



GLOBAL
FOUNDATIONS

Operational Plan 2024

A. Objective

To strengthen the global environment in which support to SAIs is provided.

The Global Foundations work stream adds value by developing strategic partnerships and advocating for the value and benefit of SAIs, strengthening global policies, measuring SAI performance and by finding practical, coordinated, collaborative and innovative ways to scale up and enhance support provided by donors, peers and development partners worldwide.

B. Strategy

The Global Foundations work stream's strategy is represented in four different components or foundations:



Under the new IDI Strategic Plan 2024-2029, the Strategic Partnership component under Global Foundations work stream resonates closely with two of the three Strategic Priorities: Sustainability and Public Trust in SAIs. Increasing trust in SAIs requires both broad outreach and targeted stakeholder engagement and creating increased awareness of the importance of SAIs. Sustainability can only be achieved through establishing long term partnerships with stakeholders who are willing to support SAIs so they can build their capacity over time. Fostering strong alliances with global and regional policy makers who put SAIs and accountability high on the global agenda also helps create an environment where SAIs can operate independently and contributes to both sustainability and raising public trust in SAIs.

Central to these strong alliances is our continued support to the INTOSAI-Donor Cooperation (IDC), contributing to IDC's efforts to promote scaled-up support to SAIs and the principles of SAI-led support in capacity

development. Another important strategic partnership is with Inter-Parliamentary Union (IPU), where global resources and platforms and short-term country-level interventions will be a priority to strengthen SAI-Parliamentary relations, which can help SAIs strengthen their institutional environment. Our partnership with the IMF is important in working to further the shared objectives by SAIs and IMF in auditing and good governance.

At a regional and country level, our brokerage assists SAIs in finding the right partners to achieve their development objectives. Through the Brokering Upscaled SAI Support (BUSS) programme, brokerage facilitates SAI-donor relations while also bolstering the SAIs in building their own capacities for seeking, managing and coordinating support. Similarly, we assist the Global SAI Accountability Initiative (GSAI) in obtaining donor funding and facilitating the work of the SAI Support Country groups during the first implementation phase 2023-2025.

The Global Foundations work stream's experiences with BUSS, GSAI and the Saudi Fund for improved SAI performance (SAUDI FISP) have demonstrated clearly that digitalisation is a priority for SAIs globally, as they want to enhance their ICT governance and use technology in their audits. Likewise, digitalisation is a priority for IDI to reinforce its effectiveness in the provision of support to SAIs. Within the work stream portfolio, various initiatives will help IDI become more efficient and facilitate knowledge management. BLUE, IDI's digital information system, will be rolled out throughout the 2024-2029 Strategic Plan period. The triannual Global Stocktaking Report (GSR) provides a snapshot of SAI capacities and performance globally and informs how SAI support should evolve and be sustainable. Together, GSR, BLUE and the SAI Capacity Database, along with SAI PMF and other SAI-led systems, will provide the base information for measurement and monitoring SAI performance, which in turn feeds into IDI's Results Framework.

Finally, the global function on communication and advocacy will continue to be vital to underpin all three strategic priorities. IDI's outreach and activities in these areas are key to influencing behavior and reaching the right stakeholders. During the new Strategic Plan, IDI will actively seek to build its experience in advocacy on issues important to SAIs, increasing outreach through partnerships with other INTOSAI bodies and collaborative stakeholders, strategic communications campaigns and expanding its digital communications, including the development of a new IDI website.

This is closely linked to enabling SAIs to build capacities in stakeholder engagement, which requires IDI to identify and collaborate with the right partners to support and demonstrate SAI value and contribute to Public Trust in SAIs. We will systematically scale up our work in identifying and understanding strategic partners to develop fit-for-purpose action plans that will increase effectiveness.

C. What's New

In 2024, the Global Foundations work stream will include the expansion of existing initiatives, products and projects as well as the introduction of activities that have not been done before in IDI.

Into the first category falls the dissemination of the 2023 Global Stocktaking Report, the roll-out of BUSS in ARABOSAI, the implementation of the first phase of GSAI for all eight targeted countries, and the continued development of the IDI-IPU partnership through joint webinars on SAI-Parliament collaboration and development work on institutional arrangement products. 2024 will also see the second stage development of BLUE, IDI's digital information system.

Much of the brand-new activity centres around advocacy and communications and will emphasise our partnerships with other INTOSAI bodies and stakeholder engagement beyond INTOSAI. In cooperation with INTOSAI WGEA, a training on scaling up climate change responsiveness will be organised; four joint IDI-INTOSAI Journal webinars on stakeholder engagement and communications will take place on a quarterly basis throughout

2024, and webinars on Peer-to-Peer support will be opened to all INTOSAI members, in collaboration with the CBC P2P work stream. In addition, strategic communications and outreach including externally focused communications, a new IDI website and improved digital channels will serve to raise IDI and IDC's profile beyond the SAI community.

D. Delivery Mechanisms for Sustainable Change

Partnerships

The Global Foundations work stream manages many of IDI's foundational relationships with donors, partners and stakeholders. On behalf of IDC, we coordinate the activities of 27 such partners around the world, and extend the reach of the work beyond the SAI community through partnership and advocacy. Flexible management of IPU and parliament relations helps IDI interact more directly with parliaments, in a way which can build trust in the SAIs. Working with IMF within the field of public financial management and accountability, where partnering can increase the impact of our work. Jointly, these partnership and advocacy work can enable IDI to influence important global stakeholders to ensure that SAIs are also considered in global and regional policy making. Leveraging and coordination of skills and resources among partners is key to effective capacity development.

The Global Foundations work stream receives earmarked financial support from the European Union (EU), Swiss State Secretariat for Economic Affairs (SECO) and Global Affairs Canada. GFU also draws on IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), Irish Aid and the Austrian Development Agency (ADA).

Delivery Mechanisms

The Global Foundations work stream uses a variety of delivery mechanisms in its work:

- **Onsite workshops:** These are organised to effectively initiate partners collaboration and support the development of financial/technical proposals for SAI capacity development. As such, the regional BUSS workshops bring together SAIs, national and regional donors, and partners to share their support strategies as well as to actively connect with each other, thereby finding synergies and achieving immediate communication and coordination. These brokerage events also empower SAIs in engaging potential partners and contribute to raising their profile within national PFM systems in which partners are providing assistance.
- **Webinars and hybrid online events:** These open participation events aim to raise awareness of and share knowledge within INTOSAI and with a broad range of external stakeholders. They often take the form of presentations followed by a panel discussion amongst renowned industry players. In 2024, we will continue with the practice of jointly collaborating with partners to host open events including with the CBC for the IDC Annual Meetings, IPU and INTOSAI Journal. Dissemination of the 2023 Global Stocktaking report will also mainly be done through online events.
- **Guidance materials:** As part of the BUSS workshops guidance materials are shared with SAIs and partners. They can include methodologies for writing funding proposals, research papers on the accountability ecosystem, peer to peer studies, donor landscape developments, good practices and success stories on coordination of external support, amongst other relevant information for the SAIs.

E. Outline Plan 2024

The specific 2024 plans under each of the four Global Foundations work stream components, contribute to our long-term target of strengthening the overall environment in which support to SAIs is given. This entails strengthening partnerships with the IDC, INTOSAI, INTOSAI regions, International Monetary Fund (IMF) and IPU as well as exploring new partnerships. It also includes supporting IDI's work streams to extend the reach of IDI's work beyond the SAI community through partnerships and advocacy. At the regional and country level, our brokerage initiatives seeks to enable SAIs to reach financial and technical partners and coordinate external support. The Global Foundations work stream will take a measured approach in rolling out programmes such as BUSS and GSAI to ensure the support is SAI-led, builds on the SAI's strategic plan and is harmonised in a way that avoids duplication. Finally, the work stream will continue its role in providing global, regional and SAI-level data for strategic planning and results reporting including the GSR. The long-term plan for digitalisation in IDI, particularly beyond BLUE, is to further explore areas such as artificial intelligence, automation and management of big data.

Strategic Partnerships

Plans

IDC

The plan for 2024 is to support the IDC Leadership in implementing key action points in the 2023 Kingston Agreement, including engaging and re-engaging key donors, seeking support to ongoing initiatives under the IDC, such as GSAI, PAP-APP and BUSS and raising awareness of SAI Independence through the SAI Independence Goodwill Ambassador. The work stream will also help arrange and prepare the 2024 IDC annual meeting to be hosted by SAI Romania.

Increasing Climate Change Responsiveness

As a part of a partnership between IDC and INTOSAI WGEA, the Global Foundations work stream aims to support SAIs in becoming more responsive to climate change, by enabling them to understand the opportunities for auditing the topic, and defining their needs to develop capacities in audit. Plans for 2024 include facilitation of donor support and a roll-out of a method for peer-to-peer approach in environmental auditing. As a part of its advocacy work, GFU will also roll out an advocacy campaign on SAIs and climate change.

IPU

The objective of the partnership is to enhance the relationship between SAI and Parliaments, hereunder help Parliament better understand the role of SAIs and use audit results, and together be able to advocate to strengthen accountability and oversight of government performance. The plan for 2024 is to support SAIs and Parliament in CAROSAI in expanding their public engagement, as well as rolling out global webinars on aspects of SAI and Parliamentary relation. Furthermore, IDI will develop a joint knowledge product on SAI-Parliament relations and roll out a series of webinars on SAI-Parliament relations.

IMF

Global Foundations will continue its contribution to the IDI Partnership with IMF, where the objective is to share expert knowledge on SAIs and influence IMF to elevate the role of SAIs in policies and practices. In order to be able to interact more effectively with partners across IDI, the work stream will also conduct an internal piece on central partners.

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
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	Mobilisation of donors to sustain support to SAIs (IDC)	Cumulative number of discrete, ongoing SAI capacity development initiatives funded by IDC members at the end of the year	2023	0 ¹	5	10	15
IDI Output	P1 Strengthening SAIs' institutional environment	SAIs and Parliaments working more actively together (IPU)	Cumulative number of SAIs supported by IDI in their engagement with Parliament	2023	0	15	18	23
IDI Output	S3 SAIs Contributing to Sustainable Development	SAIs more responsive to climate change by conducting audits on the topic	Number of SAIs reporting they have carried out audits on climate change topics in the past 3 years	2023	0	N/A	N/A	30

Brokerage

Plans

BUSS

The objective of BUSS is to link available sources of support with SAI development plans by first proactively identifying resources, second assist SAIs in articulating their needs, and third enable opportunities for engagement between SAIs and partners. The Global Foundations work stream facilitates the execution of the initiative by

- Identifying resources globally before inviting SAIs to apply
- Delivering regional onsite SAI-partner workshops and online meetings to enhance SAI competence. in building strategic partnerships and developing proposals
- Establishing online regional partner coordination platforms to increase the knowledge about SAIs, understand their priorities, map support and encourage synergies and coordination

The initiative targets SAIs in specific regions, along with the development partners and donors who work in that region (at regional or country-level) within the Public Financial Management and Governance Sectors and on strengthening accountability systems and citizen engagement.

The 2024 plan for the BUSS includes:

- Rolling out the BUSS initiative in ARABOSAI

¹ for the different output measures proposed, the baseline of 0 pertains to a new measurement approach rather than to a lack of previous achievements in that area

- Assisting at least 30 SAIs to articulate their needs in funding proposals, engage new potential partners, find support and initiate country-level coordination
- Proactively identify new funding opportunities for SAIs
- Facilitating, with at least 15 partners/donor organizations, the support and coordination of SAI capacity development initiatives more efficiently through joint regional collaborative platforms
- Strengthening donor knowledge on SAIs; foster regional partnerships, networking and improvement of SAI support
- Updating the BUSS strategy based on lessons from the roll-out
- Encouraging and enabling peer-to-peer support arrangements in each region
- Raise awareness of benefits of coordination and best practices via success stories and workshops

Saudi FISP

Saudi FISP) is an emergency support measure provided by the Saudi Arabian General Court of Audit to enhance SAIs resilience through ICT solutions. The grant is available for SAIs from developing countries in all INTOSAI regions. The Global Foundations work stream will continue supporting the dissemination, roll out and application process of the FISP throughout the 2024 year.

GSAI

The objective of GSAI is to mobilise effective and well-coordinated support to SAIs in challenging contexts. These SAIs often operate in environments that face serious political, economic, and/or social challenges, and are in need of scaled-up, holistic and tailored support subject to their needs and context. The SAIs of Benin, Belize, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan were selected for GSAI. They are currently being supported by a SAI support group, including peer SAIs as lead technical partners, implementing partners and donors committed to support their projects.

The 2024 plan for GSAI is to continue to:

- Facilitate and coordinate the first implementation phase with, particular focus on SAIs of Tajikistan, Haiti and Lebanon
- Support the GSAI Committee in its advisory meetings
- Engage donors, members of the IDC, in the eight GSAI projects and seek interest/commitment to fund development proposals
- Assist in strengthening SAI peer to peer support by sharing good practices, facilitating processes, collaboration and communication amongst SAIs, financial and technical partners at the programme level and assist with cross cutting needs

Strengthening SAI Peer-to-Peer (P2P) support

We will promote peer to peer support by collaborating with CBC's P2P workstream, disseminating and brokering P2P arrangements within all INTOSAI regions. The INTOSAI community considers P2P cooperation as a useful instrument for enhancing capacity the of SAIs given its intangible qualities of collegial collaboration and mutual trust. It has flexible access to specific competences in diverse areas of SAI expertise; provides learning opportunities for both the provider and recipient SAI; and it can become a long-term partnership with a high degree of sustainability.

The 2024 plan for GFU is to

- Collaborate and participate in CBC P2P work stream activities to support peer-to-peer coordination.
- Disseminate good practices, advantages and bottlenecks of peer to peer support arrangements within the IDC platform
- Advocate for financial support to peer to peer support cooperation as a mean of enabling sustainable SAI capacity development

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
Short-term outcomes	P2 Strengthening SAI strategic stakeholder engagement	SAIs able to articulate their needs in funding proposals, identify potential partners and coordinate support strategically	Cumulative number of SAIs supported by IDI (through all mechanisms) to strengthen their capacity to engage with potential providers of support, and/or receive support after submitting capacity development proposals	2023	15	45	60	75
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	Scaled up and strengthened SAI Peer to Peer support by sharing good practices and establishing new relations	Cumulative number of SAI peer to peer arrangements supported by IDI (through all mechanisms) established and functioning	2023	8	10	12	14
IDI Output	P1 Strengthening SAIs' institutional environment	Partners support and coordinate SAI Capacity development initiatives more efficiently	Cumulative number of peer partner and donor delegates supported by IDI to identify synergies between, and strengthen coordination in, SAI capacity development support, through BUSS sessions	2023	15	30	45	60
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	Scaled up funding arrangements for GSAI country projects	Cumulative number of funding arrangements for GSAI country projects established through IDI support	2023	3	5	7	8

Measuring and Monitoring SAI Performance and Support Plans

Global SAI Stocktaking Report 2023 Dissemination

The GSR 2023 is an IDI flagship product. The objective of this exercise is to assess SAI Performance, Capacities and Needs. Throughout 2024 we will disseminate the results of the GSR broadly internally in INTOSAI and to external stakeholders including donors, government and accountability actors and civil society. The objective of the dissemination is to create knowledge and awareness of SAI's role, contributions and challenges. The results will be used actively to frame debates on the SAI role in society.

BLUE

The objectives of BLUE, IDI's information management system, is to allow staff to *work better* (digitalised processes such as the logistics of an event, payment requests, inputs to the results framework) and to *know better* (improved access to information such as resource persons, indicators in the results framework). Indirectly, these objectives will strengthen our support to SAIs.

In 2024, the plan for BLUE is to be the stakeholders' database and event registration system for all IDI staff. BLUE will be under continuous development based on input from its users and plans include:

- Improving the event registration and the email experience
- Developing the new results system
- Facilitating identification and management of resource persons within the stakeholder database
- Leveraging on document management possibilities in PowerApps (saving and generating documents in BLUE)
- Improving GDPR compliance
- Creating a FAQ for users and technical documentation for developers/administrators

SAI Capacity Development Database

In 2024, an assessment of the database will be done as part of our digitalisation efforts (see below). Some suggested angles for evaluation are:

- Purpose and nature of the data collected
- Current technology, data structure, integration with other systems (bigger data).
- Operational challenges and access by external actors
- Cost/benefit and timing of potential changes

Beyond Blue

In 2024, we plan to further explore our digitalisation to align IDI (as an organisation with its own internal challenges and room for increased efficiency) with the *digitalisation priority* in the new Strategic Plan. Some exploration fronts are:

- Artificial intelligence (Autogenerated email drafts, BLUE queries in human language).
- Bigger data (SAI Capacity Development database, SAI PMF data, Global survey data; Collecting/merging more data; Analysing data)
- Automation (updates and unification of data across IDI systems, under Power BI for instance)

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
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	Stakeholders aware of the status, performance and needs of SAIs globally	Global SAI Stocktaking Report published and disseminated	2023	Yes	Disseminate GSR 2023	N/A	Publish GSR 2026
IDI Output	n/a (Cross – IDI)	Improved IDI efficiency through digitalisation of internal processes (BLUE)	Cumulative number of IDI processes digitalised during the Strategic Plan period	2023	0	1	2	3
IDI Output	n/a (Cross – IDI)	Improved IDI efficiency through digitalisation of internal processes (BLUE)	Progress in digitalising the IDI results system	2023	No	Fully digital	N/A	N/A

Communications

Plans

As the IDI-wide communications functions sits within the Global Foundations work stream, there are two aspects to the planning for communications activities for 2024 – IDI's communications plans, and the work stream's.

IDI-wide

To align with the new Strategic Plan, IDI's communications plans will focus on its strategic priorities, strategic drivers and IDI values to generate visibility and credibility for IDI and for SAIs in the governance and public accounting global arena.

Communications will also reflect SAI and stakeholder feedback for predictable, coordinated IDI-wide information that supports SAIs at a regional and country level to plan and schedule their capacity development across longer periods. This requires a shift in IDI communications from IDI-centric to SAI-centric, and within IDI, a shift from communications that are mostly initiative and work stream 'broadcast' to comms that are strategically planned, collaborative and audience-focused.

In terms of audience and stakeholder engagement, IDI's communications will also be closely aligned with overall INTOSAI communications principles and the aim of 'One Voice' representing SAIs. At the same time, IDI's identity and voice will be positioned to be distinctive to optimise support to SAIs, and effective in reaching beyond the SAI community to help raise awareness about supreme audit institutions for the benefit, ultimately, of society.

To that end, IDI's communications plans for 2024 include:

- Dissemination of IDI's Communications Strategy and three aligned policies in External, Digital and Internal communications
- Restructuring communications resources to enable both strategic and more day-to-day communications matters to be managed by a centralised team for more support to IDI's staff
- Thematic communications according to the Strategic Priorities and Values, as well as country-level case studies highlighting IDI's work with SAIs
- An emphasis on external communications via op-eds, media releases and advocacy campaigns including the Goodwill Ambassador, either singly as IDI or in collaboration with other significant partners contributing to worldwide discussions on public governance, financial management and accountability
- Collaboration, coordination and collaboration across all digital communications platforms such as the social media aggregator, website and Teams to schedule IDI-wide activities quarter by quarter
- Increasing the use of campaigns to coordinate communications on behalf of workstreams and initiatives, and schedule them for best use of 'airtime'
- Support the integration of communications plans into workstream operational plans, and feeding them into an annual IDI-wide communications plan
- Upgrade of IDI's website to provide a SAI- and stakeholder-centred portal that is the best access point for IDI information including all types of capacity building and learning

Global Foundations Work Stream Communications

The Global Foundations work stream's communications plan focuses on collaboration with partners on joint communications to leverage advocacy opportunities. The work stream will also extend increase the level and impact of communications on independence and public trust in SAIs. Through its communications, we aim to demonstrate the value of SAIs in the accountability ecosystem to generate support and recognition from donors and partners, parliamentarians and civil society.

In 2024 the plans include:

- Partner communications with eg IMF, IBP, WB on GSR results
- Agreed communications schedule with INTOSAI, INTOSAI Journal, IDC and independence team on Goodwill Ambassador.

- Organising four webinars in partnership with the INTOSAI Journal on stakeholder engagement
- Plan schedule of communication initiatives including SAI stories and quick wins to highlight SAI impact on GSAI and BUSS
- GSAI Country webpages providing ongoing information on the development of the projects and support group activities
- Quarterly newsletter to all partners from GSAI programme
- Development of GSAI video and also considerations for country level introductory videos
- Development of on-location BUSS videos supporting the regional roll-out
- Branded social media posts with ongoing news and update

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
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	Enhanced communications by IDI	Annual number of published external outreach items (op-ed, joint articles, press releases)	2023	3	6	9	12
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	Enhanced communications by IDI	Total number of social media followers at the year-end across IDI and IDC accounts. Baselines: IDI: FB 2k; IN 4.7k; X 3.3k IDC: FB 0.5k; IN 1.1k; X 1.2k	2023	12800	14000	15500	17000
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	IDI communication better meets the needs of SAIs	IDI website upgrade to include scheduler, access points and a calendar of forthcoming IDI events and initiatives	2023	None	In place	N/A	N/A

F. Work Stream Focus on Gender and Inclusion

As before, Gender, Diversity and Inclusion (GDI) will continue to be integrated in our efforts in 2024. The Global SAI Stocktaking Report 2023 will contribute to conveying data on SAI-level and INTOSAI-wide gender performance, as will continued registration of SAI capacity development projects targeting SDG 5 or gender equality in the SAI-Donor Database. Global Foundations will explore how GDI can be integrated into potential new partnerships and into new activities under the work stream. All communications across IDI and the work stream will maintain a GDI lens, and direct communications support will be provided to IDI's gender focal point for gender and inclusion initiatives. Communications team members and the Global Foundations work stream's Gender Champion will also participate in the development of the new IDI Gender and Inclusion Policy.

G. Financial Overview at Work Stream Level

For 2024, Global Foundation work stream's total budget is NOK 11.4 million, which represents an increase of 22.5% over the 2023 forecast. The main increase relates to direct staff and delivery costs. Direct staff costs for 5.3 staff (full time equivalent), including one new staff on communications compared to 2023, working in the Work Stream is NOK 5.8 million. This represents an increase of 19.1%. Direct delivery costs for the work stream is NOK 3.2 million

and represents an increase of 42.8% mainly due to website redesign costs and moving of two activities with IPU and INTOSAI WGEA from q4 2023 to 2024. 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 GFU unit:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (<i>Tolerate, Treat, Transfer, Terminate</i>)	Control Measures/Assessment
1) Required expertise Work stream cannot secure competent expertise that it currently relies on to deliver its work	High	Medium	Treat	<ul style="list-style-type: none"> • Maintain relations with the existing resource pool and expand resource base. • In-house professionals maintain continuing professional development in relevant areas • Draw on resources from other departments in IDI • Leverage on partnerships to mobilise resources
2) SAI absorption capacity SAIs lack the capacity to absorb and sustain initiatives delivered	High	Low	Treat	<ul style="list-style-type: none"> • Offer support on regular basis so that SAIs join as per their requirement and convenience • Improve coordination with other work streams 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 at the beginning of the initiative to ensure leadership buy-in • Besides heads of SAIs, involve different levels of leadership and create awareness about the initiative. Especially engage with functional and operational leaders
4) 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"> • Develop IDI staff expertise • Draw on resource persons knowledge and experience • Seek feedback from participating SAIs to improve training material • Follow IDI Quality Management for Published IDI Documents, Policy & Guidance
5) Resources to scale up and provide long-term predictable support Work stream unable to scale up its operations and provide predictable support owing to uncertainty of availability of resources including global geopolitical and economic concerns	High	Low	Treat	<ul style="list-style-type: none"> • Prioritize long-term initiatives while allocating resources • Create synergies in work across initiatives • Explore cost recovery options for initiatives • Widen the base of development partners. • Scale up based on availability of resources



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