INTOSAI

iDI

DEVELOPMENT INITIATIVE

Independent SAIs
WORK STREAM

APPENDIX

PERFORMANCE AND ACCOUNTABILITY REPORT

2020

A. Objective

To advocate for and support the independence of SAIs to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. 2020 Performance Summary

The Independent SAI workstream significantly scaled-up its work and outreach in 2020. This was achieved through leveraging on the online channel as an adjustment to the COVID-19 pandemic and strengthening our engagement with Donors on advocating for SAI independence both at the global and country level. This scaled-up support was driven by an increased appetite to work on SAI independence from the community and our stakeholders.
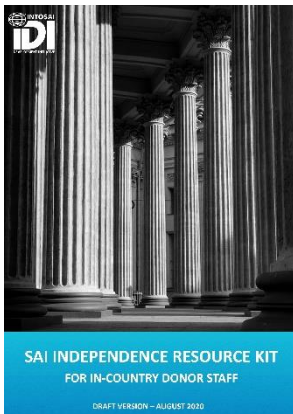
Cover of the SAI Independence Resource Kit for In-Country Donor Staff

In terms of advocacy, consistent with our ambition to move from "awareness raising to action" IDI, along with INTOSAI and donors, promoted SAI independence at the global and country levels through attendance at international conferences and contribution to several initiatives. This included the development of the **SAI Independence Resource Kit for in-country donor staff** which is now available in the four IDI Working languages (Arabic, English, French and Spanish) and whose dissemination will allow in-country donor staff to more effectively assess, advocate for and support SAI Independence. The workstream also contributed to the ongoing process of establishing the **INTOSAI-Donor Cooperation Goodwill Ambassador for SAI Independence** who, once appointed, will lend his/her voice provide soft advocacy on the topic alongside other actors.

Front page of the SAI Independence Resource Centre

The advocacy work was also supported by the establishment of research function on SAI Independence which led to the development of two tangible outputs. The first one is the **SAI Independence Resource Centre** (https://sirc.idi.no/) which is an information portal on SAI Independence providing all interested parties with the resources i.e. information, publications and supporting documents needed to understand, engage and advocate for SAI independence. The second one is the **SAI Independence literature review** whose objective is to synthesize conceptions of SAI Independence from both academic and practitioner literature, illustrate the foundational role that INTOSAI guidance documents play in shaping the global conversation on SAI independence and to identify the salience of SAI Independence to achieve full implementation of the SDGs and build more inclusive societies.

An important dimension of our advocacy work focused on our response to emerging threats through the **SAI Independence Rapid Advocacy Mechanism (SIRAM)**. We were able to assess and respond the threats received which led to the issuance of official statements on independence concerns in Ghana, and wider

stakeholder consultation in Cyprus. We were also able to refine the mechanism based on user feedback which led to a reduction of processing timelines, the expansion of the groups of stakeholders to consult and engage when processing a case, the inclusion of a feedback loop and the development of a monitoring function to identify trigger events and windows of opportunity.

IDI staff from the Independent SAIs work stream and Bilateral Support unit meeting with senior staff of SAI South Sudan in Juba (March 2020)

The second component of the work stream component, which focusses on providing targeted support to SAIs, was reassessed in the context of the pandemic. New features were added, including supporting SAIs in advocating for independence in a digitized environment. Our direct engagements with SAIs were tied to the IDI bilateral cooperation with South Sudan, Madagascar and Somalia.

In South Sudan we were able to support the National Audit Chamber in several ways, first by proving technical support to various drafts of the audit bill, secondly by engaging with key stakeholders at the country level both physically (pre-COVID-19) and virtually to advocate for SAI independence in the context of the implementation of the Peace Agreement which includes the amendment of the Audit Act, and finally by re-establishing their online presence to ensure the work and role of the NAC remains visible to domestic and international stakeholders. In Somalia our engagement focused on providing advocacy support and input to the ongoing legal process in Parliament, while in Madagascar we contributed to establish baselines for the independence and legal framework component of the bilateral project which will begin in 2021.

the third component of the workstream focused on establishing effective partnerships to support SAI Independence. As in the previous year, we leveraged on the unique platform provided by the INTOSAI-Donor Cooperation to engage with Donors on initiatives related to the implementation of IDC Strategic Goal 1 related to SAI independence. As an example, the refinement of SIRAM, the design of the SAI Independence Resource Kit for In-Country Donor Staff and the journey towards the establishment of the IDC Goodwill Ambassador for SAI Independence benefited from the significant contribution of the Donors. It is also worthwhile mentioning the partnership with IMF which has been instrumental in raising the profile of the SAIs and their need for greater independence to enhance their contribution to societal objectives.

We also relied on the strength of our partnerships with INTOSAI bodies to carry out our work on Independence. The Coordination with the General Secretariat and the INTOSAI Regions was essential in the roll out of the SIRAM. We also partnered with KSC on their research project for SAI Independence under the leadership of the Cour des Comptes of France, and the CBC has indicated their willingness contribute to advocacy for SAI Independence.

C.   Delivery

Partnerships

The workstream also focused on establishing effective partnerships to support SAI Independence through leveraging on the on the unique platform provided by the INTOSAI-Donor Cooperation and relying on the strength of our partnerships with INTOSAI bodies to carry out our work on Independence. the workstream has in 2020 received earmarked financial support from the European Union, Irish Aid and the State of Qatar,

as well as 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

In 2020, the global pandemic has diversely affected the Independent workstream providing both threats and opportunities to the implementation of the planned activities. Out of the three components the second component which relates to targeted SAI level support has been the most negatively impacted both due to our inability to provide the planned on-site support to SAIs and the disruption in the SAIs daily activities which led to changes in their immediate priorities or delays in the implementation of the planned activities. For the other components', namely Global advocacy and support on SAI independence and Facilitate effective partnerships and stakeholder engagement for SAI independence, apart from the limitation of having face to face interaction, the current pandemic provides a unique opportunity of raising the awareness of independent SAI as there seems to emerge a growing consensus that strong accountability mechanisms, including independent oversight, are key in the current context. As a result, priority was given the two components that are the were most relevant in the current context and that are less negatively affected by the pandemic.

Success Story - SAI CHAD

The reestablishment of the Court of Accounts of Chad

In May 2018, a new constitution was adopted in Chad with significant changes in the accountability ecosystem, including the downgrading of the SAI which went from an autonomous Court of Accounts to a Chamber of Accounts within the Supreme Court, with significantly less financial and operational autonomy. Upon the request of the SAI, IDI opened its first SIRAM case and issued a statement of concern on the 16th of October 2018 which was later on forwarded to the President of the Republic. IDI supported the SAI on its journey towards reclaiming its independence and provided support through various initiatives including the SAIs Engaging Stakeholders initiative (SES), where the SAI developed a solid stakeholder engagement strategy which was used to effectively engage with stakeholder to regain its position. Furthermore, the support provided through the SDG initiative which led to the completion and timely publication of the preparedness audit on SDG contribute to demonstrate the value of the SAI. Finally, the SAI developed and implemented an advocacy strategy with a specific focus on independence with the support of IDI. In November 2020, the SAI was able to advocate its cause before the Constitutional participatory forum which unanimously recommended the reestablishment of the Court of Accounts. The Court of Accounts was re-established in December 2020 and has been awarded a greater level of independence than before.
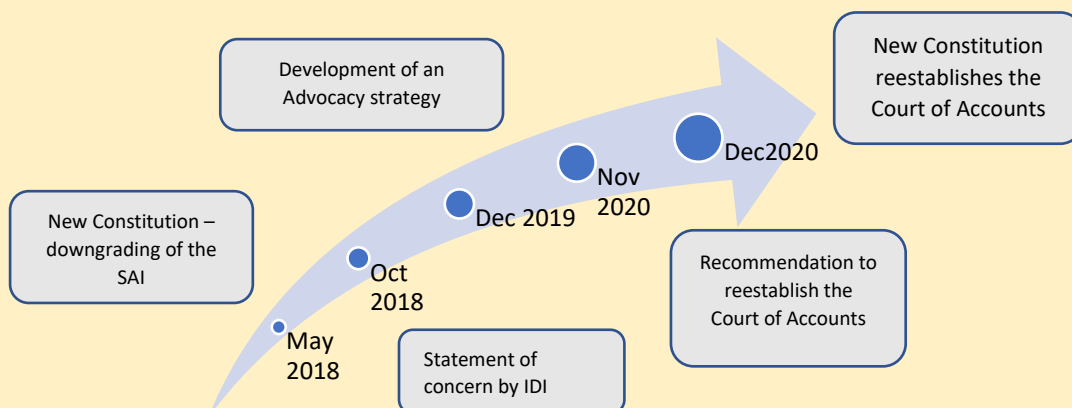
D. Delivery Against our (Revised) Operational Plan

IDI reformulated its 2020 plan in May, in response to COVID-19. The following table reports our delivery against this revised plan[1].

Component and Initiative	Prior Achievements (Up to 2019)	Plan 2020 (Revised)	Actual Delivery 2020
COMPONENT 1: SUPPORT AND ADVOCATE GLOBALLY FOR SAI INDEPENDENCE			
Advocacy and communications	• Attended and organised events to advocate for SAI independence	• Contribute virtually to SAI-Donor engagement workshops • Attend virtually four events to raise awareness on SAI independence	• Facilitated the Independence session for the SAI-Donor engagement workshop for ARABOSAI • Contributed to the SAI Independence Session of the IDC Steering Committee Meeting
Set up and manage the knowledge centre on SAI independence	• Concept and terms of reference developed	• Finalise set up and upload content	• SAI Independence Resource Centre (SIRC) launched and populated https://sirc.idi.no/
Develop, design and disseminate advocacy, communication and capacity development materials	• Version 0 of GPG "Towards SAI independence" developed	• Develop communication and advocacy materials • Develop capacity development products (eLearning course and webinars) • Convert V0 of the Guidance into capacity development and advocacy materials	• SAI Independence Resource Kit for in-Country Donor Staff available in all 4 IDI working languages • V1 of the SAI Independence literature review developed
Respond to emerging threats	• Threats reported to IDI have been assessed and responded to in Chad, and two other SAIs are currently being considered • Draft version of SIRAM has been developed	• Continue developing SIRAM and systematically assess, respond and follow-up on at least 75% of the reported threats	• Assessed 100 % of the threats received • Statement of Concern issued for the case of SAI Ghana • Assessment of the SAI Cyprus case ongoing
COMPONENT 2: PROVIDE TARGETED SAI-LEVEL SUPPORT			
SAI-level support to pilot SAIs	• Audit act passed in Suriname • Supported SAI Suriname in revising strategic plan to support implementation of new act • Audit act tabled in Gabon	• Remote support to SAI Gabon in revising their strategic plan to support the implementation of the new act	• No specific request

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[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
SAI-level support to SAIs from bilateral support	• Provided input to legal process in Somalia • Provided advocacy support to Guinea Conakry • Provided input to legal process in the Gambia	• Input to legal process and stakeholder engagement in South Sudan (remote) • Input to legal process and stakeholder engagement in Madagascar (remote)	• Input to legal process in South Sudan through face to face and virtual engagement with stakeholders • Facilitated a dialogue with Donors in Somalia to provide advocacy support in Parliament
SAI-level support to SAIs from SPMR	• Facilitated stakeholder engagement in support of independence to SAIs from the Northern Pacific (FSM National, Yap, Kosrae Pohnpei and Marshall Islands)	• Input to legal process and stakeholder engagement in one SAI from EUROSAI (remote)	• No request received from SAI participants in SPMR
SAI-level support to other SAIs	• N/A	• Develop criterion and approach to select SAIs eligible for support[2] • Provide ad-hoc remote support	• No request
COMPONENT 3: FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE			
Facilitate effective partnerships and stakeholder engagement in support of SAI independence	• Contributed to the development of IDC strategy which has a focus on SAI independence	• Contribute to Implementation of IDC strategy through joint actions with donors at the global and country level • Establish partnerships and produce research papers with CAROSAI, CREFIAF AFROSAI-E, PASAI on topics related to challenges SAI on independence	• Contributed to the SAI Independence Session of the IDC Steering Committee Meeting • Provided input for the development of the dissemination Strategy for the SAI Independence Resource kit for in-country donor staff • Provided input to the design of the WB index • Development of ToRs of the IDC Goodwill Ambassador for SAI Independence • Partnerships with CREFIAF and AFROSAI-E for the dissemination of SIRAM

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[2] Postponed to 2021

E. Contribution to IDI Cross-Cutting Priorities

<u>SAI Culture and Leadership</u>

SAI leadership is driving the process, and we interact continuously with leadership to gauge their commitment at the beginning of the process and throughout the engagement to increase the likelihood of success. The main objective being to capacitate SAI leadership in their understanding of independence and the strengthen their ability to strategically engage with their stakeholders. Preparing SAIs for Change was also a specific area of focus while interacting with SAI leadership, especially in understanding that "greater accountability is the price an SAI pays for enhanced independence" and ensuring organisational readiness to support the implementation of a new legal framework.

<u>SAI communication and stakeholder engagement</u>

This year, stakeholder engagement was carried out at the global, regional and country level. At the global level, engagement was done through the INTOSAI Donor Cooperation which provided a platform to effectively engage with development partners and identify areas for possible synergies. At the regional level, engagement mostly focused on INTOSAI Regions and Organizations playing a role in accountability at the regional level. Finally, at the country level the focus was on mapping the accountability ecosystems to identify potential stakeholders that could support SAIs advocacy efforts.

<u>Inclusiveness and Gender</u>

In addition to ensuring a gender balance in terms of staff participating in the different activities of the workstream, the focus will be on gender and inclusiveness, which is addressed from different angles at the implementation level. First how the International Commitments on gender and inclusiveness are reflected in the SAI legal framework, including the appointment process of the Head of SAI. The focus has also been on the mandate of SAI, to ensure and support processes that will lead to SAIs having a mandate broad enough to audit gender related issues. Finally, the third area of focus has been on the quality of the workforce and human resources as provided by the legal framework. The objective was to ensure that the framework provides for gender balanced and inclusive workforce.

F.   2020 Results Achieved

<u>IDI Output Indicators</u>

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
INDEPENDENT SAIs								
SAI-level support to strengthen independence	1	Cumulative No. of SAIs provided SAI-level support on independence under IDI's Independence work stream during 2019-23	IDI Annual Performance & Accountability Reports	2 (2018)	Target	3	5	10
					Actual	5	5	
Global public goods on SAI independence developed & disseminated	2	Progress on development of SAI Independence Resource Centre including Communications, Advocacy & Guidance Materials, and eLearning Courses & Webinars	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft Guide on 'Towards SAI Independence' (2018)	Target	ToRs for Knowledge Centre	Knowledge Centre launched & populated	eLearning courses / webinars piloted for SAI & Donor staff
					Actual	ToRs for Knowledge Centre, online	SAI Independence Resource	

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
						platform developed	Centre launched & populated	
SAI professional staff capacity in independence developed	3	Cumulative number of SAI leaders and staff supported to develop their professional capacity for assessing and strengthening SAI independence (and female participation rate each year)	IDI Annual Performance & Accountability Reports	30 (53% female) (2017)	Target	60 (44% female)	80 (44% female)	120 (44% female)
					Actual	67 (49% female)	113[3] (45% female)	
Global Advocacy and knowledge centre on SAI independence	4	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI; and cumulative number of IDI knowledge products on status of & approaches to strengthening SAI independence	IDI Annual Performance & Accountability Reports	Events: 1 Products: 1 (2018)	Target	Events: 3 Products: 2	Events: 6 Products: 2	Events: 9 Products: 4
					Actual	Events: 8 Products: 1	Events: 10 Products. 3	
Rapid advocacy support to sustain SAI independence	5	Cumulative % of cases of threats to SAI independence referred to IDI (by the SAI or partner) to which IDI has helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	IDI Annual Performance & Accountability Reports	Mechanism not established	Target	Mechanism established	75 %	100 %
					Actual	Mechanism established and piloted in three cases	100%	

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
INDEPENDENT SAIs								
SAIs assess their independence	1	Cumulative number of SAIs (supported by IDI's independence work stream) that complete a mapping / assessment of the current state of their legal & practical independence	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	3	7
					Actual	4	5	
SAI engagement strategy to strengthen independence	2	Cumulative number of SAIs (supported by IDI) that develop (to at least draft stage) a strategy to engage with stakeholders on strengthening SAI independence	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	2	4
					Actual	10	10	
Strengthened SAI legal framework	3	Cumulative number of SAIs (supported by IDI) that develop a new draft audit act (or audit clause(s) in a wider legal document) and submit	IDI Annual Performance & Accountability Reports	1 (2018)	Target	1	2	3
					Actual	2	4	

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[3] This number includes the participants of the ARABOSAI SAI Donor engagement workshop

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
		this to their national legislature for debate						

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.

IDI has identified the following <u>additional</u> risks which may prevent the independent SAIs work stream from delivering its expected results and will implement the associated risk mitigation measures.

- <u>Risk</u>: The inability to be effective advocates without face to face interaction.
  <u>Mitigation measure</u>: adapting the format, nature and target of our advocacy.

- <u>Risk</u>: Inability to properly assess contextual factors when providing advocacy support
  <u>Mitigation measure</u>: Strengthening our engagement with donor's country offices and consistently expand the realm of stakeholders to include CSO's and parliamentarians.

- <u>Risk</u>: inexistence of a coordinated assessment of and response to emerging threats to Independence by donors.
  <u>Mitigation measure</u>: provide a platform to enable a coordinated assessment of the situation and technical input that can be sent to the relevant channels for further action, if appropriate.

- <u>Risk</u>: Limitation in our ability to accommodate the diversity of requests for technical support, given the specificity of the legal environment and or the language.
  <u>Mitigation measure</u>: supplement the internal resources with flexible and appropriate external resources.

H. Lessons Learned

The following lessons were learned from the work stream during 2020,

<u>Commitment of SAI Leadership</u>

Engaging SAI leadership in capacity development activities and strategy development has proved to be a catalyst for the successful implementation of activities. It has created the necessary buy-in and provided the needed direction and involvement for top management. For instance, several Heads of SAIs have been proactive if asked the IDI to get involved through SIRAM and provided the necessary leadership and direction throughout the process.

<u>Engagement with Stakeholders at the Country level (New)</u>

Effective advocacy at the country level requires expanding the breadth of stakeholders to consult with at the country level and even go beyond parliamentarian and CSO's to include politicians, media and institutional actors. This enables us to have a broader perspective and map out contextual factors that we might not have by dealing solely with the SAI. Consulting broadly and throughout the process is also essential in establishing

the credibility of the advocacy process and increasing its likelihood of success, especially in the case of the rapid advocacy.

Coordinating Donors efforts on SAI Independence (New)

Leveraging on Donors influence, and outreach is critical in successfully advocating for SAI Independence. Our recent experience on several advocacy cases has shown that achieving this objective requires a great understanding of the decision-making process in the various agencies, including the dynamics between the Headquarters and the country offices where the political side of the equation is usually factored.

IDI Delivery Model

Moving to workstream increases our ability to create impact at the country level, as our interventions can complement each other and be logically sequenced. This has been very effective for our advocacy efforts which were strongly linked to stakeholder engagement and organizational support. For this to be effective we need to be flexible in the sequencing of our intervention as it may vary from one engagement to the other, and we need to be agile in mobilizing internal resources to provide timely support. For instance, the synergy between the independent workstream and the bilateral unit has been prominent in providing timely and adequate in-country support to SAI South Sudan.

Advocacy for SAI Independence

There is a large community of international development, financial transparency, pro-democracy and civic engagement organizations that would be natural allies for SAI independence, but who at the moment appear to have little to no knowledge of this topic or of SAIs in general. Advocacy for SAI independence therefore needs to be broadened beyond the current INTOSAI and donor communities, and this advocacy must be structured to provide new potential partners with a general introduction to the work of SAIs and how it relates to larger transparency and democratization efforts. Understanding the interaction between the global and country level is critical to effective advocacy for SAI Independence

Mobilising and Developing Appropriate Expertise (new)

There is a large academic community studying issues directly related to SAI independence. As of yet IDI has done little to engage with this community. If we hope to leverage the knowledge and information available in the academic community on the benefits of SAIs and specifically SAI independence, IDI must begin to explore opportunities for engagement with various academic communities, either through direct contacts with research institutions or through partnerships with think tanks or other research communities.