Behavioural change for better SAI support requires long term investments. Donors and development partners need to be constantly reminded of the importance of coordinated support via different activities (i.e. meetings, workshops, communications material). We are reminded by SAIs of the lack of coordination amongst partners at the global level and the need for this to be improved. Furthermore, there is a need to explore ways to communicate directly with country level donor staff given that information provided at global level does not always reach them. This is crucial to improve SAI support at country level and can be part of the reason why some SAI's are not getting the support that they need.

Communications and Social Media

The significant shift to online communication and virtual activities has underlined the need for better and coordinated communication efforts globally via IDI and IDC websites and social media. This includes streamlining internal routines and managing communication efforts better, ensuring targeted and clear communication by developing staff writing skills and increased used of visual content.