



Professional SAIs

Operational Plan 2024



A. Objective

To support SAIs in enhancing sustainable SAI Audit Practices, which are responsive, add value, deliver quality and impact on a sustainable basis for contributing to better societies and improved lives.

B. Strategy

In keeping with the overall IDI strategy for 2024- 2029, we have restructured this workstream:

- To provide more holistic, predictable, and regular support
- To explore and set up shared service arrangements
- To focus on sustainability in terms of capacity development as well as value delivered by SAIs
- To have a future orientation - both in the services we offer to SAIs as well as supporting SAIs in future orientation in their audit practices
- To continue our focus on gender and inclusion

We plan to achieve this strategic intent by delivering value across four key areas:

Competent SAI Auditors, Effective SAI Audit Leaders, Sustainable Audit Practices, and Raised SAI Audit Profile.

These four deliverables cut across the professional and relevant SAIs work stream. In the professional SAIs work stream we will focus on growing competencies of SAI auditors in core audit practices – financial, performance and compliance audits as well as cross-cutting competencies. Under the Competent SAI Auditors value delivery area, we are establishing the Centre for SAI Audit Professionals (The Centre) as a place for SAI auditors to come together to grow their professional audit competence. It will be a place to experiment, innovate, learn, obtain professional qualification, strive for excellence, network and be future-ready. The Centre is a long-term predictable solution

which will be scaled up as per demand and availability of resources.

Under the value delivery area of effective SAI Audit Leaders, we will continue to grow SAI Young Leaders and engage with SAI leadership at different levels on a variety of topics related to audit. We plan to offer SAIs holistic support for enhancing sustainable audit practices.

In addition, we recognise that helping SAIs sustainably develop professional audit practices will enable them to raise their audit profile, gain greater credibility, and earn public trust. As part of Facilitating Audit Impact (FAI), we will support SAIs in setting up strong stakeholder coalitions in their audit practice, including key stakeholders such as audited entities, civil society organisations, citizens, and parliamentarians.

Furthermore, we will continue to partner with INTOSAI bodies and further strengthen our cooperation with INTOSAI regions. While continuing our well-established partnerships, we will explore new partnerships with professional bodies, such as professional accountancy organisations, academia, civil society organisations, multilateral international bodies, parliamentarians, and standard-setting bodies to include SAI perspectives and demonstrate the value of SAIs' audit work.

C. What's New?

We would highlight **three** new developments planned to start in 2024.



1. The Centre for SAI Audit Professionals

will start its functions in 2024. It will offer services to SAIs across the world in a blended format. Besides building an extensive and accessible online platform, the Centre will also organise in-person interactions for SAI auditors. It will offer five elements of support. Under

Future SAI Audit, we will bring together audit professionals from SAIs and stakeholders to explore, experiment and innovate solutions for future SAI audits and auditors. This includes experiments in trends like auditing technology and climate action.

Professional Audit Practice Resources will offer a library of up-to-date tools and guidance on core audit practices. The **Professional**

Certification stream will offer professional education qualifications for SAI auditors through Professional Education for SAI Auditors (PESA) in Financial Audit (FA), Performance Audit (PA), and Compliance Audit (CA), certification for learning specialists and a certificate for quality management specialists. **Professional Learning and Growth** stream will create opportunities for focused learning on a variety of specific areas within the three audit streams, without any certification requirements. Under **Continuous Professional Development** we will foster alumni

networks of certified pools. We have seen much demand for data analytics and audits of technology as topics for CPD.

2. We also plan to start piloting **Shared Services Arrangements** for supporting SAIs in implementing system of audit quality management. Many SAIs face challenges in having in place a critical mass of qualified quality management persons. Building a pool of resources at the INTOSAI and regional level can facilitate support to SAIs in calling on such resources to support their quality management implementation. We plan to work together with partners to develop a certificate for quality management specialists and foster a network that can provide shared services across the INTOSAI community.
3. In 2024 we will also start providing holistic and in-depth support to SAIs for enhancing **Sustainable Audit Practices**. This would build up on the needs assessment conducted in 2023. The nature and scope of such support will be determined based on a comprehensive needs assessment conducted by the SAI team with IDI support. Based on this we can offer support in areas such as strategic and annual audit planning, development, and maintenance of audit methodology, growing competent SAI auditors, building robust follow-up systems, setting up systems of audit quality management and importantly raising SAI audit profile. We plan to offer such support in FA, CA and PA. This area of work will be scaled up based on demand and availability of resources.

As can be seen from above, IDI's new strategic priorities in the Strategic Plan 2024-2029 (sustainability, digitalization, and trust in SAIs) are well integrated and cut through the new structure of the Professional SAIs work stream.

D. Delivery Mechanisms for Sustainable Change

Partnerships

Working together has been a cornerstone of IDI's service delivery model. We work together with participating SAIs, as we follow a facilitatory approach to capacity development. We work together across the INTOSAI community to build synergies and mobilise shared resources and we work together with partners outside the INTOSAI community for shared purposes. While we partner extensively, we will explore new partnerships, especially with professional accountancy organisations, academia, and other professional bodies for developing the competencies of SAI auditors and for exploring future SAI audits. For example, we will work with the Association of Chartered Certified Accountants (ACCA), the International Federation of Accountants (IFAC) and the INTOSAI Working Group on Environmental Audit (WGEA) for exploring the role of SAIs in providing independent oversight on sustainability reporting in the public sector. Our partnerships will also help us advocate and create awareness about the role of SAIs in new areas of audit.

Delivery Mechanisms

1. **Centre for SAI audit professionals** - The Centre is a brand-new delivery mechanism that pulls together a number of learning and growth opportunities for developing the competencies of SAI audit professionals. As it is a long-term predictable solution, it will help SAIs in building a critical mass of competent SAI auditors.
2. **Support for systems building** - As a mechanism for sustainable change we will focus on systems rather than supporting SAIs in developing one-off products. For example, instead of supporting a SAI in

developing ISSAI compliant audit methodology, we plan to support SAIs in also having in place a system for developing and maintaining ISSAI compliant audit methodologies on a regular basis.

3. **Support for strategic audit planning** – We plan to provide support for strategic audit planning, which helps SAIs in thinking ahead, scanning their environment for trends, ascertaining internal and external stakeholder expectations, and formulating realistic plans to fulfil their audit vision.
4. **Leadership development** – we will continue to grow SAI Young Leaders and engage with SAI leadership at different levels for sustainable SAI audit practices. We would like to engage with SAI leaders in bringing them new trends and thinking in the audit profession for example system of audit quality management.
5. **Digital solutions** – We plan to scale up and diversify the digital professional education solutions we offer. This will include the use of upgraded digital platforms like Moodle Workplace and tools for analysis, design and delivery of digital education and support. More importantly, we will also explore new and updated pedagogical solutions to deliver robust professional education.

E. Outline Plan 2024

1. Plans for Value Deliverables

In this section, we have outlined the specific plans we have under each of the four value deliverables for 2024.

I. Competent SAI Audit Professionals

We have planned the following to be delivered under the *IDI Centre for SAI Audit Professionals*.

- i) **Future SAI Audit:** We have brought together the work under SAI Innovations and Portfolio of Experiments. In **SAI Innovations** we plan to organise:
 - One SAI Innovations Framing webinar "Innovating for Climate Change" in Q2
 - Two SAI Innovation Marketplaces - in Q1 and Q3.Under **the Portfolio of experiments**, we plan to introduce two new projects in the portfolio:
 - SAIs' independent oversight on Sustainability Reporting in the Public Sector. We will build further on the work done with ACCA and IFAC in 2023. We also plan to cooperate with WGEA to engage in awareness raising.
 - Sustainable Audit Practices in Small Island Developing States (SIDS) – we can cooperate with the INTOSAI Capacity Building Committee (CBC), Asian Development Bank (ADB) and other partners to explore specific capacity development requirements of SIDS for having in place sustainable audit practices.
- ii) **Professional Audit Practice Resources:** We plan to carry out major review of International Standards of Supreme Audit Institutions (ISSAI) Implementation Needs Assessment Tool (iCATs) in FA, PA, and CA to reshape them as a broader diagnostic tool for ascertaining needs related to sustainable audit practices. We plan to add four playbooks to the library in Arabic, French, Spanish and English (System of Audit Quality Management, Planning for Impact, Stakeholder Coalitions, and Robust Follow-up System) by Q3 (*a playbook then enumerates and illustrates different ways or 'plays' of achieving the intention of the standard. It also provides practical advice on selecting a fit-for-purpose solution which is appropriate to the capacities and context of the SAI*). The existing professional audit practice resources are available at <https://www.idi.no/work-streams/professional-sais/work-stream-library>.
- iii) **Professional Certification:** This stream under the Centre will be the new home for IDI's flagship certification for SAI auditors: Professional Education for SAI Auditors (**PESA**). We have planned the following for 2024:

- **PESA English** – All SAI auditors participating in PESA English will be offered assessment exams in May and November. We will also start a new PESA cohort in English in Q2.
- **PESA Spanish** – We plan to launch the Spanish version of PESA in Q3 of 2024.
- **PESA Arabic** – We plan to start work on the Arabic version of PESA in 2024 to launch it in 2025.
- **PESA French** – We will explore possibilities of offering PESA in French during 2024.

Detailed information on PESA is available at <https://www.idi.no/work-streams/professional-sais/pesa>.

Certificate for Audit Quality Management Specialist – We plan to start work on a certificate for audit quality management specialists in 2024. This would involve developing a competency framework, curriculum and first draft of the design for the certificate. The professional education and assessments will be conducted in 2025. We will start in English and then scale up to other languages.

- iv) **Professional Learning and Growth**: The stream will work together with the Sustainable Audit Practices initiative to design and develop professional education on strategic and annual audit planning, the system of audit quality management, robust follow-up system and the development of a competency framework and curriculum for performance auditors at induction and intermediate level.
- v) **Continuous Professional Development (CPD)**: Under this stream we will finalise a CPD policy for our graduate pools, offer CPD opportunities for SYLs and learning professionals and launch the alumni network and Learning Circle for PESA certified SAI auditors.

The work of the Centre as well as all blended support provided under this workstream and across IDI depends on having a robust, accessible, and scaled-up digital education solution in the IDI. In 2024 we will continue to update and scale up digital education infrastructure to provide a Learning Management System (LMS) for global audiences ensuring seamless access to courses, resources, and collaboration tools for developing accessible learning material and enabling networking opportunities amongst the community and peers in the audit world. We will also assess potential migration to a corporate Moodle infrastructure called Moodle Workplace and consider the implications of the use and application of artificial intelligence in digital education.

In 2025 and 2026 we will continue with our annual activities under the five streams of the Centre. Amongst others, we will launch the Arabic version of PESA in 2025. Based on the competency frameworks developed for induction levels under the IDI-ADB project, we will explore laddering PESA to provide an introductory level certificate for SAI auditors building up to professional level qualification through PESA.

II. Effective SAI Audit Leaders

SAI Young Leaders: Under our new strategic plan we will continue to offer SAI Young Leaders on a global basis, starting a new cohort every alternate year for upto 25 selected SYLs. In 2024 we will select and announce winners of the SYL Awards for the 2022- 2023 Cohort by Q 2. We will launch the 2024-2025 cohort in Q1, finalise selection of SYLs by Q3 and organise the first face to face interaction for the new cohort in Q4. Detailed information on SYL is available at <https://syl.idi.no/>.

Leadership Forums: We plan to organise a Leadership forum for SAIs participating in IDI-ADB project on Sustainable Performance Audit Practices in Q2. We will cooperate with SAI Governance department at IDI and OECD to organize a Master Class on Performance Audit for SAI leaders from SAIs in OECD countries in Q1.

In 2025 and 2026 we plan to organise Leadership forums on an annual basis on different areas related to core audit practices. We will graduate the SYL 2024 – 2025 cohort and launch the SYL 2026 – 2027 cohort for yet another batch of promising SYLs. SYL Awards will be given away during 2025 INCOSAI.

III. Sustainable SAI Audit Practices

We have the following plans in 2024 under this value deliverable.

IDI ADB Sustainable Performance Audit Practice: We will start Phase II support for SAIs of Bangladesh, Bhutan, Mongolia, Nepal, Papua New Guinea, and the Philippines participating in IDI-ADB Sustainable PA Practices in Asia and the Pacific. The activities planned include the design, development, and delivery of support in areas of strategic and annual audit planning, the system of audit quality management, robust follow-up system and the development of a competency framework and curriculum for performance auditors at induction and intermediate level. This work will be a cooperation with the Centre.

We will also launch **IDI-ADB Sustainable FA practices** for two SAIs (Laos PDR and Timor Leste) with Phase I consisting of a comprehensive ISSAI Implementation Needs Assessment.

In 2023 we had planned FAI pilots for planning for impact and robust follow-up mechanisms. We will conduct these pilots with the six SAIs participating in the IDI- ADB Sustainable Performance Audit .

System of Audit Quality Management (SoAQM): We will continue support to 12 SAI under the global pilot on the system of audit quality management. The IDI support for the pilot is not intended to impose policies and procedures on the SAI. Rather, it aims to empower the SAI to determine the best system design based on its unique characteristics. The focus of the initiative is to help SAIs implement a risk-based approach to quality management, proactive monitoring and remediation processes, and system evaluation. These critical processes will inform the design of the other components of the SoAQM. In the pilot initiative, the IDI envisions that participating SAIs will have a fit-for-purpose SoAQM that promotes continuous improvement in the long run through its embedded self-correcting mechanism.

Subject to our agreement with PASAI, we also plan to launch an SoAQM pilot for SAIs in the PASAI region

Detailed information on SoAQM pilot is available at <https://idi.no/work-streams/professional-sais/the-system-of-audit-quality-management-pilots-for-sais-eaq>.

In 2025 and 2026 We will continue with IDI-ADB Sustainable Performance Audit Practice and IDI-ADB Sustainable FA practices. We hope to expand the number of SAIs benefitting from such support and offer this in collaboration with other development partners in other INTOSAI regions. Based on demand and resources we also plan to offer such support for compliance audit. On System of Audit Quality Management we will continue support to SAIs for setting up SoAQM and subject to demand and resources offer this in other IDI languages starting from 2026.

IV. Raised SAI Audit Profile

- To support SAIs in raising their audit profiles, we will work at the SAI level in cooperation with the IDI-ADB project to raise profile for performance audits with internal and external stakeholders. This will include preparing a roadmap for advocacy and stakeholder engagement, engaging with national standard setters to recognise performance audits in the SAI auditor's competencies and supporting SAIs in engaging to expand entry-level auditor requirements to performance audits.
- In the Centre we will work with IFAC and ACCA and possibly the WGEA to create awareness both within and outside the INTOSAI community on the role of SAIs in providing oversight on sustainability reporting. This work will also include engagement with standard setters, Professional Accountancy Organisations (PAO), and academia.
- We will also scale up discussions with professional bodies including professional accountancy organisations for scaling up PESA and explore if PESA can be offered outside the SAI community to a broader community interested in the audit profession.
- We will further strengthen our cooperation with the INTOSAI Professional Standards Committee (PSC) and its subcommittees as well as the INTOSAI Capacity Building Committee (CBC), particularly the Task Force on INTOSAI Auditor Professionalisation (TFIAP) to work on several areas including competency frameworks for auditors, competencies for audit quality management, competencies for providing assurance on sustainability

reporting and exploring competencies and capacity development support required for professionalization of SAs from SIDS.

We will also further strengthen our cooperation with INTOSAI regions. In 2024 we will start by organizing meetings with ASOSAI, EUROSAs, OLACEFS and PASAI to discuss regional needs in the context of IDI's new strategic plan. We will also participate in similar discussions organized by the SAI Governance Department in IDI.

In 2025 and 2026 We will continue upscaled engagement with a wide set of INTOSAI and other key stakeholders to help SAs in demonstrating value.

2. Indicators

i) Common indicators across Professional SAs and Relevant SAs work streams

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P3 SAs demonstrating their value to the public	Publication of SAI audit results	For SAs with the mandate to publish, cumulative number of IDI-supported / cooperative audits with findings or opinions published (as stand-alone reports or as summaries in the SAI's annual report)	2023	0	13	25	30
Short-term outcomes	P2 Strengthening SAI strategic stakeholder engagement	SAs engage with stakeholders in setting their audit plans	Cumulative number of SAs supported by IDI to strengthen engagement with stakeholders in their audit process	2023	0	4	6	6
Short-term outcomes	S2 Sustainable SAI Audit Practices	SAs strengthen their systems for strategic audit planning	Cumulative number of SAs supported by IDI to strengthen their system for strategic/annual audit planning and mainstreaming issues relevant to stakeholder needs and expectations (e.g. technology audits, SDG audits, equal futures audits, and considerations of equality, diversity and inclusion)	2023	0	37	48	56
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving audit methodology	Cumulative number of SAI audit practices where IDI has helped to set up or strengthen systems for developing & maintaining audit methodology in accordance with the ISSAIs	2023	0	7	7	7
IDI Output	S2 Sustainable SAI Audit Practices	Professional quality audit resources available across the SAI community	Number of professional quality audit resources available on the IDI website at the end of the year	2022	10	17	17	17

IDI Output	S2 Sustainable SAI Audit Practices	Professional education available across the SAI community	Number of different topics and languages on which professional education is made available to SAI auditors (open access or to at least one group of SAs in at least one language) during the year	2022	18	22	29	20
IDI Output	S2 Sustainable SAI Audit Practices	IDI facilitates knowledge sharing efficiently across the SAI community	Cumulative number of people benefitting from IDI knowledge sharing events provided to the SAI community (e.g. SAI Innovation webinars, market place events, LOTA talks, EFA voice, Auditing the SDG awareness raising events)	2022	4702	5530	5860	6190
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Number of IDI managed alumni networks (e.g. SYL circle, PESA graduates, Learning Specialist Circle, Quality Management Specialists) with at least one Continuing Professional Development event (face to face or online) during the year, including under the Centre for SAI Audit Professionals	2023	2	4	4	5
IDI Output	S2 Sustainable SAI Audit Practices	IDI's professional staff capacity development support is provided in an economic, efficient and effective manner	Number of people actively using IDI's digital education platform including the Centre for SAI Audit Professionals during the year	2023	1000	1200	1500	2000
IDI Output	S2 Sustainable SAI Audit Practices	IDI responds to SAI needs by facilitating SAI access to predictable capacity development support on which SAs can rely	Number of long-term predictable support offerings in the Professional & Relevant SAs portfolio	2022	5	10	19	19

ii) Indicators for Professional SAs work streams

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	S2 Sustainable SAI Audit Practices	SAI audit reports issued as per legal mandate	Cumulative number of SAI audit reports or opinions issued as per legal mandate on topics under the SAI's core mandate following IDI supported / cooperative audits	2022	39	39	45	45

Long-term Outcomes	S2 Sustainable SAI Audit Practices	SAIs report on audit impact	Cumulative number of SAIs supported by IDI that strengthen their reporting on audit impact (e.g. mainstream audit impact considerations throughout audits, measure the impact of their audits or publish information on their audit impact)	2023	0	0	8	8
Short-term outcome	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems for audit follow-up	Cumulative number of SAIs supported by IDI to strengthen their system for audit follow-up	2023	0	6	8	8
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through systems of audit quality management	Cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management	2023	0	13	20	20
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Cumulative number of SAIs supported by IDI to develop and issue, or strengthen, an auditor competency framework (covering cross-cutting competencies and at least one audit discipline: financial, performance, compliance)	2023	0	6	8	8
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Cumulative number of SAIs reporting that they have integrated PESA into their auditor professional development system	2023	0	0	8	11
Short-term outcomes	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	Cumulative number of SAI change strategies successfully implemented by SAI Young Leaders	2023	58	58	78	78
IDI Output	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems for audit follow-up	Cumulative number of SAI auditors capacity enhanced in robust audit follow-up systems under the Centre for SAI Audit Professionals	2023	0	0	19	19
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Number of languages in which the PESA Education and Reflection Platform is available, and assessments (exams) are offered twice per year, under the Centre for SAI Audit Professionals	2023	1	2	3	4
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Cumulative number of PESA participants completing SAI auditor professional education under the Centre for SAI Audit Professionals	2023	615	715	1000	1200
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through systems of	Cumulative number of participants completing professional education for Audit Quality Management	2023	59	104	104	104

		audit quality management	under the Centre for SAI Audit Professionals					
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving audit methodology	Cumulative number of SAI auditors trained in ISSAI Implementation Needs Assessments	2023	25	30	30	55
IDI Output	S2 Sustainable SAI Audit Practices	SAIs report on audit impact	Cumulative number of SAI auditors trained in Planning for Audit Impact under the Centre for SAI Audit Professionals	2023	0	18	18	18
IDI Output	P1 Strengthening SAIs' institutional environment	Effective SAI leaders facilitating change	Cumulative number of IDI-supported SAI Young Leaders demonstrating positive personal change (evidenced through their reflections portfolio)	2023	0	20	20	40
IDI Output	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	Cumulative number of SAI Young Leader graduates (that have successfully completed the SYL programme)	2023	58	58	78	78

F. Work stream focus on Gender and Inclusion

As a part of our work under Professional SAIs workstream, we have built 'inclusion' into the DNA of SAI auditors and SAI audit practices. Consequently, all efforts under this workstream continue to mainstream gender and inclusion. We also lead by example by striving towards gender and inclusion in IDI support by setting up accessible digital platform, gender-balanced and regionally balanced global teams and advocating for inclusion in our stakeholder engagement.

As mentioned in our previous plans and reports. we have worked a lot with gender and inclusion in PESA, SYLs, IDI global goods. In 2024 we will continue those actions. In this section, we would like to highlight some new work that we plan to take up.

1. Sustainability reporting and assurance in the public sector – in our engagement with stakeholders under this topic we have advocated heavily for considering all three dimensions of sustainability, including social inclusion, not just the environment.
2. Focus on SIDS – Our exploration of specific capacity development support for the professionalisation of SIDS is also an action that aims to leave no SAI behind and be inclusive in the capacity development support provided for professionalization.
3. We will work together with INTOSAI Compliance Audit Subcommittee (CAS) in developing their publication on Compliance Audit of Inclusiveness and Equality.
4. We will explore opportunities for mainstreaming inclusion considerations in new pieces of work like the System of Audit Quality Management, providing CPD opportunities, certificate of audit quality management specialists and scaling up iCATs to more comprehensive diagnostic tools for ascertaining SAI needs for sustainable audit practices.

G. Financial overview at work stream level

The Professional SAIs workstream budget for 2024 is as follows:

For 2024, Professional SAls work stream's total budget is NOK 23.4 million, which represents an increase of 33.3 % over the 2023 forecast. The main increase relates to direct staff and delivery costs. Direct staff costs for 9.0 staff (full time equivalent), including one new staff on PESA compared to 2023, working in the Work Stream is NOK 10.9 million representing an increase of 16.0%. Direct delivery costs for the work stream is NOK 8.4 million and represents an increase of 84.3% mainly due to restructuring of the workstream to include additional deliverables like the Centre and Sustainable Audit Practices. The balance accounts for apportioned overhead and support costs at the organisational level.

H. Risk Management

In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for the Professional SAls workstream:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Required expertise The work stream cannot secure the adequate number and competent expertise that it currently relies on to deliver initiatives related to sustainable audit practices, PESA and continuous improvement of professional audit practice resources.	High	Medium	Treat	<ul style="list-style-type: none"> Continuously identify and maintain a pool of professionals from within and outside SAls with relevant skills. Maintain relations with the existing resource pool and expand the base of resources. In-house professionals maintain continuing professional development in relevant areas Set up more formalised longer term organisational setup for PESA .e.g. Panel of Examiners for PESA assessments. We will also leverage on partnerships with SAls and other stakeholders to mobilise resources.
2) Absorption capacity of participating SAls The SAI may lack the capacity to absorb and sustain initiatives delivered by the work stream	High	Low	Treat	<ul style="list-style-type: none"> Offer support on a regular basis so that SAls join as per their requirement and convenience. Do a proper needs assessment in case of in-depth support to SAls. Improve coordination with other workstreams in IDI and other providers of support at SAI level.
3) Buy-in by SAI Leadership Participating SAI leadership at different levels does not support the change and the SAI fails to comply with the statement of commitments	High	Low	Treat	<ul style="list-style-type: none"> Engage with SAI leadership right at the beginning of the initiative to have leadership buy-in Besides heads of SAls, we can involve different levels of SAI leadership and create awareness about the initiative. We can especially engage with the functional and operational leaders.
4) Outreach of PESA assessments Inability to deliver PESA assessments in countries	High	Low	Treat/ Transfer	<ul style="list-style-type: none"> Work with Pearson and SAls to find ways to deliver exams. Communicate consistently about what is and isn't possible.

without a Pearson test centre especially where internet connectivity is limited.				
5) Availability of PESA data for planning and reporting Difficulties in accessing and managing PESA data owing to over reliance on key personnel	High	Low	Treat/Transfer	<ul style="list-style-type: none"> Standardise internal processes and run in a consistent manner. Explore options to outsource PESA data management.
6) Suitable participants for initiatives Difficulty in identifying suitable participants and teams for the initiative which will make it less impactful	High	Medium	Treat	<ul style="list-style-type: none"> Awareness raising ahead of the call for nominations. Reduce the number accepted if inappropriate candidates. Review and improve selection criteria
7) Quality of education material and professional audit resources The professional educational material and resources, may not add value.	High	Medium	Treat	<ul style="list-style-type: none"> Build capacity of resource persons and experts involved in development of education material. Create a regular stream of work on professional education best practices. Identify and agree on criteria for design and development of professional education material. Follow IDI Quality Management for Published IDI Documents, Policy & Guidance
8) Resistance to change SAI is not willing to change the ways of working and adapting to the required change (eg implementation of new standard and methodology)	Medium	Medium	Treat	<ul style="list-style-type: none"> Involvement of both SAI leadership and SAI staff in the process Emphasis on the SAI teams' roles in supporting the SAI capacity building in the longer term. Train and leverage SAI change agents. Develop effective SAI audit leaders.
9) Resources to scale up and provide long-term predictable support The work stream is unable to scale up its operations and provide predictable support owing to uncertainty of availability of resources	High	Low	Treat	<ul style="list-style-type: none"> Prioritize long-term initiatives while allocating resources. Create synergies in work done across initiatives. Explore cost recovery options for some initiatives. Widen the base of development partners. Scale up based on availability of resources.



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