INTOSAI
**IDI**
DEVELOPMENT INITIATIVE

**Relevant SAIs**

**Operational Plan 2024**

## A. Objective

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

## B. Strategy

In keeping with the IDI strategy 2024- 2029, we have restructured the work stream to:

- provide more holistic, predictable, and regular support

- help SAIs conduct audits in relevant and trending areas by empowering SAIs to recognize and address emerging trends, risks, and evolving stakeholder expectations.

- help SAIs showcase their worth, which in turn bolsters public confidence and helps reinforce SAI's position within the national accountability framework.

- aid SAIs in shaping future developments in public sector audit and being recognized as significant contributors in areas of national and global importance.

- continue our strong focus on gender and inclusion.

We plan to achieve this strategic intent of the workstream 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 While the

professional SAIs work stream focus is on audit practices, in this work stream we plan to support SAIs in demonstrating the relevance of their audit work by focusing on key trends like auditing digital transformation and use of technology in audits, auditing climate action, auditing for equal futures and auditing the implementation of 2030 agenda and sustainable development goals as well as exploring SAI role in providing oversight on sustainability reporting.

Under the value delivery area of competent SAI auditors, we plan to provide long-term predictable support for financial, performance and compliance auditors to use data analytics in their audits and conduct audits of technology. We also plan to build a pool of SDG auditors to help SAIs in using the whole-of-government approach in auditing SDGs. Besides regular streams of predictable support for developing competent auditors, we will also deliver professional education as a part of larger initiatives in areas of auditing for inclusion and equality, in auditing adaptation to climate change and other areas of significance that may be forecasted during the the IDI strategic plan 2024-2029.

Our endeavours to build **effective** SAI audit leaders will focus on developing Leveraging on Technological Advancements (LOTA) Pioneers and Equal Futures Audit (EFA) Changemakers under eponymous initiatives. Both initiatives aim to create change agents for technology and equality audits at the functional and team leadership levels in participating SAIs.

To meet stakeholder expectations and address global trends, IDI will support SAIs in This list may be adjusted to tackle new emerging issues and meet continuously evolving needs when required. We will continue to engage extensively with different partners for promoting and supporting the role of SAIs in emerging areas.

# C. What's New

As mentioned, we have restructured the work stream around four value deliverables. We would like to highlight three new developments planned to start in 2024.

## i.     Longer-term predictable support for technology auditors

 We recognise the transformation that technology can bring in the SAI audit world and the need for SAI auditors to be equipped to provide relevant audit responses to the digital transformation in the public sector. As such we plan to restructure LOTA Pioneers into two streams of regular support for technology auditors. While one stream will offer professional education and audit support for conducting technology audits, the other will build the competencies of auditors in using data analytics in audits.  We visualise technology audit professionals who are able to audit government digital transformation processes, build trust in government technology systems, establish a better regulatory framework for technology, and promote transparency, accountability, inclusion, and compliance in technology use. We plan to develop detailed competency frameworks, curriculum, professional education, and on-the-job support in the two streams.

## ii.     A pool of SDG Auditors

 We have been supporting SAIs in auditing SDGs since 2016. Such support has mainly included guidance and facilitation of cooperative audits on preparedness and implementation. To make our support more sustainable, we plan to work together with key partners to identify competencies required by SDG auditors

and build professional and practical education for developing those competencies. We believe that developing such a pool and offering such support on a regular basis will lead to high-quality and high-impact SDG audits on areas of national significance. Developing strategic audit plans for SDG audits will also be a part of the curriculum. We plan to support SDG auditors in mainstreaming audit perspectives on policy coherence, and multi-stakeholder engagement and leave no one behind, both in their strategic audit plans as well as SDG audits conducted.

### iii.    Explore long-term support for auditing climate action

We are currently supporting 47 SAIs in English and Spanish in auditing climate change adaptation actions. In 2024 we will continue this support and start support for Arabic-speaking SAIs. Given the significance of the topic of climate change and recognising the need to explore other areas including sustainability information on the environment, climate finance and energy, we will discuss longer-term cooperation with WGEA and other partners like ACCA and IFAC for supporting SAIs in auditing these areas.

## 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. We are constantly working and strengthening our relations with the INTOSAI regions and regional bodies. Beyond the INTOSAI community, we will partner with various United Nations bodies, such as the United Nations Department of Economic and Social Affairs (UNDESA), UN Women, United Nations Environment Programme (UNEP), United Nations Framework for Climate Change (UNFCCC), United Nations Office for Disaster Risk Reduction (UNDRR), United Nations Development Programme (UNDP), as well as other organisations like the Association of Chartered Accounts (ACCA), the International Budget Partnership (IBP), the Intergovernmental Panel on Climate Change (IPCC), the Inter Parliamentary Union (IPU), the World Bank (WB), the Open Contracting Partnership (OCP), the International Disability Alliance (IDA), and the United Nations Office of Internal Oversight Services (UN/OIOS). We will also explore partnerships with academia and citizens in areas of technology, climate action, SDGs and equality.

We also partner with and receive earmarked funding from development partners such as the Federal Ministry for Economic Cooperation (BMZ), Germany provides funding for the audit of SDGs implementation initiative through Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ); Inter-American Development Bank (IDB), and Office of the Auditor General of Canada, European Union (EU), Global Affairs Canada and General Court of Audit Saudi Arabia. The work stream also utilizes IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (SIDA), and the Austrian Development Agency (ADA).

### Delivery Mechanisms

1. **Long-term predictable competency development of SAI auditors -**we plan to introduce long-term predictable streams of support to develop competencies of SAI auditors in areas like auditing technology, using data analytics in audit and auditing SDGs. We hope that such support will help SAIs have in place and maintain a critical mass of competent technology and SDG auditors.

2. **Change Agents –** We will complete the graduation of LOTA Pioneers and EFA changemakers, who are visualized as change agents who will bring technology and equality to the SAI audit world. As a part of their development, we will focus on both the personal growth of the individuals as change agents and technology and equal future audit strategies which would be the first step to institutionalizing change at the SAI level. We have developed tools and guidance to support the change agents in facilitating these processes.

3. **A shared portfolio of up-to-date audit resources –** We will maintain a shared portfolio of audit resources like guidance, tools, question banks, knowledge assets and learning material in trending and emerging areas of SAI audits. This currently includes areas such as IT audit, audit of climate change adaptation actions, audit of equal futures, IDI's SDGs audit Model (ISAM), audit framework for leaving no one behind, resource page on SAI innovations and LOTA scan.

4. **Support for strategic audit planning** – we plan to provide support for strategic audit planning, which helps SAIs think ahead, scan their environment for trends, ascertain internal and external stakeholder expectations and formulate realistic plans to fulfil their audit vision.

5. **Leadership Development –** we will continue to develop leadership competencies in areas like technology audit, and equal futures audit and explore such development in areas related to auditing climate action and sustainability reporting. We will also engage with SAI leaders at different levels to create awareness about the trends and emerging issues of significance for the SAI world.

6. **Blended solutions for professional education and support –** 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. While continuing to use solutions like integrated education and audit support platforms, we will also explore new and updated pedagogical solutions.

7. **Awareness raising, advocacy and knowledge sharing –** we plan to continue and scale up our offerings for creating awareness and promoting the role of SAIs in emerging areas. This will be done through open sessions, both online and in-person organized on a regular basis. We will also speak at partner and stakeholder events to raise the SAI audit profile in emerging areas.

# 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

*Professional Learning for Technology Auditors:* Under this stream, we will work on longer-term predictable support for developing technology auditor competencies and competencies of SAI auditors in using data analytics.

- Develop a competency framework and curriculum for Technology Auditors.
- Develop a competency framework and curriculum for SAI Auditors using data analytics.

*Professional Learning for SDG Auditors:* We will develop a competency framework and curriculum for SDG Auditors.

*Integrated Education and Support:* SAI auditor competencies will also be developed through integrated education and audit support provided for audits of equal futures, technology audits and audits of climate change adaptation actions in 2024. The details of such support are mentioned under the value deliverables on effective SAI leaders and sustainable SAI audit practices.  Education and Support for EFA Changemakers and Education and Support for SAI audit teams participating in CCAA (English, Spanish and Arabic) will be delivered throughout the year.

In 2025 and 2026 we plan to make available a integrated professional learning and support platform for the two learning streams for Technology Auditors and SAI Auditors using data analytics by Q3 of 2025 and support the SAI audits in 2026. Professional Learning for SDG Auditors will be available in English by Q3 of 2025 and SDG audits will be supported in 2026. Based on demand and resources we will plan integrated education and audit support for cooperative LNOB audits and audits of other areas of climate action and emerging areas.

## II.     Effective SAI Audit Leaders

*LOTA Pioneers:* We have identified 67 LOTA Pioneers from 33 SAIs. These are functional and team leaders working with technology audits in SAIs. They are currently undergoing professional education for developing technology audit strategies and conducting technology audits. By Q4 of 2024, we hope that they will complete their education, strategy development and audits to graduate from the initiative. We will also create a network called LOTA Connect for the graduates and their mentors in Q4 of 2024.

We will launch the LOTA Connect in 2024 and enroll LOTA Pioneers mentors and graduates.

*EFA Changemakers:* We have identified 54 EFA Changemakers from 27 SAIs (36 Changemakers from INTOSAI English-speaking regions and 18 from OLACEFS.  These are functional and team leaders working with audits of equality. They are currently undergoing professional education to develop equal future audit strategies and conduct equal future audits. By Q4 of 2024, we hope that they will complete their education, strategy development and audits to graduate from the initiative.

*Leadership Forums:* We will organise a leadership forum for SAI Leadership of SAIs participating in LOTA Pioneers and EFA Changemakers .

In 2025 and 2026 we plan to continue engagement with SAI leadership at different levels for awareness raising, advocacy, knowledge sharing and capacity development in auditing technology, equality, climate action and SDGs.

## III.    Sustainable SAI Audit Practices

We plan to support SAIs in auditing emerging issues and in sustainably building audit practices that respond to major shifts in audit practices like digital transformation. In supporting cooperative audits, we will work with SAIs at global, regional or cluster levels. This value delivery is also linked with our value delivery under Competent SAI auditors and Effective SAI audit leaders. It is important to note that audits on emerging topics are not new audit types but rather subject matters and therefore, they are not separate standalone audit practices. This means work done in the Relevant SAIs under the sustainable SAI audit practices will be linked to sustainable financial, compliance, and performance audit practices covered in Professional SAIs.

We have the following plans in 2024.

- *Equal Futures Audits* – We will continue supporting SAIs (English and Spanish) to develop an EFA strategic and annual audit plan for auditing different areas of vulnerability and marginalization in the longer term. These plans will be aligned with strategic and annual audit plans at the SAI level. The plans will also identify the capacities required to deliver these audits on time and quality. SAIs participating in EFA will also be supported in conducting audits on areas such as poverty, disability, gender, migration, ethnicity, age or intersections between them. We expect the plans and audits to be completed by Q4.

- *Technology Audits* – Under the LOTA Pioneers initiative we will continue supporting SAIs to develop technology audit strategic plans and annual audit plans aligned to the overall strategic and annual plan of the SAI. We will also support SAIs in auditing high-priority areas of technological development by the government and the use of technology in conducting audits. We expect the plans and audits to be completed by Q4.

- *Global Cooperative Audit of Climate Change Adaptation Actions* – As of date 47 SAIs have signed up for these cooperative audits in English and Spanish. We will support these SAIs under four thematic areas and three cross-cutting areas. We expect the audits to be completed by 2024. We will start support in Arabic in 2024 and expect those audits to be completed by early 2025.

- *Audit of Sustainable Development Goals* – the IDI's SDG Audit Model will be updated in 2023. We will also develop audit frameworks for policy coherence and leave no one behind. In 2024 we will translate these documents into Arabic, French and Spanish. We will disseminate ISAM and the audit frameworks through online sessions in Q2. We will design support for conducting audits as per the model and link this to our support for developing SDG auditors by Q3.

- *Explore holistic support for Sustainable Technology Audit Practices* – As technology and digitalization transformation are bringing rapid change, we will explore possibilities of providing holistic and in-depth support to SAIs or a group of SAIS in enhancing sustainable technology audit practices. Such support could be designed on similar lines as the support provided under the IDI-ADB initiative on sustainable performance audit practices.

- *Explore continuing support for audits in areas of climate action* - Given the tremendous significance of the topic of climate change and recognising the need to explore other areas including sustainability information on environment, climate finance and energy, we will discuss longer-term cooperation with WGEA and other partners like ACCA and IFAC for supporting SAIs in auditing these areas.

In 2025 and 2026 we plan to facilitate cooperative audits of Leave No One Behind, climate action and SDGs audits and other emerging areas based on the demand and availability of resources. We will support SDG auditors through the professional learning initiative in developing strategic and annual audit plans for SDG audits for their SAIs and in conducting SDG audits on areas of high priority. In the case of technology audits, we will support the audits conducted by SAI auditors undertaking professional learning in auditing technology and using data analytics. Based on the results of our exploration we will provide holistic support for sustainable technology audit practices in SAIs. In cooperation with WGEA, we will also publish a global piece on the CCAA in 2025.

## IV. Raised SAI Audit Profile

- We will continue to cooperate extensively with INTOSAI and other stakeholders to promote the value delivered by SAIs and help SAIs enhance audit impact in four main trending areas – technology, equality, SDGs, and climate action.
- We will organise a LOTA Talks event in Q2 on a topic of emerging significance in technology audits. We will continue to engage with the INTOSAI working groups. We will also look to participate in partner events to speak of the role of SAIs in the technology audit space.
- We plan to continue with our extensive stakeholder engagement for the audit of SDGs. This will include organising join special session with ARABOSAI and UNESWCA, organising a side event at the HLPF in July 2024, participating in the UN-INTOSAI Symposium, and organising two webinars to disseminate updated ISAM and audit frameworks to all stakeholders. We will also participate in partner events to raise the profile of the audit of SDGs.
- Under CCAA we have plans to organise interactions with several stakeholders working on climate adaptation actions. These include WGEA, NAP Network and UN bodies. We will also participate in and contribute to events organised by these stakeholders.  This initiative will also cooperate with the Future SAI Audit stream at the Centre for SAI Audit Professionals to organize knowledge-sharing events on Innovating for Climate Action.
- Under Equal Futures Audit we will continue our excellent cooperation with UN Women under our MOU and organize social interactions and participate in partner events to promote the role of SAIs in auditing equality and inclusion.

We will also further strengthen our cooperation with INTOSAI regions. In 2024 we will start by organising meetings with ASOSAI, EUROSAI, 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 to cooperate extensively with INTOSAI and other stakeholders to promote the value delivered by SAIs and help SAIs enhance audit impact in currently trending areas (technology, equality, SDGs, and climate action) and future trends identified.

## 2. Indicators

### i.    Common indicators across Relevant SAIs and Professional SAIs 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 SAIs demonstrating their value to the public | Publication of SAI audit results | For SAIs 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 |

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| **Short-term outcomes** | P2 Strengthening SAI strategic stakeholder engagement | SAIs engage with stakeholders in setting their audit plans | Cumulative number of SAIs 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 | SAIs strengthen their systems for strategic audit planning | Cumulative number of SAIs 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 SAIs 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 | Number of people actively using IDI's digital education platform including the Centre | 2023 | 1000 | 1200 | 1500 | 2000 |

| | | support is provided in an economic, efficient and effective manner | for SAI Audit Professionals during the year | | | | | |
|---|---|---|---|---|---|---|---|---|
| IDI Output | S2 Sustainable SAI Audit Practices | IDI responds to SAI needs by facilitating SAI access to predictable capacity development support on which SAIs can rely | Number of long-term predictable support offerings in the Professional & Relevant SAIs portfolio | 2022 | 5 | 10 | 19 | 19 |

## ii.    Indicators for Relevant SAIs 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** | S3 SAIs Contributing to Sustainable Development | SAI audit reports issued as per legal mandate | Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI-supported / cooperative audits | 2022 | 78 | 124 | 135 | 141 |
| **Long-term Outcomes** | D3 SAIs contributing to better use of technology by governments | SAI audit reports issued as per legal mandate | Cumulative number of SAI audit reports or opinions issued as per legal mandate in relation to improving government use of technology, following IDI-supported / cooperative audits | 2023 | 0 | 20 | 25 | 27 |
| **Short-term outcomes** | D2 SAIs enhancing the use of technology in their audit practices | SAIs leverage technology and enhance government use of technology | Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA | 2023 | 0 | 20 | 25 | 27 |
| **Short-term outcomes** | S3 SAIs Contributing to Sustainable Development | Effective SAI leaders facilitating change | Cumulative number of EFA Change Makers that have successfully implemented their SAI change strategy | 2023 | 0 | 4 | 8 | 12 |
| IDI Output | S2 Sustainable SAI Audit Practices | SAIs undertake high-quality audits in relevant and emerging topics of interest to stakeholders | Cumulative number of SAI auditors completing professional education in auditing climate change adaptation actions | 2023 | 247 | 271 | 271 | 271 |
| IDI Output | S2 Sustainable SAI Audit Practices | SAIs undertake high-quality audits in relevant and emerging | Cumulative number of SAI Auditors completing professional education and practical work in auditing the | 2022 | 459 | 484 | 484 | 484 |

| | | topics of interest to stakeholders | SDGs and developing SDG audit strategies | | | | | |
|---|---|---|---|---|---|---|---|---|
| **IDI Output** | S2 Sustainable SAI Audit Practices | Effective SAI leaders facilitating change | Cumulative number of SAI audit leaders completing their programme as EFA Changemakers | 2023 | 0 | 6 | 12 | 18 |
| **IDI Output** | D2 SAIs enhancing the use of technology in their audit practices | SAIs leverage on technology and enhance government use of technology | Cumulative number of SAI auditors completing professional education as LOTA Pioneers | 2023 | 0 | 40 | 50 | 54 |
| **IDI Output** | D2 SAIs enhancing the use of technology in their audit practices | SAIs leverage on technology and enhance government use of technology | Cumulative number of SAI auditors completing integrated education and support offered by IDI in relation to building competent technology auditors (technology audits and use of data analytics) | 2023 | 0 | 0 | 0 | 50 |

# F. Work stream focus on Gender and Inclusion

We have built gender and inclusion in the DNA of an SAI Auditor. In the Equal Futures Audit Changemakers, we expect the initiative to lead to gender and inclusion-responsive SAI auditors who will strategise and conduct audits to bring equality to the audit world. The AWAKE framework classically brings this together. 2024 will see the finalisation of audit strategies and audits on equality and inclusion.

In LOTA Pioneers, we visualise effective, accountable, and inclusive LOTA Pioneers. Articulating a commitment to diversity, equity and inclusion is identified as one of the competencies of LOTA Pioneers. The initiative also introduces the notion of 'Techquity' -which is the intersectionality between the use of technology and ensuring equitable environments. Race, gender, ethnicity, socioeconomic status, age, and disability all impact how citizens reach and use public services. Strategically implemented technology has the power to address and mitigate the barriers citizens face. We will encourage LOTA Pioneers to consider this dimension in the technology audits conducted by them as a part of the initiative. We will also encourage them to develop inclusion-responsive technology audit strategic and annual plans.

As leaving no one behind is a key principle of the 2030 Agenda, it sits at the core of our definition of SDGs audits. In 2024, we will translate the Leave No One Behind Audit framework into Arabic, Spanish and French. This will also be built into the competency framework and curriculum of SDG Auditors.

Inclusiveness is a cross-cutting theme in the Global Cooperative Audit of Climate Change Adaptation Actions. Besides that, we have especially included themes of sea level rise and coastal erosion affecting SIDS. The Global Report on CCAA will bring together findings from the different CCAA audits under the dimension of inclusiveness.

As such the relevant SAI workstream has plans to work with gender and inclusion at three levels – transformation of the individual auditor, mainstreaming in SAI audit practice and SAI contribution to equality and inclusion in their national context.

# G.Financial overview at the workstream level

For 2024, Relevant SAIs work stream's total budget is NOK 14.6 million, which represents an increase of 5.0 % over the 2023 forecast. The main increase relates to direct staff and delivery costs. Direct staff costs for 5.8 staff (full time equivalent), including one new staff compared to 2023, working in the Work Stream is NOK 7.1 million representing an increase of 21.7%. Direct delivery costs for the work stream is NOK 4.9 million and represents a decrease of 15.8% mainly due to restructuring of the workstream and leveraging on the blended work done in 2023 to deliver online professional education and support.  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 Relevant SAIs workstream:

| Risk | Impact (H/M/L) | Likelihood (H/M/L) | Risk Response (Tolerate, Treat, Transfer, Terminate) | Control Measures/Assessment |
|---|---|---|---|---|
| **1) Lack of required expertise:** IDI cannot secure the quantity and quality of available expertise that it currently relies on to deliver initiatives related to technology, climate change, equality and inclusion, and sustainable development. | High | Low | Treat | • Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills.<br>• Maintain relations with the existing resource pool and expand the base of resources.<br>• In-house professionals maintain continuing professional development in relevant areas.<br>• We will also leverage partnerships with SAIs and other stakeholders to mobilise resources. |
| **2) Inability to address the diversity of SAI needs:** IDI is not able to meet the needs of SAIs with diverse capacities in auditing technology, climate change, equality, and SDGs. | High | Moderate | Treat | • Build resources and educational material that can be adapted to different environments as per needs.<br>• Focus on capacity development of SAI auditors who can work with global products at the SAI level.<br>• Explore providing support at global, regional and SAI levels.<br>• Ensure regional balance in global resource teams.<br>• Constant dialogue with INTOSAI bodies, regions and SAIs to understand their needs. |
| **3) Timeliness of initiatives:** IDI is not able to deliver initiatives on emerging topics such as technology, climate change, equality and | High | High | Treat | • Ensure the ability to deliver highly expected and demanded initiatives on relevant topics on time. |

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|---|---|---|---|---|
| inclusion, and SDGs on time and either loses momentum or delivers initiatives ahead of time. | | | | • Ensure the availability of resources to deliver the initiatives as per the operational plan. |
| **4) Alignment of strategic audit plan:** SAI strategic audit plan is not aligned to the audit strategies developed under LOTA, EFA and SDGs | High | Low | Treat | • Include categories of technology, equality and SDGs in the planning for impact model.<br>• Support SAIs in linking the work done for developing subject-specific audit strategies to the overall strategic audit plan of the SAI. |
| **5)Buy-in by SAI Leadership:** Participation of SAI leadership at different levels does not support the change and the SAI fails to comply with the statement of commitments | High | Low | Treat | • Engage with SAI leadership right at the beginning of the initiative to have leadership buy-in<br>• Besides heads of SAIs, we can involve different levels of SAI leadership and create awareness about the initiative. We can especially engage with the functional and operational leaders. |
| **6)Resistance to change:** SAI is not willing to change the ways of working and adapting to the required change. | Medium | Medium | Treat | • Involvement of both SAI leadership and SAI staff in the process<br>• Emphasis on the SAI teams' roles in supporting the SAI capacity building in the longer term.<br>• Train and leverage SAI change agents.<br>• Develop effective SAI audit leaders. |