

**Well-Governed SAIs**

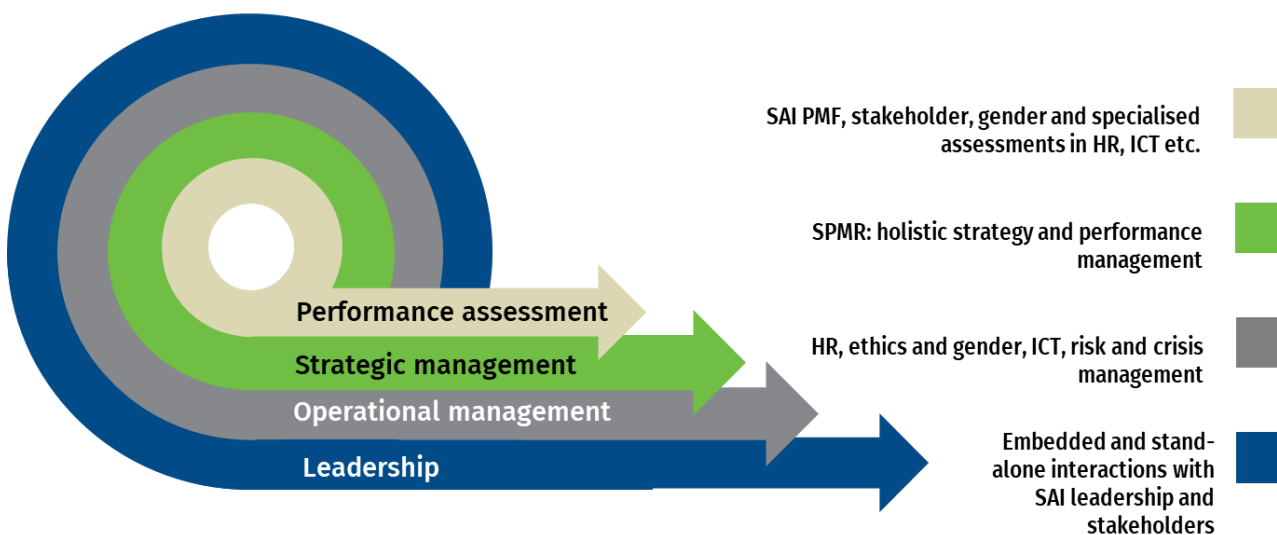
# **Operational Plan 2024**



## A. Objective

Support SAIs to lead by example and ensure good governance in their management and operations. SAIs can thereby act as model institutions for government and public-sector entities with respect to the accountability, transparency, sustainability and integrity of their management, performance, and processes.

## B. Strategy



Good governance of an SAI is fundamental to ensuring SAI credibility and sustainable delivery of high-quality work leading to impact for people and society. The WGS work stream is built on the premise that effective and sustainable governance of SAIs requires a holistic, targeted and evidence-based approach, for which SAI staff and SAI leaders are indispensable. In that, the work stream offers complementary support to SAIs in addressing the various challenges related to the management and positioning of their organisations as key actors in their country's public sector environment.

The WGS portfolio supports SAIs in carrying out various types of performance assessments, from the broad and holistic SAI PMF to specialized in-depth reviews of human resource (HR) management or information and communication technology (ICT) practices. While SPMR then works with SAIs to assess, plan and manage the overall performance of the SAI, several specialized initiatives address concrete SAI organizational needs. These entail people management, digital governance and navigating risk and crises. Reinforcing these efforts, our work strongly focuses on leadership and stakeholder engagement. Together, the various initiatives and activities aim to provide a comprehensive response to SAI needs. They work to support both the institutional and organizational set-up of SAIs and enhance their profile and ability to interact and influence their external environment.

The WGS work stream contributes to critical aspects of all IDI's strategic priorities for 2024-2029, namely sustainability, digitalisation and public trust in SAIs:

Much of our work focuses on **sustainability, in particular on more sustainable SAI governance practices**. We support SAIs in assessing their overall performance and their strengths and weaknesses in concrete areas. Besides SAI PMF, we have developed methodologies for reviewing HR governance, ICT governance and risk management practices. These review tools are closely aligned and build on each other in order to minimise the assessment burden on SAIs. Sustainable governance also requires SAIs to develop and implement realistic, high-quality strategies on how to address challenges. We work with SAIs to institutionalise strong strategic and operational management processes, with a careful consideration of human and financial resources. Across the work stream, change management considerations are streamlined to support gradual and sustainable change in line with SAI absorption capacity. This also entails building internal capacity of SAI middle- and upper management to lead such change through dedicated interactions such as the SAI Governance Academy and a masterclass on inclusive leadership.

The work stream also has a strong focus on **supporting SAIs in digitalisation**. Here, we focus on ICT governance as a critical enabler of SAIs exploiting the opportunities of new technologies to improve their audit work. We work with SAIs to achieve a better understanding of their ICT needs. This work also zooms in on topics such as knowledge management, IT security, innovation and design thinking. SAIs will also benefit from a module on leading digital change. We have developed and work with digital tools that SAIs can adopt to maximise efficiency and effectiveness in their strategic and operational processes. These include eSAI PMF, STORY<sup>1</sup> and a risk management tool (under development). Through those, SAIs have the opportunity to build their digital capacity bottom-up.

In the overall context of IDI's Strategic Plan, our support for ICT governance is something that pertains to the institutional level. The pICTURE initiative therefore takes an organization-wide perspective, providing support for aspects that cover the organization as a whole. This includes holistically assessing the current maturity and setting the strategic direction for ICT. In turn, the Leveraging on Technological Advancement (LOTA) initiative offered by the Relevant SAIs work stream focuses on the core audit functions of the SAI, recognizing the transformation that technology can bring to the SAI's audit world and the importance of being equipped to provide relevant audit responses to the digital transformation in the public sector. LOTA envisions technology audit professionals who can 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. LOTA supports SAIs in the needs assessment using the LOTA Scan tool and development of the strategic audit plans for technology audits. Moving forward, LOTA plans to develop a detailed competency framework, curriculum, professional education, and on-the-job support for SAI auditors. Cooperation between both initiatives, pICTURE and LOTA, is crucial for the successful digital transformation of the SAI as a whole.

The WGS work stream contributes to enhanced trust in SAIs by supporting them in **better demonstrating their value to the public**. In the spirit of INTOSAI P-12, we support SAIs to lead by example through enhancing the transparency, accountability and integrity in their own governance and operations. We encourage SAIs to share the results of the performance assessments and support them in carrying out analysis of their stakeholders' views and expectations. Further, we work with SAIs to prepare externally oriented strategic plans that anchor the role of the SAI as an actor in the Public Finance Management (PFM) and accountability eco-system. We emphasise the strong signal that published SAI performance reports and audited financial statements send to the public in terms of transparency and accountability. Given that SAI leadership is indispensable to that end, we have dedicated

---

<sup>1</sup> eSAI PMF and STORY are digital platforms that facilitate a smoother, more efficient and digitalized performance assessment and strategic management process respectively.

interactions with them to support their foresight and ability to lead change. More in-depth support to selected SAI focuses on the interlinkage between governance and independence, with the aim of raising the institutional and public profile of SAIs, including through stronger engagement with external stakeholders.

## C. What's New

---

In 2024, the work stream will focus on:

- Consultation and revision process of the SAI PMF framework
- Continuing the roll-out of the current round of SPMR in English and French
- Launch of a new round of SPMR in Spanish and English
- New guidance materials on strategic plan mid-term review, monitoring of SAI performance and inclusion of sustainability aspects in the SAI's performance report
- Roll-out of the holistic, and information security tracks of pICTure in English
- Launch of new module on leading digital change to anchor ICT governance in the SAI management and further support SAIs digital transformation
- Continuing roll-out of TOGETHER in French and launch of the initiative in Arabic and in English (targeting CAROSAI), while continue exploring avenues for SAI-level support
- Roll-out of the risk management component of CRISP in French for CREFIAF and in English for ASOSAI
- Delivery of masterclasses for SAI leaders in English and French (Inclusive leadership and foresight) and launch of a new topic, "Transformation and leading change"
- SAI-level support to up to six SAIs (together with SAI Independence work stream) providing in-depth assistance to SAIs on governance, demonstrating value, institutional building and stakeholder engagement aspects
- New topics of the "How-to-Governance" podcast series
- Annual round of the SAI Governance Academy (in English)

## D. Delivery Mechanisms for Sustainable Change

---

### Partnerships

Existing partnerships under the Strategic Management component will continue. These include the INTOSAI Capacity Building Committee (CBC) as the governance lead under SAI PMF, as well as the Swiss State Secretariat for Economic Affairs (SECO) that provides financial support for the work stream. In addition, an Independent Advisory Group (IAG) consisting of SAIs and donors is providing strategic advice to the implementation of the SAI PMF strategy. SAI Indonesia provides in-kind support to SAI PMF through a staff member part-time seconded to IDI. Other partnerships include with GIZ for PICTURE; with CBC, the Swedish National Audit Office for TOGETHER; International Monetary Fund (IMF), World Bank (WB), European Investment Bank (EIB) and OECD for MASTERY and the Inter-American Development Bank for eSAI PMF. We also collaborate with OECD-SIGMA both thematically and on concrete support to SAIs. We will also continue to pursue new partnerships, both with interested donors, as well as with peer SAIs and other organizations that can enhance and support delivery.

The work stream also utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), Irish Aid, and the Austrian Development Agency (ADA).

### Delivery Mechanisms

We use a variety of delivery instruments to support efficient and effective delivery:

- **A blended learning approach:** Wherever suitable, eLearning is used as a cost-effective approach that allows for stronger breadth and outreach. This is paired with targeted face-to-face interventions to facilitate deeper learning and application. Blended learning is applied in SAI PMF, SPMR, pICTure, TOGETHER and CRISP. Importantly, the work stream will continue investing into working with professional digital education providers to enhance the learning experience and impact of such work.
- **Face-to-face workshops:** Those are organized whenever a concentrated effort is expected from teams. For example, the SAI PMF advanced and independent review courses, strategic planning under SPMR Round 3, as well as leadership masterclasses and the SAI Governance Academy, and the risk management components of CRISP which are all planned for 2024.
- **Learning and development meetings:** Such meetings facilitate leveraging on the knowledge and experience of peers from the INTOSAI community and beyond. In 2024, we plan to organize such meetings in relation to TOGETHER, MASTERY and pICTure.
- **Webinars, showcase and awareness raising events:** Those are open participation events that aim to engage a broad spectrum of audiences and share highlights and key messages related to current and upcoming work. They often take the form of a discussion between the WGS team and guest speakers. In 2024, we will continue with the practice of regularly showcasing our work, including through the How-to-Governance podcast series, which explores future trends for SAI governance.
- **Guidance materials:** In 2024, we aim to release new guidance materials related to annual monitoring and mid-term strategic review. The work on a more comprehensive SAI PMF revision will continue. We will also commence the work on a short guide for SAIs that aim to introduce or enhance sustainability aspects in their strategic planning and reporting.
- **In-country support:** A major in 2024 will be the provision of in-depth support to selected SAIs with more complex needs in the work stream areas. Delivered jointly with the SAI Independence work stream, the aim is accelerating performance improvements in governance and independence, which are often closely intertwined. SAI selection and support provision will adhere to strict criteria and will also be coordinates with SECO, who provide the financial means for this work.

## E. Outline Plan 2024

---

In practice, the WGS work stream is structured around three components/ core thematic areas:

- **The Strategic Management component** focuses on holistic performance assessment and the resulting strategic-level processes and outputs. These include the SAI strategic plan; annual holistic operational plans for audit and non-audit activity in line with the strategy; integrated monitoring and reporting; as well as evidence-based decision-making and implementation towards meeting the strategic objectives. The component comprises two initiatives, SAI PMF and Strategy, Performance Measurement and Reporting (SPMR).
- **The Organisational Management component** zooms in on two critical aspects that SAIs need to address to effectively steward their transformation towards future-proof and sustainable organisations. On the one hand, the pICTure initiative supports SAIs in enhancing their efficiency and relevance through improving their ICT governance to better harness the global digitalization trend. TOGETHER focuses on the people side of SAIs and covers human resource management, ethics and inclusivity in a holistic way.
- **The Risk and Resilience component** deals with the need of SAIs to navigate the growing complexity and uncertainty in their environment. To that end, the CRISP initiative works with SAIs on how to plan and implement mechanisms for risk and crisis management and business continuity. MASTERY acts as a forum for SAI leaders to learn, engage and exchange on selected topics of major importance, enabling a sound

understanding and clear vision as to how such issues intertwine with their own SAI's reality and context. The SAI Governance Academy further supports SAI middle- and senior management, who have strong interest and need, but limited time to participate in long-term initiatives.

Given the nature of the work stream, which is built upon the premise that our support should be SAI-centric and complementary, we all strive towards one common long-term outcome. Namely, to contribute to SAIs that demonstrate strengthened good governance, transparency and accountability by publishing key strategic and performance documents.

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
<b>Long-term Outcomes</b>	P3 SAIs demonstrating their value to the public	Public dissemination of strategic management documents by participating SAIs, including published SAI PMF and other assessment reports, monitored SAI strategies, annual risk, performance or sustainability reports, audited and published annual financial statements	Cumulative number of SAIs supported by WGS initiatives (incl. SAI-level support) that demonstrate strengthened good governance, transparency and accountability by publishing key strategic or performance documents	2023	0 <sup>2</sup>	-	-	25

## Strategic Management

### Long-term plans

SAI PMF and SPMR are the most established initiatives under WGS. IDI has been the operational lead for SAI PMF since the approval of the tool in 2016. This role includes provision of support and guidance for SAI PMF assessments, organisation of the independent review function, monitoring of SAI PMF roll-out. We also support CBC on strategic aspects such as the periodic revision of SAI PMF. In the long term, in line with the SAI PMF Implementation Strategy 2023-2028, we will focus on maintaining the relevance of the methodology and on supporting high-quality assessments. This entails, among others, an enhanced focus on digitalising the assessment process, as well as on further empowering INTOSAI regions to assume a leading role in supporting assessment roll-out among their SAIs.

SPMR was launched in 2018. It has supported 50 SAIs worldwide to sustainably enhance their performance by improving their strategic management practices and governance. SPMR enables SAIs to move beyond static strategic planning exercises to a more dynamic, results-oriented, holistic process of assessing, planning, and managing their operations. Currently in its third round, in 2023 SPMR was revised following a positive mid-term evaluation and wide consultation with experts and resource persons. It will continue serving as a platform that builds solid foundations in SAI strategic management and ensures that the SAI develops the fundamental requirements to enable stronger performance. SPMR integrates a SAI PMF assessment; an analysis of the SAI stakeholders' views and expectations; a realistic and externally oriented strategic plan; annual and holistic

<sup>2</sup> The WGS has supported numerous SAIs to publish e.g. SAI PMF reports, strategic and annual plans, SAI performance reports and other key documents under the outgoing IDI Strategic Plan. The baseline of 0 reflects a revised approach whereby our support is even more integrated and complementary and where in the long term will focus on the final results of the total support provided to SAI, rather than on compartmentalized results achieved under specific initiatives. Similarly, for various of the short-term outcome measures proposed, the baseline of 0 pertains to a new measurement approach rather than to a lack of previous achievements in that area.

operational plans linked to the SAI strategy that are well-resourced; annual and public SAI performance reporting. To ensure relevance, SPMR will be offered to small groups of SAIs in annual rounds, with dual language groups supported (English/ French, English/Spanish, Arabic/French etc.).

## Plans 2024

In 2024 the SAI PMF revision process will proceed with the goal of endorsement of the revised framework at INCOSAI 2025. This includes aligning the framework to the already approved ISSAI 150 and ISSAI 140 that most likely will be approved end of 2023. The CBC Leadership will decide on any addition revisions arising from the consultations conducted in 2023. e-SAI PMF will be further developed based on feedback from users. IDI will continue working with the INTOSAI regions to strengthen SAI PMF capacities. This will include elements such as consulting with relevant regional bodies and deliver additional training courses. Following a gradual approach, the focus will be on a couple of regions in 2024. Additionally, some training courses delivered through e-Learning will have a global outreach.

In 2024, SPMR will continue its roll-out in English and French, for SAIs from the ASOSAI, AFROSAI-E and CREFIAF regions. Activities cover a face-to-face strategic planning workshop, an eLearning operational planning workshop, as well as a final in-person workshop on monitoring and implementation. In the second quarter of 2024, we will launch the consultations and open the application process for the new round of SPMR, to be offered in English and Spanish, thus targeting the EUROSAI, CAROSAI and OLACEFS regions. Activities for SPMR round 4 will focus on supporting the SAI PMF assessments. In addition, we will work on guidance materials.

## Indicators<sup>3</sup>

Result Level	Links to IDI Aggregate Indicator for 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
<b>Short-term outcomes</b>	S1 Sustainable SAI Governance Practices	SAI PMF assessments results used in SAI strategic planning and capacity development	Cumulative number of IDI-supported SAI PMF assessments (through facilitation and/ or IR support) that are reported as being used as a basis for strategic planning/ CD	2023	0	5	10	15
<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	High-quality SAI PMF assessments	Cumulative number of SAI PMF assessments where IDI has facilitated the issuance of an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology.	2023	73	80	90	100
<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	Enhanced capacity of persons in the SAI PMF methodology	Cumulative number of SAI staff and other stakeholders that have participated in any SAI PMF course	2023	0	80	160	240

<sup>3</sup> The baseline of 0 for various indicators pertains to a new measurement approach rather than to a lack of previous achievements in that area.

<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	High-quality capacity development support on SAI PMF	Share of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	2023	0	75%	75%	75%
<b>Short-term outcomes</b>	S1 Sustainable SAI Governance Practices	Improved SAI Strategic Management process of participating SAIs	Cumulative number of SPMR SAIs with an improved strategic management process as demonstrated by improvement of score in at least one dimension of SAI PMF indicator SAI-3	2023	0	5	10	15
<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	Enhanced capacity of SAI staff in strategic management	Cumulative number of SAI staff and resource persons who have participated in SPMR activities	2023	46 5	510	550	570
<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	High-quality capacity development support on strategic management	Share of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	2023	0	75%	75%	75%

## Operational Management:

### Long-term plans

PICTure is a new initiative launched in 2023. The long-term plan is to provide comprehensive support to strengthen SAIs organisational ICT governance processes such as long-term and short-term planning. This entails supporting SAIs in setting the strategic direction based on a thorough assessment of the current situation using the SAI ITMA tool developed by GiZ. Furthermore, support in implementing the envisioned strategic direction through the development of short-term plans. To contribute to sustainable ICT governance processes firmly anchored in the SAI, IDI will provide support in how to lead digital change, targeting SAI senior management. To ensure some flexibility, selected stand-alone modules will be delivered over a shorter time span. The initial topics identified are ICT security and design-thinking/innovation. The roll-out of the different modules will be targeted at small group of SAIs in regular rounds. A successful roll-out will depend on the ability to leverage on external resources and partners which will influence the possibility of scaling up support over time. IDI will seek to integrate support to SAIs in developing donor proposals if there is a need, also exploring synergies with the INTOSAI Donor Cooperation.

In the long run the TOGETHER Initiative will aim to better integrate the HR governance component with the dimensions on Ethics Management, and on Gender, Diversity and Inclusion. The objective in terms of long-term plans is to be able to provide comprehensive support for sustainable SAI HR governance, while acknowledging the diversity of systems, contexts, and situations. This will be done through strengthened collaboration with relevant stakeholders at global, regional, and country level. It will entail among others, the maintenance and continuous updating of education material, as well as the expansion of the existing HRM regional knowledge and experience networks to a global level. Last but not the least, another long-term objective for the TOGETHER Initiative is about exploring ways to strengthen synergies with other IDI working areas that are also touching on SAI staff management, such as Professional SAIs and Independence workstreams. This will be done by among others, developing meaningful approaches to sustainably integrate professional competencies acquired by SAI staff under interventions such as PESA, in SAI HRM systems and processes. In collaboration with SAI independence

workstream, TOGETHER will also as part of its SAI level support component, help SAIs in developing effective ways to engage with relevant stakeholders for more autonomy in handling their HRM matters.

## Plans 2024

In 2024 pICTure will focus on rolling out the more comprehensive module supporting SAIs in long-term and short-term planning to two small groups of SAIs. For the first time integrating the component on leading digital change in this delivery. 2024 will also see the first delivery of the stand-alone module on ICT security to a group of SAIs in English. The foundation for the design/innovation-module will be established, anticipating first round delivery in 2025. Partnerships will be explored, and the approach and material developed. The ICT governance guide and templates for key ICT governance policies and procedures will be published in English, Spanish, Arabic and French. These will support IDIs roll-out of pICTure and will additionally be accessible for all SAIs as a GPG.

For TOGETHER, in 2024 the initiative will considerably expand its regional and language-based roll-out, after the English pilot. The French implementation in CREFIAF region that started in 2023 will continue. The initiative will also be launched in ARABOSAI while the roll-out in CAROSAI region will commence in the second half of 2024. Under TOGETHER, we will continue offering limited more in-depth support at the SAI level. This support at country level will target relevant HRM dimensions, including Ethics Management but also Gender, Diversity and Inclusion in workforce management.

## Indicators

Result Level	Links to IDI Aggregate Indicator for 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
<b>Short-term outcomes</b>	D1 SAIs enhancing the use of technology in their governance practices	SAIs ICT governance practices strengthened	Cumulative number of pICTure SAIs that demonstrate improvement in at least one aspect of ICT governance	2023	0	-	8	16
<b>IDI Output</b>	D1 SAIs enhancing the use of technology in their governance practices	Enhanced capacity of SAI staff in ICT governance	Cumulative number of SAI staff and resource persons who have participated in pICTure activities	2023	20	46	72	98
<b>IDI Output</b>	D1 SAIs enhancing the use of technology in their governance practices	High-quality capacity development support on ICT governance	Share of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	2023	0	75%	75%	75%
<b>Short-term outcomes</b>	S1 Sustainable SAI Governance Practices	SAIs HR management practices strengthened	Cumulative number of TOGETHER SAIs with an improved HR management process as demonstrated by improvement of score in at least one dimension of SAI-22	2023	0	5	10	15
<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	Enhanced capacity of SAI staff in HR governance	Cumulative number of SAI staff and resource persons who have participated in TOGETHER activities	2023	84	104	114	124



IDI Output	S1 Sustainable SAI Governance Practices	High-quality capacity development support on HR governance	Share of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	2023	0	75%	75%	75%
------------	---	--	--	------	---	-----	-----	-----

## Risk and resilience:

### Long-term plans

CRISP is aimed at supporting SAI in enhancing resilience through capacity development in three interrelated areas: risk management, crisis management, and business continuity management. It started with an intervention in risk management in 2022 which is rolled out in different regions in 2023 and 2024. The CRISP initiative doesn't only offer training in the three areas, but IDI follows up with concerned SAI to ensure application of the knowledge acquired through specific deliverables that equip SAI with robust and sustainable practices. While risk management component will continue to be rolled out, crisis management will follow before business continuity management is developed. The main target group is SAI who are least advanced in the three areas covered by CRISP.

MASTERY and the SAI Governance Academy are devised as short and intensive programs aimed at Heads of SAI and SAI mid- and senior management, respectively. MASTERY has covered topics such as SAI independence, strategic foresight and PFM, and inclusive leadership. It relies on external speakers and experts outside of the INTOSAI community and is delivered in a closed-room setting to facilitate open discussions among SAI leaders. The pilot SAI Governance Academy planned for end 2023 will target the SAI staff at the upper echelons of the organization a condensed week-long curriculum based on all Well-Governed SAI initiatives. The experience from SPMR has shown that these staff usually do not have the time to participate in longer-term initiatives but may still greatly benefit from refreshing and deepening their governance skills and knowledge. MASTERY and the SAI Governance Academy provide the opportunity to engage with decision-makers in the SAI and to enhance their grasp and appetite for influencing the public sector through the contribution of their SAI.

MASTERY plans to offer three to four Masterclass events annually, with about fifteen Heads of SAI participating in one event. The selection criteria of participants are tailored according to the specific theme of each Masterclass. For example, the independence masterclass targeted Heads of SAI prioritizing addressing independence in their strategic plans. The Masterclasses on Strategic Foresight-Public Financial Management (PFM), Inclusive Leadership, and Transformation-Leading Change are organized as global events, based on the INTOSAI language group. Participation in these masterclasses is determined through an expression of interest and follows a first-come, first-served basis. In the future, The Mastery is actively planning to delve into crucial topics, including Ethics and Integrity- Accountability, Communicating with Impact and Digital Change Transformation.

### Plans 2024

The CRISP working plan for 2024 includes the organization of two workshops for up to 10 SAI in total to roll-out its risk management component: one session will be in English for the ASOSAI region while the other session will be held in French for the CREFIAF region with the option of embarking those SAI who are participating in the Round 3 of the SPMR initiative to ensure maximised synergy considering that risk management is an important component of strategic management. CRISP will also partner with pICture to develop a paper focused on IT risk management.

In 2024, MASTERY will continue its ongoing efforts by rolling out existing masterclasses on SAI and Public Financial Management-a foresight exercise in French, and Inclusive Leadership in English. Furthermore, a new masterclass centered around leading change, called Transformation, will be developed and introduced in English. Simultaneously, MASTERY will initiate the development of another topic: Digital Transformation, with a potential launch planned for 2025. MASTERY will maintain its collaborations, partnering with the SAI Independence

Workstream for the SAI Independence masterclass, Professional SAIs on the topic of Public Financial Management with a special focus on Performance Audit and with pICTure for the digital transformation masterclass. Mastery is exploring collaboration with the SAI Young Leaders Initiative to leverage skill development across the leadership chain<sup>4</sup>, the SAI Governance Academy will run as annual event, aimed at SAI middle- and senior management of those SAIs participating in the current WGS long-term initiatives. It will be done in English, targeting the EUROSAI and CAROSAI regions.

## Indicators

Result Level	Links to IDI Aggregate Indicator for Strategic Priority...	Expected Result	Indicator Definition	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
<b>Short-term outcomes</b>	S1 Sustainable SAI Governance Practices	SAI risk/crisis/business continuity practices strengthened based of international recognized standards and best practices	Cumulative number of CRISP participating SAIs with improved risk/crisis/business continuity management practices	CRISP	2023	4	9	14	19
<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	Enhanced capacity of SAI staff in risk/crisis/business continuity management	Cumulative number of SAI staff and resource persons who have participated in CRISP activities	CRISP	2022	46	60	90	110
<b>IDI Output</b>	S1 Sustainable SAI Governance Practices	High-quality capacity development support on risk/crisis/business continuity management	Share of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	CRISP	2023	0	75%	75%	75%
<b>Short-term outcomes</b>	P1 Strengthening SAIs' institutional environment	Enhanced capacity of SAI leadership in managing its internal and/or external environment	Cumulative number of Heads of SAIs indicating strengthened knowledge/ follow-up actions after participation in masterclass	MASTERY	2023	0	5	10	15
<b>IDI Output</b>	P1 Strengthening SAIs' institutional environment	Enhanced knowledge of SAI leadership	Cumulative number of SAI leadership staff who have participated in a masterclass	MASTERY	2023	25	50	75	100
<b>IDI Output</b>	P1 Strengthening SAIs' institutional environment	High-quality capacity development support to SAI leadership	Share of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	MASTERY	2023	0	75%	75%	75%
<b>Short-term outcomes (not for</b>	S1 Sustainable SAI	Enhanced capacity of SAI middle management	Cumulative number of SAI middle management staff that participated in Governance Academy	SAI Governance Academy	2023	0	15	30	45

aggregation)	Governance Practices		that successfully complete curriculum (evidenced by completing the end of course assignment)						
IDI Output	S1 Sustainable SAI Governance Practices	High-quality capacity development support to SAI middle management	Share of academy evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	SAI Governance Academy	2023	0	75%	75%	75%

## SAI-level support:

### Long-term plans

The objective of SAI-level support<sup>4</sup> is to accelerate performance improvements in governance and independence for SAIs through targeted activities, mainly delivered in-country. Offered jointly by the WGS and Independence work streams in IDI, such support seek to support selected SAIs in addressing both internal and external constraints of SAI performance. Independence issues frequently lie at the heart of SAIs' limited ability to fully exploit governance tools and skills offered by WGS. Conversely, SAIs seeking to enhance their independence often need to address internal strategic and operational management and capacity constraints and enhance their own accountability mechanisms. In addition, a better governed SAI that demonstrates value and impact can appear more independent in the eyes of external stakeholders and can be more empowered to confidently engage with them, even if still lacks de jure independence.

Our long-term plans are to provide SAI-level support to up to six SAIs per year in the period 2024-2028. The focus of each engagement may vary. From a governance perspective, it may cover, for example, working with an SAI on how to incorporate independence as a strategic plan priority and prepare it for how to manage financial and human resources when it gains more autonomy; assist an SAI in strengthening its strategic dialogue with the Ministry of Finance, and support it in improving its own financial management and budget presentation to make a case for more resources in the absence of independence; or help the SAI develop a stakeholder engagement strategy aligned to its strategic plan and based on stakeholder analysis and support it in concrete engagements with donors, CSOs, media and other actors to highlight independence challenges. Selection of SAIs will follow clear criteria and will be coordinated with SECO, who provide the funding for this line of work.

### Plans 2024

In 2024, we will focus on the first up to six SAIs to benefit from SAI-level support, based on the outcomes of the selection process that commenced in 2023. Each project will provide the SAI with support of up to 65 person-days and up to four in-country visits. Specific activities will include the initial scoping and understanding SAI needs, clarifying expectations and commitments, scoping possibilities for peer support and co-funding, culminating in the Terms of Reference. Those will include all the project parameters, including specification of key activities, deliverables and timeframes. Since the concrete objectives of such support will vary on a case-by-case basis, we will seek to identify the best placed IDI staff and resource persons.

Short- and long-term outcome indicators for SAI-level support (joint for WGS and Independent SAIs work streams) will be elaborated in 2024, based on a better understanding of the concrete SAIs and needs that will be supported.

<sup>4</sup> In line with IDI's bilateral policy, targeted SAI-level support refers to those situations where IDI assistance is delivered predominantly directly to an individual SAI. Much of the assistance happens in-country, within a limited time horizon of up to 12 months. Such support differs from IDI's bilateral projects, which are longer-term and broader in range.

In 2024, we will, therefore, begin the measurement by focusing on the initial stages of the SAI-level support implementation.

Result Level	Links to IDI Aggregate Indicator for Strategic Priority...	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
<b>IDI Output</b>	P2 Strengthening SAI strategic stakeholder engagement	High-quality SAI-level support	Cumulative number of SAIs that successfully complete (based on objectives set in the ToRs) targeted SAI-level support projects under the work stream	SAI-level support	2023	0	3	6	9

## F. Work stream focus on Gender and Inclusion

Building on previous efforts, in 2024 Gender, Diversity and Inclusion will continue to form an integral part of the work stream approach. This will be done by taking advantage of the revision of the IDI gender and inclusion policy also planned for 2024 and building on the IDI new strategic priority on sustainability.

Gender and inclusion will be factored across different initiatives of the workstream. First with the TOGETHER Initiative, in which direct support will be provided to SAIs for mainstreaming gender and inclusion considerations in one or several dimensions of their human resource management processes and systems such as recruitment, staff wellness, staff professional development, HR strategy and policy, etc. This will be done based on issues and priorities identified by the SAIs themselves from their HRM integrated review results, and other relevant sources. 2024 will also be a year of significant expansion for the TOGETHER specific component on Gender Diversity and Inclusion (Component 2), with the adaptation of existing resources to SAIs' needs and the development of a dedicated network of Gender, Diversity and Inclusion champions within SAIs who will contribute as resource persons, but also will support their own SAIs.

In the Mastery Initiative, based on the interest and satisfaction expressed in 2023, inclusive leadership will continue to form one of the topics under the masterclasses delivered to SAI leadership. In the new Governance Academy initiative, middle management from SAIs will be offered participation to an elective module covering concepts, frameworks and approaches for mainstreaming gender, diversity and inclusion matters in their own organisations and contexts.

Opportunities for applying a gender and inclusion lens will also be explored for CRISP, for pICTURE and for the Well Governed SAIs Podcast series. Finally, in the 3<sup>rd</sup> round of SPMR to be launched in end of 2023, SAIs will again be encouraged to mainstream gender and inclusion in their strategic management processes. This will be done by undertaking a gender and inclusion analysis as part of assessing their current situation (in addition to the SAI PMF assessment and the stakeholder analysis), integrating gender and inclusion indicators in their strategic plans, and integrating these questions as part of their own monitoring and reporting processes.

## G. Financial overview at work stream level

For 2024, Well Governed SAIs work stream's total budget is NOK 31.8 million, which represents an increase of 17.0 % over the 2023 forecast. The increase relates to both direct staff and delivery costs. Direct staff costs for 11.8

staff (full time equivalent) working in the Work Stream is NOK 13.7 million and represents an increase of 9.3%. This pertains to the addition of a new secondee to strengthen our efforts on SAI-level support funded by SECO. Direct delivery costs for the work stream is NOK 12.8 million and represents an increase of 28.5%. The increase reflects the natural progression of work stream implementation as many of the initiatives will be rolled out in multiple regions throughout next year. In addition, direct costs will increase in line with commitments on SAI-level support, as well to reflect GIZ funding for activities in pICTure. The balance accounts for apportioned overhead and support costs at the organisational level.

## H. 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 realized, could undermine delivery of the IDI strategic plan.

The following have been identified as the main risks for the Well Governed SAIs work stream:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response ( <i>Tolerate, Treat, Transfer, Terminate</i> )	Control Measures/Assessment
<b>Available expertise</b>  The work stream has launched several initiatives which require different expertise while counting on a limited number of staff, hence a potential lack of expertise to deliver the initiatives	Medium	Medium	Treat	<ul style="list-style-type: none"> <li>Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills.</li> <li>Maintain relations with the existing resource pool and expand the base of resources.</li> <li>Maintain continuing professional development in relevant areas for in-house professionals</li> <li>Develop partnerships where feasible</li> </ul>
<b>Absorption capacity of participating SAIs</b>  The SAI may lack the capacity to absorb and sustain initiatives delivered by the work stream	Medium	Low	Treat	<ul style="list-style-type: none"> <li>Offer support on a regular basis so that SAIs join as per their requirement and convenience.</li> <li></li> <li>Improve coordination with other workstreams in IDI and other providers of support at SAI level.</li> <li></li> </ul>
<b>SAIs needs and expectations</b>  Work stream initiatives are very different in nature and require different maturity level	Medium	Low	Treat	<ul style="list-style-type: none"> <li>Do a proper needs assessment</li> <li>Do a proper capacity/maturity assessment.</li> </ul>
<b>Buy-in by SAI Leadership</b>  Participating SAI leadership at different levels donot support the change and the SAI fails to comply with the statement of commitments	High	Low	Treat	<ul style="list-style-type: none"> <li>Engage with SAI leadership right at the beginning of the initiative to have leadership buy-in</li> <li>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.</li> </ul>

<b>Quality of training material and resources</b>  The training material and resources, may not add value.	High	Medium	Treat	<ul style="list-style-type: none"> <li>• Develop IDI staff expertise.</li> <li>• Draw on resource persons knowledge and experience.</li> <li>• Seek feedback from participating SAIs to improve training material.</li> <li>• Follow IDI Quality Management for Published IDI Documents, Policy &amp; Guidance.</li> </ul>
<b>Resources to scale up and provide long-term predictable support</b>  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"> <li>• Prioritize long-term initiatives while allocating resources.</li> <li>• Create synergies in work done across initiatives.</li> <li>• Explore cost recovery options for some initiatives.</li> <li>• Widen the base of development partners.</li> <li>• Scale up based on availability of resources.</li> </ul>



**email:** [idi@idi.no](mailto:idi@idi.no)

**web:** [www.idi.no](http://www.idi.no)

**address:** Stenersgata 2, 0184 Oslo, Norway

