



GLOBAL
FOUNDATIONS

APPENDIX
IDI OPERATIONAL PLAN
2022



A. Objective

To strengthen the global environment in which support to SAIs is provided. The Global Foundations Unit (GFU) adds value by developing strategic partnerships, measuring SAI performance and by finding practical and innovative ways to enhance support provided by donors worldwide.

B. Strategy

GFU's strategy is represented in four different components:

- 1. *Managing and coordinating strategic partnerships with other organisations that can contribute to strengthening SAIs***
- 2. *Brokering support for SAIs, from donors, peer partners or other organisations***
- 3. *Measuring and monitoring SAI performance and support***
- 4. *Advocating and communicating for behavioural change***

GFU provides support to the INTOSAI-Donor Cooperation (IDC) and facilitates the implementation of its 2020-2030 Strategy. The unit also supports IDI's work streams through extending the reach of the work beyond the SAI community with partnerships and advocacy. It provides global and regional data for strategic planning and results reporting. Finally, in its brokerage role GFU increases support that is likely to enhance the capacity of SAIs to achieve their objectives.

GFU supports SAIs to leverage capacity development support both within and outside the SAI community. It advocates for support being provided in accordance with the principles of the INTOSAI-Donor Memorandum of Understanding (MoU) and good capacity development practices and enhances the ability of SAIs and donors to work together effectively.

The main objectives in 2022 are to strengthen partner initiatives with the IDC, INTOSAI, INTOSAI regions, International Budgetary Partnership (IBP) and particularly the International Monetary Fund (IMF). Through brokerage GFU works towards an increase in the number of SAIs supported by donors or peers, both globally and in regions with particular focus on selection of a new group of SAIs under Global SAI Accountability Initiative (GSAI)¹. Another key focus area is to review the GCP Tier 1 mechanism to become more effective, potentially building on the success of the SAUDI Fund for Improved SAI Performance (FISP) and INTOSAI's 'SAI Continuity of Operations during COVID-19' grants. Continued dissemination of the 2020 Global SAI Stocktaking report and data is the major deliverable of the Measurement and Monitoring component. In the advocacy and communications component we plan to launch new and innovative advocacy interventions adjusted to the "New normal" post COVID-19 era, including the production of success stories that highlight the agility, efficiency and coordination in SAI capacity development and SAI performance during and after the pandemic.

¹ Renamed from Global Call for Proposals Tier 2 (GCP T2) in 2021

C. Delivery

Partnerships

GFU is the unit responsible for coordinating partnerships within the IDC including partnerships² that other workstreams manage and lead. Aligned with the current strategic plan the GFU makes efforts to foster and maintain partnerships with the following partners :

INTOSAI – INTOSAI bodies continue to be primary partners for IDI for the delivery of products and support to the members. For example, IDI will continue work in partnership with the members of the INTOSAI Global Survey Committee (The INTOSAI Chair, General Secretariat, Regional Secretariats (including AFROSAI E and CREFIAF), the INTOSAI Goal Chairs) to deliver and disseminate the main findings of the 2020 Global SAI Stocktaking report at the global and regional level. GFU will also continue the cooperation with the Capacity Development Committee (CBC) in support of peer to peer coordination and the Policy, Finance and Administration Committee (PFAC) in exploring funding support. GFU will work with the INTOSAI regions' to support SAI and donor coordination, concept note development and identify SAIs to benefit from targeted support through GSAI.

SAIs – SAIs remain important partners also in 2022, where the IDI benefits from partnerships with a vast group of SAIs including receiving staff support. GFU has also worked directly with SAIs in terms of helping them secure funds from the INTOSAI Continuity of Operations and Saudi FISP grants.

IDC – GFU leads the efforts in supporting the IDC partnership. Partnership with IDC and its members helps in communicating the main conclusions from key IDI products such as the Global Stocktaking and to advocate for support on prioritised areas. Both the IDI and the IDC members will continue to make joint efforts in supporting SAIs in areas of common interest such as SAI Independence.

Other partners - Finally, we will continue our cooperation with other organisations working within the field of public financial management and accountability, where partnering can increase the impact of our work. GFU manages the partnership with the IBP, including the renewal of the bilateral agreement and support to identifying new projects between IDI and IBP.

GFU will also lead and scale up IDI's efforts in partnering with IMF on activities such as their capacity development programme for SAIs (CD), ad hoc training on SAIs and Anti-Corruption, and annual dialogue between IMF and SAI leaders.

GFU receives 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. GFU also draws on IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), UK Foreign, Commonwealth and Development Office (FCDO) and the Austrian Development Agency (ADA).

² Partnerships and cooperation with other IDI work streams include: INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI Capacity Building Committee's (CBC)'s Task Force for INTOSAI Auditor Professionalisation, INTOSAI Knowledge Sharing Committee (KSC), INTOSAI General Secretariat, all INTOSAI regions, SAI Saudi Arabia and a strategic partnership agreement with the SAI of Indonesia. External partnerships include: the World Bank, the World Justice Project (WJP), the Global Initiative for Fiscal Transparency (GIFT), the Transparency International (TI) SANCUS project, the Extractive Industry Transparency Initiative (EITI), the Open Government Partnership (OGP), OXFAM, UN Women, the United Nations Mission in South Sudan (UNMISS), the Open Contracting Partnership (OCP) and Transparency International (TI).

Delivery Mechanisms

COVID-19 has highlighted the need to use technology-enabled tools to provide remote support instead of on-site events. All support is currently delivered through this mode. It is expected that during the year 2022, online delivery mechanisms will continue to be strengthened while returning to essential on-site events.

With the assumption of some essential travel resuming from early 2022, delivery will include on-site presence (when possible and relevant) and remote support for the different components. Priority will continue to be given to:

- Partner activities with IMF on SAI development
- INTOSAI-Donor Steering Committee (IDSC) annual meeting and support
- Facilitation of GSAI (new round of GCP T2) process with the selection of new SAIs
- 2020 Global SAI Stocktaking report dissemination activities
- Review and renew GCP Tier 1 mechanism
- Workshops on SAI and donor engagement

D. Outline Plan 2022

IDI's annual plans are presented within the context of the IDI Strategic Plan 2019-23. The 2022 plan builds on IDI's prior achievements, and towards future achievements.

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
COMPONENT 1: Strategic Partnerships			
Support implementation of the IDC Strategy	<ul style="list-style-type: none"> • Developed the 2020-2030 IDC Strategic Plan • Organised leadership calls, consultation, and coordination of annual IDC meetings • Organised strategic dialogue between IDI Board and INTOSAI-Donor Steering Committee (IDSC) • Led the development of GCP Tier 1 and GCP Tier 2 current round 	<ul style="list-style-type: none"> • Organise leadership calls, consultation, and coordination of annual IDC meetings • Finalised the appointment of the IDSC Independence Goodwill Ambassador • Organise strategic dialogue between IDI Board and INTOSAI-Donor Steering Committee (IDSC) • Lead on the development of the GSAI • Lead on the review of GCP Tier 1 	<ul style="list-style-type: none"> • Continued support to the implementation of the IDC Strategy and planned 2023 activities • Develop communications packages and/or programmes to raise awareness of SAI among citizens, including through Civil Society Organisations (CSOs)

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
		<ul style="list-style-type: none"> Develop and finalise IDC communications materials to facilitate links between SAIs and donors, including IDC website, IDC video, IDC SAI communication packages, IDC success stories, newsletters and social media 	
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> Strategic support provided to five INTOSAI regional bodies 	<ul style="list-style-type: none"> Train INTOSAI Regions virtually on donor engagement Support Well governed SAI work stream in developing guidance for regions on Strategy, Performance, Measurement and Reporting(SPMR) in their development of Guidance for Regions in Strategic Management Develop an internal strategy for support to regions based on results on GSR and internal mapping 	<ul style="list-style-type: none"> Implement strategy for support to regions based on results on GSR and internal mapping
Support the partnership with IMF	<ul style="list-style-type: none"> Established dialogue with IMF in response to SAI audit commitments for emergency financing Supported design & implementation of IMF CD programme for SAIs Published & launched joint staff note on Role of SAIs in Audit of Emergency Financing Carried out a survey and published status 	<ul style="list-style-type: none"> Support IMF Capacity Development(CD) programme for SAIs, including series of regional seminars and establishing IMF-SAI bilateral support initiatives Arrange global event on the role of SAIs in fighting corruption, around the publication of IMF book on governance in Sub-Saharan Africa 	<ul style="list-style-type: none"> Support IMF CD programme for SAIs Support IMF training & seminars on working with SAIs Act as a focal point for engagement between INTOSAI and the IMF Complete and publish the review of IMF-SAI engagement in response to COVID-19 emergency financing

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> report on SAIs and the audit of emergency financing Supported ad hoc IMF training including on the role of SAIs and roll-out of round tables with SAIs Drafted a chapter on the role of SAIs in fighting corruption for IMF book on Governance in Sub-Saharan Africa 	<ul style="list-style-type: none"> Act as a focal point for engagement between INTOSAI and IMF Design retrospective review of IMF-SAI engagement in response to COVID-19 emergency financing Use joint staff note strategically to attract new partners 	<ul style="list-style-type: none"> Use papers strategically to attract new partners
Support other partnerships established by the IDI work streams	<ul style="list-style-type: none"> Supported IDI- IBP partnership, including disseminating results of IDI-IBP report “Audit and oversight ecosystem” Initiated dialogue on potential collaboration with Inter-Parliamentary Union (IPU) 	<ul style="list-style-type: none"> Lead the potential extension of the partnership agreement with IBP Lead potential collaboration with Inter-Parliamentary Union (IPU) Maintain an overview of ongoing or potential partnerships Identify potential partners 	<ul style="list-style-type: none"> Coordinate seven strategic partnerships by end of the strategic plan Guidance for partnerships established Maintain an overview of ongoing or potential partnerships Identify potential partners
COMPONENT 2: Brokerage			
Global Call for Proposals Tier 1 (GCP T1)	<ul style="list-style-type: none"> Raised awareness of availability and benefit of GCP T1 Implementation of GCP T1 strategy 62 SAIs cumulatively supported (Tiers 1 and 2 or through SAIs engaging donors workshops 53 SAIs supported through the implementation of the INTOSAI ‘SAI continuity of Operations during COVID-19’ grant Supported the design of the SAUDI FISP grant 	<ul style="list-style-type: none"> Propose new brokerage strategy (building on GCP T1) in discussion with IDC Leadership Conduct quarterly virtual meeting space for SAIs and providers of support from Q3 Share success stories, lessons learnt and key findings via articles, webinars and social media Consider creating and maintaining excel database of SAIs needs and performance 	<ul style="list-style-type: none"> Support 10 SAIs cumulatively through new brokerage strategy Conduct quarterly virtual meeting space for SAIs and Providers of Support
Global SAI Accountability initiative (GSAI) (formerly GCP Tier 2)	<ul style="list-style-type: none"> Established round one of the GCP Tier 2 (now GSAI) 	<ul style="list-style-type: none"> Support SAI selection for a new round of GSAI 	<ul style="list-style-type: none"> Implement planning phase of GSAI

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> Led the preparations of the GSAI which will be launched in 2022 	<ul style="list-style-type: none"> Coordinate pool of potential financial and technical partners for GSAI Conduct one Readiness workshop with selected GSAI SAs and providers of support Implement planning phase of GSAI 	<ul style="list-style-type: none"> Support Phase 1 of GSAI
Strengthening SAI-donor knowledge and relations	<ul style="list-style-type: none"> Conducted SAIs engaging with Donors workshop in OLACEFS region in 2021. Similar workshops have been conducted previously in other regions. 	<ul style="list-style-type: none"> Conduct one SAIs Engaging with Donors workshop in CREFIAF (in-person) Conduct two Donors Engaging with SAIs³ workshop in CREFIAF and OLACEFS region (in-person) 	<ul style="list-style-type: none"> Support SAIs in strengthening engagement with donors Conduct two Donors Engaging with SAIs workshop
Strengthening SAI-SAI Peer Provider knowledge and relations	N/A	<ul style="list-style-type: none"> Participate in CBC work stream in support of peer-to-peer coordination 	<ul style="list-style-type: none"> Participate in CBC work stream in support of peer-to-peer coordination
Enhancing country-level coordination mechanisms	<ul style="list-style-type: none"> Raised awareness on benefits of coordination and best practices via success stories and workshops Supported 25 SAIs in creating a country-level coordination plan 	<ul style="list-style-type: none"> Develop success story on coordination Support 15 SAIs in creating a country-level coordination plan as a result of SAIs Engaging Donors workshop 	<ul style="list-style-type: none"> Support 15 SAIs in creating a country-level coordination plan
COMPONENT 3: Measuring and Monitoring SAI Performance and support			
Be the steward of Global SAI Performance Data and provide insights on SAI performance	<ul style="list-style-type: none"> GSR 2020 with an accompanying website launched GSR Gender Annex published and launched IDI-IBP report "Audit & Oversight Ecosystem" developed, published & disseminated INTOSAI Global Survey Database established 	<ul style="list-style-type: none"> Disseminate, communicate and advocate for SAIs based on results from the GSR 2020 Report Develop guidance for GS 2023 Regional insights on SAI Performance based on GSR disseminated to all INTOSAI regions Conduct analysis of SAI Performance and 	<ul style="list-style-type: none"> Conduct other analyses based on GS Database data Launch Global SAI Stocktaking Report 2023

³ SAIs Engaging with Donors are aimed at SAIs while Donors Engaging with SAIs are aimed at donors and understanding how to support SAIs

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<ul style="list-style-type: none"> • Host interactive GSR web/microsite, and provide relevant comms packages for onward communications • Integrate GSR feedback with other communications efforts eg Gender Based Violence 16 Days of Activism in Gender Annex 	<p>democratic backsliding based on database data</p> <ul style="list-style-type: none"> • Manage the Global Survey database 	
Inform the SAI-donor community on CD support to SAIs	<ul style="list-style-type: none"> • SAI Independence and gender equality criteria built in SAI CD database platform • Registration of projects focused on SAI Independence and gender equality started • SAI Independence and gender equality work within the IDC Portal highlighted • Bi-annual updates of information • SAI CD Database linked with partner's databases 	<ul style="list-style-type: none"> • Use gender data from SAI CD database for IDI Gender Strategy implementation • Ensure continuous updates; including projects targeting SAI Independence and gender equality • Assess and improve quality of the IDC Portal through user survey and auto-evaluation • Disseminate information about SAI-support status and SAI performance and needs to donors 	<ul style="list-style-type: none"> • Support planned IDI gender knowledge/resource center with information from SAI CD Database. Ensure continuous updates. Including projects targeting SAI Independence and Gender equality • Test, refine and update the SAI CD database linkages to partners' databases
Provide and manage information on SAI performance	<ul style="list-style-type: none"> • SAI country pages in SAI CD database populated with basic country information • IDI information on the International Aid Transparency Initiative (IATI) platform updated 	<ul style="list-style-type: none"> • Explore available Information Management Systems that may help IDI in improving storage and usage of data including on SAIs needs and performance. • Populate SAI country pages with basic country information • Update IDI information on the IATI platform 	<ul style="list-style-type: none"> • Update SAI country pages with 2020 Global Survey information where possible • Update IDI information on the IATI platform
IDI sustainability reviews	<ul style="list-style-type: none"> • Sustainability Review Implementation plan drafted 	<ul style="list-style-type: none"> • Finalise and implement IDI Sustainability Review plan 	<ul style="list-style-type: none"> • Follow up on results from 2022
COMPONENT 4: Advocacy and communications for behaviour change			

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> Two success stories published Promoted IDC response to COVID-19 crisis and the New Normal GCP T1 communication addressing COVID-19 crisis launched and disseminated SAI Independence resource kit for in-country donor staff published SAI Independence Ambassador appointment process finalised Delivered seminar series with five sessions connected with SC meeting Restructured IDC website 	<ul style="list-style-type: none"> Publish two success stories Update IDC website Promote IDC response to the New Normal Promote GCP Tier 1 and Tier 2 through all channels of communication Support communication of new SAI Independence Ambassador's global efforts Disseminate SAI Independence resource kit for in-country donor staff Identify channels and opportunities for communications towards CSOs 	<ul style="list-style-type: none"> Develop and publish two success stories aligned with IDC Strategy Promote GCP Tier 1 and Tier 2 through all channels of communication Hold a session at SC meeting to reinforce good practices in capacity development initiatives through a real case study Deliver SAI Independence session at the SAI-Donor engagement workshops
IDI communication and advocacy	<ul style="list-style-type: none"> Social media messaging adjusted to COVID-19 /New Normal IDI response to COVID-19 crisis communicated through the webpage, guidance on new forms of support, research papers, eLearning system IDI success stories developed and published IDI identity manual developed Disseminated, and advocated for SAIs based on recommendations from the IBP/IDI report and 2020 GSR Integrated gender equality in annual 	<ul style="list-style-type: none"> Develop, agree and implement company-wide communications and social media strategy Develop, support and maintain an IDI design aesthetic and brand, with flexibility for workstream branding, across the IDI website, GPGs, articles, social media with support from an in-house designer Refine and implement IDI identity manual and style guide Continue response to COVID-19 crisis (COVID-19 communication channel -webpage, guidance on new forms of support, 	<ul style="list-style-type: none"> Develop and disseminate IDI success stories Design and re-develop IDI website to reflect new strategic plan and for ease of use and access Target communications and advocacy based on key issues found in the 2023 GSR (global events, presentations, webinars, regional discussions, etc.) Develop, agree and implement reputation management strategy and procedures Develop and roll out a SAI 'practical communications'

Component and Initiative	Achievements (to end 2021)	Plan 2022	Tentative Plans 2023 onwards
	<p>communications & advocacy</p> <ul style="list-style-type: none"> • Developed gender webpage as part of the IDI website • Explored IDI knowledge/resource centre options for gender equality • Update Website including re-designing a coordinated homepage, reconfiguring menus and improving media centre and newsfeeds 	<p>research papers, eLearning system)</p> <ul style="list-style-type: none"> • Complete update of IDI website started in 2021 • Develop and disseminate success stories • Coordinate, balance and integrate communication of workstream initiatives and activities through articles, social media and other (eg webinars) • Raise awareness of the contribution that IDI work streams are making towards INTOSAI objectives by sharing campaigns with stakeholders • Strengthen IDI profile as SAI 'subject matter expert' through articles, shared events and social media connections with IDI partners and stakeholders, and the broader PFM community • Gender - Integrate gender equality in annual communications & advocacy work plans and budget • Explore IDI knowledge / resource centres. 	<p>programme for effective communications</p>
GFU General Management			
Planning and monitoring		Revisit GFU structure to develop and define components for better implementation of portfolio	

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

SAI leadership will be key target audiences for our awareness raising objectives for donor engagement (ensuring SAI led processes) and our advocacy work surrounding the 2020 Global SAI Stocktaking Report including Gender annex and IDI-IBP report “Audit and Oversight ecosystem”.

SAI Communications and Stakeholder Engagement

The workshop on SAIs Engaging with Donors will assist SAIs in developing a donor engagement strategy as well as how to identify and map key stakeholders.

Inclusiveness and Gender

Gender will be incorporated into main tasks for this year:

- Explore how gender can be integrated into potential new partnerships
- Conduct gender analysis on new initiatives under GFU
- Explore the possibility of using the existing database and its gender elements for the planned IDI Gender Knowledge/Resource Centre
- Continue registration of SAI capacity development projects targeting SDG5 or gender equality in the SAI-Donor Database.
- Continued support to IDI Gender focal point on communication

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 continues to affect GFU’s ability to deliver capacity development through physical delivery resulting in lower SAIs’ participation in virtual events due to lack of IT infrastructure; Mitigation measure: improve GFU’s delivery of virtual and hybrid solutions, enable enhancement of SAIs IT infrastructure through facilitating donor support.

G. Expected Results

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
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	Global Stocktaking Report published. Downloads: Eng: 500 Fre: 50 Spa: 50 Ara: 50	Global Survey designed	Global Stocktaking Report published
					Actual	Draft global survey designed	Global Survey launched	N/A	N/A	N/A
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 study designed	Synthesis study published	Synthesis study designed in light of mid-term evaluation of Strategic Plan 2019-2023	Synthesis study published
					Actual	Established	Postponed to 2021	Postponed	N/A	N/A
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	5	7
					Actual	4	5	N/A	N/A	N/A
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	5	6	6
					Actual	5	5	N/A	N/A	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results				
						2019	2020	2021	2022	2023
		organisational development (e.g. use of Strategic Management Guide for Regions)								
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	70	75
					Actual	47	47	62	N/A	N/A
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	8	8
					Actual	10	13	N/A	N/A	N/A

Explanation for amendment, addition or removal of indicators: Indicator no. 30 - Addition of targets for 2022 and 2023 owing to deferment of synthesis study exercise; Indicator nos. 31,33 & 34- Upward revision of targets for 2022/2023 to build upon previous results