

JUNE 2024



# UPDATES TO IDI OPERATIONAL PLAN AND BUDGET 2024

# TABLE OF CONTENTS

A. Highlights.....	1
B. Budget Update 2024.....	2
C. Work stream wise summary of updates to OP and Budget 2024.....	5
I. Independent SAIs Work stream.....	5
II. Well Governed SAIs Work stream.....	6
III. Bilateral Support Work stream.....	7
IV. Professional SAIs Work stream .....	9
V. Relevant SAIs Work stream.....	11
VI. Global Foundations Unit Work stream .....	13

## A. HIGHLIGHTS

- Overall, the expenditure budget decreases by NOK 0.8 million to NOK 130.2 million. This compares with a decrease of NOK 1.9 million in income to NOK 137.1 million. Carry forward to 2025 will be NOK 6.0 million except advance receipts from donors for coming years.
- Independent SAIs: Additional funding has resulted in an increased budget for SAI CSO collaboration in Zambia and Malawi.
- Well Governed SAIs: All initiatives are well on schedule. Some inter-se adjustments in direct delivery costs.
- Bilateral Support: Overall, 17% reduction of budget due to reduced funding. However, increased funding for Somalia and South Sudan. Support to Madagascar, the Gambia and DRC generally on track. Major reduction in PAP-APP funding affecting support to Togo and Guinea. Multiple changes in plans for support to Global SAI Accountability Initiative (GSAI) countries.
- Professional SAIs: Development of System of Audit Quality Management (SoAQM) Playbooks and diagnostic tool for sustainable audit practices will spill over to 2025 owing to time requirement for following INTOSAI due process. AQM Specialist Certificate will be scaled up. Components of IDI-ADB Sustainable Performance Audit Practices to be shifted to 2025.
- Relevant SAIs: the SAI Technology Auditors initiative’s start has been shifted to 2025. Leveraging on Technological Advancements (LOTA) Pioneers and Equal Futures Audit (EFA) Changemakers initiatives are being scaled up.
- Global Foundations Unit: Work on strategic partnerships, communications and brokerage are on track. Dissemination of results from the 2023 INTOSAI Global Stocktaking Report is in progress.

## Updates to IDI OP and Budget 2024

### B. BUDGET UPDATE 2024

#### I. Income

As compared to the original budget 2024 where the total funding was projected at NOK 139.0 million, the total funding in the revised budget is NOK 137.0 million. The difference of NOK 1.9 million is the net of changes across funding being received from different donors. There is a reduction in funding from Sida Sweden for NOK 5.9 million, from European Union for NOK 6.0 million, NOK 3.5 million from USAID, and NOK 0.8 million from GIZ, Germany. In case of Sida, Sweden this year's funding was a temporary extension from last year and a new contract will be discussed in due course. IDI expects EU funding for a selected number of IDI work streams to continue with similar amounts over the next years and plans to sign the new agreement in 2024. However, for reasons of budget flexibility and planning, income resulting from the EU funding in 2024 will be lower compared to ensuing years. For the other two donors, they continue to provide substantial funding to IDI, but with some adjustments to their priorities. The reductions have been compensated by increased funding from INTOSAI for NOK 0.6 million, Asian Development Bank for NOK 6.2 million, MFA France for NOK 5.3 million and MFA Norway for 0.4 million. INTOSAI has supplemented its funding with additional allocation from its surplus. Funding from ADB has increased with the increase in the scope of the initiative. General Court of Audit, Saudi Arabia has supplemented its funding with agreements supporting the initiatives on Leveraging on Technological Advancements (LOTA), pICTure- IT Governance and supporting the operation of the Saudi Fund for Improved SAI Performance (FISP)

Income (in NOK)				
Core Funding	Brought forward as per 01.01.2024	Original Budget 2024	Revised Budget 2024 incl. 2023 earned interest	Original vs Revised Budget 2024
OAGN	3,730,616	28,700,000	28,848,445	148,445
SIDA Sweden		15,105,000	9,249,555	-5,855,445
Austrian Development Agency		4,025,000	4,054,045	29,045
Irish Aid		3,450,000	2,904,621	-545,379
INTOSAI		230,000	813,204	583,204
Total Core Funds	3,730,616	51,510,000	45,869,870	-5,640,130
Earmarked Funds				
<b>Professional SAIs</b>				
Asian Development Bank		2,828,223	8,979,672	6,151,449
Global Affairs Canada		2,700,000	2,967,300	267,300
European Union	175,144	5,175,000	3,702,400	-1,472,600
<b>Total Professional SAIs</b>	<b>175,144</b>	<b>10,703,223</b>	<b>15,649,372</b>	<b>4,946,149</b>
<b>Relevant SAIs</b>				
Global Affairs Canada		3,024,000	2,649,375	-374,625
European Union	25020	3,450,000	1,157,000	-2,293,000
General Court of Audit Saudi Arabia		1,090,000	4,145,736	3,055,736
<b>Total Relevant SAIs</b>	<b>25,020</b>	<b>7,564,000</b>	<b>7,952,111</b>	<b>388,111</b>
<b>Independent SAIs</b>				
Global Affairs Canada		216,000	211,950	-4,050
European Union	25020	0	578,500	578,500
MFA France		0	6,222,809	6,222,809
SECO, Switzerland		3,888,000	3,819,960	-68,040
<b>Total Independent SAIs</b>	<b>25,020</b>	<b>4,104,000</b>	<b>10,833,219</b>	<b>6,729,219</b>
<b>Well-Governed SAIs</b>				
Global Affairs Canada		3,780,000	3,748,728	-31,272
SECO		10,884,000	10,784,744	-99,256
GIZ	1,010,423	1,150,000	399,165	-750,835
<b>Total Well-Governed</b>	<b>1,010,423</b>	<b>15,814,000</b>	<b>14,932,636</b>	<b>-881,364</b>
<b>Bilateral</b>				
European Union - PAP-APP	205,905	753,607	758,194	4,587
European Union - GSAI	94,970	8,192,646	4,981,989	-3,210,657
MFA France		920,000	3,826	-916,174

## Updates to IDI OP and Budget 2024

SAI Latvia		172,500	170,522	-1,978
MFA Norway for South Sudan		5,110,000	4,661,037	-448,963
MFA Norway for Somalia	567,309	1,500,000	2,327,772	827,772
NORAD for DRC	895,270	3,500,000	2,618,397	-881,603
SAI Qatar		-	8,608	8,608
USAID Madagascar		10,841,979	10,565,942	-276,037
USAID Headquarters	89,426	2,180,000	2,168,938	-11,062
USAID for Benin		1,470,148	0	-1,470,148
USAID for Guinea		1,749,995	0	-1,749,995
<b>Total Bilateral</b>	<b>1,852,880</b>	<b>36,390,875</b>	<b>28,265,225</b>	<b>-8,125,650</b>
<b>Global Foundations</b>				
Global Affairs Canada		1,080,000	1,059,750	-20,250
European Union	25021	0	347,100	347,100
INTOSAI Journal		545,000	1,065,000	520,000
General Court of Audit, Saudi Arabia		0	3,195,000	3,195,000
SECO		1,068,000	1,049,310	-18,690
<b>Total Global Foundations</b>	<b>25,021</b>	<b>2,693,000</b>	<b>6,716,160</b>	<b>4,023,160</b>
<b>Total Earmarked Funds</b>	<b>3,113,509</b>	<b>77,269,098</b>	<b>84,348,723</b>	<b>7,079,625</b>
<b>Subtotal Funding</b>	<b>6,844,125</b>	<b>128,779,098</b>	<b>130,218,593</b>	<b>1,439,495</b>
<b>Brought Forward/Deferred Income</b>	<b>6,844,125</b>	<b>10,195,528</b>	<b>6,844,125</b>	<b>-3,351,403</b>
<b>Total Funding</b>		<b>138,974,626</b>	<b>137,062,718</b>	<b>-1,911,908</b>

### II. Expenditure

As compared to the original budget 2024 where the total expenditure was projected at NOK 131.1 million, the total expenditure in the revised budget is NOK 130.2 million. The difference of NOK 0.8 million is the net of changes across the expenditures for different work streams and cost types. Explanations for the projected changes have been provided in the respective work stream pages in the following section.

#### IDI total expenditure per work stream (Break up with explanations provided in work stream pages in following section)

Expenditure (in NOK)	Original Budget 2024	Revised Budget 2024	Actual Expenditures 31.03.2024	Original vs Revised Budget 2024
Professional SAIs	23,443,136	25,903,903	5,387,281	2,460,767
Relevant SAIs	14,608,236	14,710,297	1,651,804	102,061
<b>Total Professional and Relevant SAIs Department</b>	<b>38,051,372</b>	<b>40,614,200</b>	<b>7,039,085</b>	<b>2,562,828</b>
SAI Independence	11,943,678	15,972,088	2,083,828	4,028,410
Well-Governed SAIs	31,825,485	31,319,704	5,804,394	-505,781
Bilateral	<b>37,849,554</b>	<b>31,315,431</b>	<b>8,489,347</b>	<b>-6,534,123</b>
<b>Total SAI Governance Department</b>	<b>81,618,717</b>	<b>78,607,222</b>	<b>16,377,569</b>	<b>-3,011,495</b>
<b>Total Global Foundations</b>	<b>11,402,106</b>	<b>11,023,435</b>	<b>2,529,860</b>	<b>-378,671</b>
<b>IDI Total Expenditure</b>	<b>131,072,195</b>	<b>130,244,857</b>	<b>25,946,514</b>	<b>-827,338</b>

#### IDI total expenditure per cost type (Break up with explanations provided in work stream pages in following section)

Expenditure (in NOK)	Original Budget 2024	Revised Budget 2024	Actual Expenditures 31.03.2024	Original vs Revised Budget 2024
Allocated Staff Costs (DG/SSU/Admin)	8,255,296	8,555,634	1,999,415	300,338
Allocated Overhead Costs	12,928,099	13,524,000	2,926,466	595,901
IDI Work Stream Staff Costs	56,704,823	50,490,818	13,562,155	-6,214,005
IDI Work Stream Delivery Costs	53,183,977	57,674,405	7,458,478	4,490,428
<b>IDI Total Expenditure</b>	<b>131,072,195</b>	<b>130,244,857</b>	<b>25,946,514</b>	<b>-827,338</b>

## Updates to IDI OP and Budget 2024

### III. Carry Forward and Reserves

As compared to the original budget 2024, there is a slight change of NOK 1,3 million in the carry forward amount projected for 2025. The revised amount is NOK 26,7 million including funds received in advance from SECO, Global Affairs Canada and the EU.

In terms of IDI's reserves, the amount is revised to NOK 3.7 million owing to the additional NOK 0.6 million received from INTOSAI and transferred to the reserves.

IDI Total (in NOK)	Brought forward as per 01.01.2024	Original Budget 2024	Revised Budget 2024	Actuals 31.03.24	Original vs Revised Budget 2024
<b>IDI Total Expenditure</b>		<b>131,072,195</b>	<b>130,244,857</b>	<b>25,946,514</b>	<b>-827,338</b>
<b>IDI Total Funding</b>		<b>138,974,625</b>	<b>137,062,718</b>		<b>-1,911,908</b>
<b>Transfer INTOSAI Contribution to Reserves</b>		-230,000	-813,204		-583,204
<b>Carry Forward /Deferred Income</b>	<b>6,844,125</b>	<b>7,672,430</b>	<b>6,004,657</b>		<b>-1,667,774</b>
<b>Undistributed interest 2023</b>	556,112				
<b>SECO, Canada and EU funding received in advance</b>	19,759,116	20,303,910	20,706,859		402,949
<b>Total Carry forward/Deferred Income</b>	<b>27,159,352</b>	<b>27,976,340</b>	<b>26,711,516</b>		<b>-1,264,825</b>
<b>IDI Reserves (in NOK)</b>					
<b>Foundations Equity</b>		250,000	250,000		
<b>Accumulated Interest foundation capital</b>		233,363	233,363		
<b>Accumulated contributions INTOSAI</b>		2,676,456	3,259,660		583,204
<b>Total</b>		<b>3,159,819</b>	<b>3,743,023</b>		<b>583,204</b>

## C. WORK STREAM WISE SUMMARY OF UPDATES TO OP AND BUDGET 2024

### I. Independent SAIs work stream

#### 1. Components and summary of major revisions

Components & Initiatives
<p><b>Component 1: Global Advocacy and Support</b></p> <ul style="list-style-type: none"> <li>SAI Independence Rapid Advocacy Mechanism (SIRAM)</li> <li>SAI Independence Resource Centre (SIRC)</li> <li>Advocacy and research</li> </ul> <p><b>Component 2: Country-level support</b></p> <ul style="list-style-type: none"> <li>Support to SAIs legal units (LEG SAI Initiative)</li> <li>Strengthening SAI- CSO interactions</li> <li>Strengthening SAI interactions with horizontal accountability institutions</li> </ul> <p><b>Component 3: Facilitate effective Partnerships in support of SAI Independence</b></p> <ul style="list-style-type: none"> <li>Global Project on SAI Independence (IDI, OECD, IMF, WB)</li> <li>Synergies with INTOSAI bodies and Regions</li> </ul>

Summary of revisions to Operational Plan and Budget 2024
<ul style="list-style-type: none"> <li>The inclusion of the French MFA funding for SAI-CSO collaboration in Zambia and Malawi is the main revision to the Operational Plan 2024 for the Independent SAIs work stream.</li> <li>This funding will be allocated to the <b>CADRE GFP (Collaboration Action and Dialogue to strengthen engagement on PFM)</b> project which will be jointly implemented by IDI and Transparency International. The objective is to strengthen the capacities of SAIs and CSOs to collaborate effectively to contribute to accountability and transparency in Zambia and Malawi.</li> <li>The work stream delivery costs have been revised from NOK 3,458,800 to NOK 7,528,800. Out of the three components, only component 2 on country level support has been revised. The other two remain unchanged.</li> </ul>

Details of revisions to work stream budget 2024 (Amounts: NOK)				
	Original Budget 2024	Revised Budget 2024	Actual Expenditures 31.03.2024	Original vs Revised Budget 2024
Allocated Staff Costs (DG/SSU/Admin)	884,812	958,154	206,848	73,342
Allocated Overhead Costs	1,385,648	1,514,566	271,400	128,918
Direct Staff Costs	6,214,418	5,970,568	1,237,981	-243,850
Work Stream Delivery Costs (Break-up Given in Following Table)	3,458,800	7,528,800	367,600	4,070,000
<b>Total Independent SAIs</b>	<b>11,943,678</b>	<b>15,972,088</b>	<b>2,083,828</b>	<b>4,028,410</b>

Details of revisions to work stream direct delivery cost budget 2024 (Refer row 4 in previous table)		
Components	Original Budget	Revised Budget
Component 1: Global Advocacy and Support	753,810	753,810
Component 2: Country-level Support	2,415,990	6,485,990
Component 3: Partnerships in support of SAI Independence	289,000	289,000
<b>Total Unit Delivery Cost (Anticipated increase: NOK 4,070,000)</b>	<b>3,458,800</b>	<b>7,528,800</b>

## 2. Proposed Changes in IDI Results Framework

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Original Target 2024	Revised Target 2024
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	(54) Cumulative number of country level SAI-stakeholder interactions facilitated by IDI in support of SAI Independence	2023	5	10	20 <sup>1</sup>

## II. Well Governed SAIs work stream

### 1. Components and summary of major revisions

Components & Initiatives
<p><b>Component 1: Strategic Management</b></p> <ul style="list-style-type: none"> <li>Enhance the measurement of SAI performance through SAI PMF</li> <li>Strategy, Performance Measurement and Reporting (SPMR)</li> </ul> <p><b>Component 2: Organisational Management</b></p> <ul style="list-style-type: none"> <li>ICT Governance (pICTure)</li> <li>Human resources, ethics, gender &amp; inclusiveness for SAIs (TOGETHER)</li> </ul> <p><b>Component 3: Leadership and Resilience</b></p> <ul style="list-style-type: none"> <li>Leadership masterclasses (MASTERY)</li> <li>Crisis and risk management for SAI performance (CRISP)</li> </ul> <p><b>Work stream-wide activities</b></p> <ul style="list-style-type: none"> <li>Work Stream management including activities to foster coordination and cooperation</li> <li>How -to-Governance podcast series</li> <li>SAI Governance Academy</li> <li>SAI-level support to three SAIs under SPMR ACT<sup>2</sup></li> </ul>

Summary of revisions to Operational Plan and Budget 2024
<ul style="list-style-type: none"> <li><b>SAI PMF:</b> Initiative on track with an envisioned slight underspending due to lower expenses for direct assistance to SAI PMF assessment field work.</li> <li><b>SPMR:</b> Initiative on track with parallel roll-out in English and French. A limited upwards adjustment of the budget necessary to accommodate a Leadership kick-off for OLACEFS/ CAROSAI in third quarter. This activity was not budgeted originally as we wanted to assess the usefulness of the first such event in October 2023, which proved highly beneficial. The additional costs are partially offset by savings in planned SPMR field work and lower translation costs.</li> <li><b>pICTure:</b> Initiative on track, with roll-out and further material development work ongoing or scheduled. Some additional resources needed to accommodate two-person teams for field work, which will facilitate learning of both IDI staff and resource persons.</li> <li><b>TOGETHER:</b> Initiative on track with ongoing implementation in CREFIAF and an upcoming round in CAROSAI in the second half of 2024. No revisions to the budget.</li> <li><b>CRISP:</b> The initiative is ahead of plan and the savings made on the two already conducted workshops will allow the addition of an activity in the second part of the year to review and adjust the Risk Management Maturity assessment tool that is being piloted. Some slight underspending envisaged.</li> </ul>

<sup>1</sup> Changed to capture the activities under the French MFA funding for the CADRE GFP project.

<sup>2</sup> SPMR Acting for Accountability Initiative

## Updates to IDI OP and Budget 2024

- **MASTERY:** All originally planned interactions are either delivered, scheduled or in preparation. There is a need for a slight upwards adjustment of the budget due to higher than foreseen costs in several events.
- **Work stream management:** Reductions made in the expected spending on participation in INTOSAI regional events and in budget for team building and learning. SAI Governance Academy scheduled for end of 2024. The direct staff costs project a reduction of NOK 0.9 million owing in part to delayed recruitment.
- **SAI-level support:** The first SAI-level support project in Tajikistan is on plan and on budget. The second one (Nigeria) is scheduled to begin end of May. There is additional funding need with respect to support for local-level CSOs. This will be covered by a part of the budget set aside for the third SAI-level support project (Solomon Islands), which will commence only in the last quarter of 2024. Reallocations between SAI-level support projects are in line with agreements with SECO, while the overall amount on planned delivery costs is kept the same.

Details of revisions to work stream budget 2024 (Amounts: NOK)				
	Original Budget 2024	Revised Budget 2024	Actual Expenditures 31.03.2024	Original vs Revised Budget 2024
Allocated Staff Costs (DG/SSU/Admin)	2,079,308	2,216,335	582,416	137,027
Allocated Overhead Costs	3,256,274	3,503,389	764,173	247,115
Direct Staff Costs	13,734,283	12,844,359	3,292,504	-889,924
Work Stream Delivery Costs (Break-up Given in Following Table)	12,755,620	12,755,620	1,165,301	
<b>Total Well Governed SAIs</b>	<b>31,825,485</b>	<b>31,319,704</b>	<b>5,804,394</b>	<b>-505,781</b>

Details of revisions to work stream direct delivery cost budget 2024 (Refer row 4 in the previous table)		
Components	Original Budget (November 2023)	Revised Budget (May 2024)
Component 1: Strategic Management	4,092,904	4,047,703
Component 2: Organisational Management	4,319,798	4,480,129
Component 3: Leadership and Resilience	2,411,618	2,482,162
Work Stream management	1,931,300	1,745,626
<b>Total Unit Delivery Cost</b>	<b>12,755,620</b>	<b>12,755,620</b>

## 2. Proposed Changes in IDI Results Framework

No Changes

## III. Bilateral Support work stream

### 1. Components and summary of major revisions

Components and initiatives
<ul style="list-style-type: none"> <li>• <b>Component 1: Bilateral Support General Management</b></li> <li>• <b>Component 2: Support to the Office of the Auditor General of Somalia – “the OAGS Peer Support Project”</b></li> <li>• <b>Component 3: Support to the National Audit Chamber of South Sudan – “NAC Strategic Change Project 2020-25”</b></li> <li>• <b>Component 4: Accelerated Peer-support Partnership programme - PAP-APP</b></li> <li>• <b>Component 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2024”</b></li> <li>• <b>Component 6: Support to the National Audit Office of The Gambia – “NAO Gambia Strategic Development Accelerator Project 2021-2025”</b></li> <li>• <b>Component 7: Support to the Cour des Comptes DRC – “CdC DRC Peer Support Project 2022-2025”</b></li> <li>• <b>Component 8: Global SAI Accountability Initiative (GSAI) programme</b></li> </ul>

Summary of revisions to Operational Plan and Budget
<ul style="list-style-type: none"> <li>• <b>Total Work stream delivery costs</b> reduced by 13% due to reduced funding and slower implementation in some GSAI projects.</li> <li>• <b>Component 1 Bilateral support general management:</b> No adjustment to delivery costs.</li> </ul>



## Updates to IDI OP and Budget 2024

- **Component 2 Somalia:** Delivery costs increased by 213% in light of additional funding received from the Norwegian Ministry of Foreign Affairs in Nairobi. The original budget did not include several planned activities such as professional development support and in-country visits for forensic audit, financial audit and quality management support. These planned activities have now been included and will be undertaken in 2024.
- **Component 3 South Sudan:** Revised delivery cost budget reflects approved additional funding for 2024 from the Norwegian Ministry of Foreign Affairs in Juba based on the approved work plan. Recovery of overspending from 2023 has been catered for in the budget. All activities on track.
- **Component 4 PAP-APP:** Delivery cost budget reduced by 42% due to funding cuts from MFA France and USAID Guinea. As such, planned activities significantly reduced in Togo, Guinea and at the overall programme level. Cancelled activities mainly comprise in-country missions for jurisdictional control support, strategic management and mobilising donor support. The remaining budget will cater for IDI staff time, CREFIAF salary, PAP-APP evaluation, one mission in Togo and Guinea to complete Gender, Diversity and Inclusion audits and costs already incurred.
- **Component 5 Madagascar:** Activities mostly on track. Slightly reduced budget by 5% because the newly recruited advisor will join in July, later than originally planned, hence slower implementation of some activities
- **Component 6 The Gambia:** 30% delivery budget cost reduction due to funding cuts at the PAP-APP level. Some in-country support cancelled especially peer travel for audits and operational planning. Support to communications and stakeholder engagement has also been cut. The current budget will cater for two critical missions and IDI staff time. Other support will be provided online.
- **Component 7 DRC:** Planned activities on track. Delivery cost budget has increased by 8.5 %
- **Component 8 GSAI:** Total GSAI cost budget reduced by 33%. Details for each project below:
  - At the programme level, a 43% budget decrease because the programme level workshop was postponed to 2025
  - In Haiti, the budget has been cut by 100% due to the ongoing security situation which prevents all activities.
  - For Benin, the budget has been cut by 93% because the project has since been taken over by GIZ. However, a budget has been maintained for one planned in-country mission.
  - In Honduras, the budget has been cut by 73% because out of four planned in-country missions, only one will likely materialise this year. There are also leadership changes in the SAI that have affected progress.
  - In Lebanon, the budget has been cut by 53% because of delays in signing the cooperation agreement and as such, planned in-country missions for 2024 have been reduced.
  - For Belize, the budget has been reduced by 42% because only one of the four planned in-country missions will materialise. The budget also includes one mission to SAI India for SAI Belize staff planned for Q4.
  - In Dominica, there is a 22% budget reduction due to less in-country missions in 2024 than planned.
  - For Kyrgyzstan, there is a 45% budget increase because of more planned in-country visits in 2024 that had not been catered for in the original budget. Planned activities on track.
  - And finally, for Tajikistan, there is a 33% budget increase because of a planned audit management system upgrade costing around NOK 300 000 that wasn't included in the original budget. 4. Planned activities on track.

<b>Details of revisions to work stream budget 2024 (Amounts: NOK)</b>				
	<b>Original Budget 2024</b>	<b>Revised Budget 2024</b>	<b>Actual Expenditures 31.03.2024</b>	<b>Original vs Revised Budget 2024</b>
Allocated Staff Costs (DG/SSU/Admin)	1,734,231	1,509,818	531,907	-224,413
Allocated Overhead Costs	2,715,871	2,386,588	697,902	-329,283
Direct Staff Costs	12,890,027	9,522,121	3,269,903	-3,367,906
Work Stream Delivery Costs (Break-up Given in Following Table)	20,509,425	17,896,904	3,989,636	-2,612,521
<b>Total Bilateral Support</b>	<b>37,849,554</b>	<b>31,315,431</b>	<b>8,489,347</b>	<b>-6,534,123</b>

<b>Details of revisions to work stream total cost budget 2024 (Refer row 4 in the previous table)</b>			
<b>Components</b>	<b>Original Budget</b>	<b>Revised Budget</b>	
Component 1 Bilateral General	80,500		80,500
Component 2 Somalia	465,724		1,459,849
Component 3 South Sudan	4,052,372		3,471,603
Component 4 PAP APP	1,776,962		1,032,252
Component 5 Madagascar	5,931,995		5,627,780
Component 6 The Gambia	430,990		301,590

## Updates to IDI OP and Budget 2024

Component 7 DRC	1,922,657	2,086,056
Component 8 GSAI	5,848,225	3,837,275
<b>Total Unit Delivery Cost</b> (Anticipated decrease: NOK 2,612,523)	<b>20,509,425</b>	<b>17,896,904</b>

## 2. Proposed Changes in IDI Results Framework

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Original Target 2024	Revised Target 2024
<b>Long-term Outcomes</b>	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	(120) Number of SAIs supported to enhance internal governance and/or strategic management that publish the SAI performance report on their webpage within 12 months of the end of the financial year	2023	6	6	4 <sup>3</sup>
<b>Short-term outcome</b>	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	(124) Number of SAIs supported to establish coordination mechanisms for support where at least one joint meeting for all partners (both current and potential partners for both technical and financial support) have been held	2023	3	7	5 <sup>4</sup>

## IV. Professional SAIs work stream

### 1. Value deliverables and summary of major revisions

Value Deliverables
<p><b>Deliverable 1: Competent SAI Audit Professionals (delivery under Centre for SAI Audit Professionals)</b></p> <p><b>Future SAI Audit:</b></p> <ul style="list-style-type: none"> <li>SAI Innovations Framing webinar "Innovating for Climate Change", SAI Innovation Marketplaces</li> <li>Portfolio of Experiments: i) Sustainability Reporting in the Public Sector, ii) Sustainable Audit Practices in Small Island Developing States (SIDS).</li> </ul>

<sup>3</sup> Support can't be undertaken in Guinea and Togo due to funding cuts which puts the target at risk.

<sup>4</sup> Planned coordination support in Guinea and Togo can't be undertaken due to funding cuts which puts the target at risk.

## Updates to IDI OP and Budget 2024

### **Professional Audit Practice Resources:**

- Diagnostic tool for sustainable audit practices.
- Four Playbooks on System of Audit Quality Management (SoAQM), Planning for Impact, Stakeholder Coalitions, and Robust Follow-up System.

### **Professional Certification:**

- Professional Education for SAI Auditors (PESA) English assessment exams in May and November, new PESA cohort in English, launch PESA Spanish, commence work on PESA Arabic, explore possibilities of offering PESA in French.
- Competency framework, curriculum and first draft of the design for the Audit Quality Management Specialist Certificate.

### **Professional Learning and Growth:**

- Design and develop professional education on strategic and annual audit planning, the system of audit quality management, robust follow-up system and the development of a competency framework and curriculum for performance auditors at induction and intermediate level.

### **Continuing Professional Development (CPD)**

- Finalise Continuing Professional Development (CPD) policy, offer CPD opportunities, launch the alumni network and Learning Circle for PESA certified SAI auditors.
- Update and scale up digital education infrastructure (LMS), assess potential migration to Moodle Workplace.

### **Deliverable 2: Effective SAI Audit Leaders**

- Select and announce winners of the SAI Young Leaders (SYL) Awards for the 2022- 2023 Cohort, launch the 2024-2025 cohort, and organise the first face-to-face interaction for the new cohort.
- Leadership forum for SAIs participating in IDI- Asian Development Bank (ADB) project on Sustainable Performance Audit Practices.
- Master Class on Performance Audit for SAI leaders from SAIs in Organisation of Economic Cooperation and Development (OECD) countries.

### **Deliverable 3: Sustainable SAI Audit Practices**

- Phase II support for SAIs under IDI-ADB Sustainable Performance Audit Practices.
- Launch IDI-ADB Sustainable FA practices for two SAIs.
- Continue support to 12 SAI under the global pilot on the System of Audit Quality Management (SoAQM).
- Launch an SoAQM pilot for SAIs in the PASAI region.

### **Deliverable 4: Raised SAI Audit Profiles**

- Work at SAI level with the IDI-ADB project to raise profile for performance audits with stakeholders.
- Work with International Federation of Accountants (IFAC) and Association of Chartered Certified Accountants (ACCA) and possibly the INTOSAI Working Group on Environmental Auditing (WGEA) to create awareness both within and outside the INTOSAI community on the role of SAIs in providing oversight on sustainability reporting.
- PESA scale up discussions with professional accountancy organisations.
- Strengthen cooperation with the INTOSAI Professional Standards Committee (PSC), and its subcommittees, the INTOSAI Capacity Building Committee (CBC), INTOSAI Task Force on Auditor Professionalisation (TFIAP) and INTOSAI regions.

## **Summary of revisions to Operational Plan and Budget 2024**

### **Deliverable 1: Competent SAI Audit Professionals (delivery under The Centre for SAI Audit Professionals):**

#### **Professional Audit Practice Resources:**

- Decided that the SoAQM playbook should be prepared following INTOSAI due process, rather than the IDI rigorous system for quality, which means a longer exposure period. We will have an exposure draft by end 2024 instead of the final version. We have revised the target accordingly (changes in results framework after the next section on Relevant SAIs)
- The diagnostic tool for sustainable audit practices will be a major revision. It will include the ISSAI Compliance Assessment Tool (iCAT) but contain wider set of questions related to overall audit practice. As this is linked to support for ISSAI implementation, we will follow the INTOSAI due process, and have an exposure draft ready by the end of 2024 instead of the final version.

#### **Professional Certification:**

- We will scale up efforts on the Audit Quality Management Specialist Certificate by starting the design and development of Professional Education material and assessment exams in 2024.

#### **Professional Learning and Growth:**

## Updates to IDI OP and Budget 2024

- As per our agreement with ADB, the design and development of professional education on robust follow up systems and the curriculum for performance auditors for induction and intermediate level will be designed and developed in 2025 instead of 2024.
- Direct Staff Costs:** Owing in part to delayed recruitment, the direct staff costs show a reduction of NOK 0.9 million.
- Direct Delivery Costs:** The budget has been revised to NOK 11,634,846 from NOK 8,370,000.

Details of revisions to work stream budget 2024 (Amounts: NOK)				
	Original Budget 2024	Revised Budget 2024	Actual Expenditures 31.03.2024	Original vs Revised Budget 2024
Allocated Staff Costs (DG/SSU/Admin)	1,592,662	1,629,829	274,788	37,167
Allocated Overhead Costs	2,494,167	2,576,291	514,891	82,124
Direct Staff Costs	10,986,307	10,062,937	3,427,688	-923,370
Work Stream Delivery Costs (Break-up Given in Following Table)	8,370,000	11,634,846	1,169,914	3,264,846
<b>Total Professional SAIs</b>	<b>23,443,136</b>	<b>25,903,903</b>	<b>5,387,281</b>	<b>2,460,767</b>

Details of revisions to work stream direct delivery cost budget 2024 (Ref. Row 4 in previous table)		
Value deliverables	Original Budget	Revised Budget
Competent SAI Audit Professionals	5,005,040	6,275,038
Effective SAI Audit Leaders	686,916	860,492
Sustainable SAI Audit Practices	2,578,044	4,103,172
Raised SAI Audit Profiles	100,000	396,143
<b>Total Unit Delivery Cost (Anticipated increase NOK 3,264,846)</b>	<b>8,370,000</b>	<b>11,634,846</b>

## 2. Proposed Changes in IDI Results Framework

Changes in Professional and Relevant SAIs common indicators shown after the next section

## V. Relevant SAIs work stream

### 1. Value deliverables and summary of major revisions

Value Deliverables
<p><b>Deliverable 1: Competent SAI Audit Professionals</b></p> <ul style="list-style-type: none"> <li>Develop a competency framework and curriculum for Technology Auditors.</li> <li>Develop a competency framework and curriculum for SAI Auditors using data analytics.</li> <li>Develop a competency framework and curriculum for SDG Auditors.</li> <li>Education and Support for Equal Futures Audit (EFA) Changemakers and Education and Support for SAI audit teams participating in Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) (English, Spanish and Arabic).</li> </ul> <p><b>Deliverable 2: Effective SAI Audit Leaders</b></p> <ul style="list-style-type: none"> <li>67 LOTA Pioneers from 33 SAIs expected to complete their education, strategy development and audits to graduate from the initiative.</li> <li>Create a network called Leveraging on Technological Advancement (LOTA) Connect for the graduates and their mentors.</li> <li>Launch the LOTA Connect in 2024 and enroll LOTA Pioneers mentors and graduates.</li> <li>54 EFA Changemakers from 27 SAIs expected to complete their education, strategy development and audits to graduate from the initiative.</li> <li>Organise a leadership forum for SAI Leadership of SAIs participating in LOTA Pioneers and EFA Changemakers.</li> </ul> <p><b>Deliverable 3: Sustainable SAI Audit Practices</b></p> <ul style="list-style-type: none"> <li>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.</li> </ul>

## Updates to IDI OP and Budget 2024

- Continue supporting SAIs to develop technology audit strategic plans and annual audit plans aligned to the overall strategic and annual plan of the SAI.
- For support 47 SAIs in English and Spanish-speaking regions in the CCAA, audits expected to be completed by 2024, start support in Arabic and expect those audits to be completed by early 2025.
- Develop audit frameworks for policy coherence and leave no one behind, translate IDI's SDG Audit Model (ISAM) and frameworks for policy coherence and Leave no one behind (LNOB) documents into Arabic, French and Spanish, disseminate ISAM and the audit frameworks through online sessions.
- Explore possibilities of providing holistic and in-depth support to SAIs or a group of SAIs in enhancing sustainable technology audit practices.
- Discuss longer-term cooperation with WGEA and other partners like ACCA and IFAC for supporting SAIs in auditing these areas.

### Deliverable 4: Raised SAI Audit Profiles

- 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.
- Organise a LOTA Talks event on a topic of emerging significance in technology audits.
- Organise joint special session with ARABOSAI and United Nations Economic and Social Commission for Western Asia (UNESWCA), organise a side event at the High-Level Political Forum on Sustainable Development (HLPF), participate in the UN-INTOSAI Symposium, and organise two webinars to disseminate updated ISAM and audit frameworks to all stakeholders.
- Organise interactions with several stakeholders working on climate adaptation actions.
- Organise social interactions and participate in partner events to promote the role of SAIs in auditing equality and inclusion under the EFA initiative.
- Organise meetings with ASOSAI, EUROSAI, OLACEFS and PASAI to discuss regional needs in the context of IDI's new strategic plan.

### Summary of revisions to Operational Plan and Budget 2024

- **Deliverable 1:** Competent SAI Audit Professionals: Postponed the start date of the 'SAI Technology Auditors' initiative to 2025 due to limited staff resources. We plan to recruit a new person to work with our digitalization efforts in LOTA and other initiatives like PESA.
- **Deliverable 2:** Effective SAI Audit Leaders: We will scale up leadership forums for LOTA Pioneers and EFA Changemakers, to a Global Summit on audits in four key trending areas – SDGs, digitalization, climate change and equal futures.
- **Deliverable 4:** Raised SAI Audit Profiles: The envisaged special session with UNESWCA and ARABOSAI did not take place.
- **Direct Delivery Costs:** The budget has been revised to NOK 4,297,460 from NOK 4,891,200.

### Details of revisions to work stream budget 2024 (Amounts: NOK)

	Original Budget 2024	Revised Budget 2024	Actual Expenditures 31.03.2024	Original vs Revised Budget 2024
Allocated Staff Costs (DG/SSU/Admin)	1,026,382	1,225,275	183,020	198,893
Allocated Overhead Costs	1,607,352	1,936,808	342,938	329,456
Direct Staff Costs	7,083,302	7,250,754	981,321	167,452
Work Stream Delivery Costs (Break up given in following table)	4,891,200	4,297,460	144,526	-593,740
<b>Total Relevant SAIs</b>	<b>14,608,236</b>	<b>14,710,297</b>	<b>1,651,804</b>	<b>102,061</b>

### Details of revisions to work stream direct delivery cost budget 2024 (Refer row 4 in the previous table)

Value deliverables	Original Budget (November 2023)	Revised Budget (June 2024)
Competent SAI Audit Professionals	1,670,452	1,936,755
Effective SAI Audit Leaders	699,520	1,097,126
Sustainable SAI Audit Practices	985,660	301,420
Raised SAI Audit Profiles	1,535,568	962,159
<b>Total Unit Delivery Cost (Anticipated decrease: NOK 593,740)</b>	<b>4,891,200</b>	<b>4,297,460</b>

## 2. Proposed Changes in IDI Results Framework

### Professional and Relevant SAIs (common indicators)

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Original Target 2024	Revised Target 2024
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Publication of SAI audit results	(84) 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	24 <sup>5</sup>
IDI Output	S2 Sustainable SAI Audit Practices	Professional quality audit resources available across the SAI community	(113) Number of professional quality audit resources available on the IDI website at the end of the year	2022	10	17	13 <sup>6</sup>

## VI. Global Foundations work stream

### 1. Components and summary of major revisions

Components & Initiatives
<p><b>Component 1: Strategic Partnerships</b></p> <ul style="list-style-type: none"> <li>• INTOSAI- Donor Cooperation (IDC) operational management.</li> <li>• Strengthening capacity and relationship with INTOSAI Regions.</li> <li>• Manage partnership with Inter-Parliamentary Union (IPU) and International Monetary Fund (IMF).</li> <li>• Engage new partners and manage partnerships.</li> </ul> <p><b>Component 2: Brokering support for SAIs, from donors, peers or other partners</b></p> <ul style="list-style-type: none"> <li>• Brokering Upscaled SAI Support (BUSS) initiative.</li> <li>• Support Global SAI Accountability initiative (GSAI) (formerly GCP Tier 2).</li> <li>• Strengthening SAI-SAI Peer Provider knowledge and relations.</li> </ul> <p><b>Component 3: Measuring and monitoring SAI Performance and support</b></p> <ul style="list-style-type: none"> <li>• Be the steward of Global SAI Performance Data and provide insights on SAI performance.</li> <li>• Inform the SAI-donor community on Capacity Development support to SAIs.</li> <li>• Provide and manage information on SAI performance.</li> <li>• IDI sustainability reviews.</li> </ul> <p><b>Component 4: Advocating and communicating for behavioural change and the value of SAIs</b></p> <ul style="list-style-type: none"> <li>• Communication and advocacy within the INTOSAI-Donor Cooperation.</li> <li>• IDI communication and advocacy.</li> </ul> <p><b>Global Foundations (GF) General Management</b></p> <ul style="list-style-type: none"> <li>• Planning and monitoring.</li> </ul>

<sup>5</sup> This is a correction and not a revision. The CCAA target was omitted from the Operational Plan. It has now been updated in the IDI Results System 2024-26 (Indicator No. 84).

<sup>6</sup> The category of SoAQM Playbook has been changed to GPG and needs to go through 90 days of public exposure. We will have the Exposure Draft published by the end of 2024. The diagnostic tools for sustainable audit will be available in 2025. Accordingly, the target for 2024 is reduced by four (Indicator No. 113 of IDI Results System 2024-26). This includes the SoAQM playbook and three diagnostic tools for sustainable audit practices.

## Updates to IDI OP and Budget 2024

<b>Summary of revisions to Operational Plan and Budget 2024</b>	
•	Component 1: Strategic Partnerships: On track with work focused on main partners IDC, IPU, IMF and INTOSAI WGEA.
•	Component 2: Brokering support for SAIs, from donors, peers or other partners: On target to deliver the BUSS workshop in Arabosai and to support the Saudi FISP program. The support to GSAI implementation led by the Bilateral team will be lower due to one GF staff leaving without effect on GF delivery cost. Delivery cost is slightly up due to more accurate costs for the Arabosai workshop.
•	Component 3: Measuring and monitoring SAI Performance and support: According to the OP2024, GF will disseminate results from the Global SAI Stocktaking Report, to relevant, stakeholders throughout 2024. The IDI board has requested that dissemination to UN bodies is scaled up. Given the wide variety of stakeholders showing interests, and the potential for elevating SAI visibility through tailored communication on SAIs, accountability and transparency, scale up dissemination activities, including attendance at high-level events as well as costs related to translation and design of tailored products.
•	Component 4: Advocating and communicating for behavioural change and the value of SAIs: Plans on track. The budget for comms has been increased to reflect actual offers to the design and rebuild of the IDI website. The project is expected to start in June with 70% of the project cost taken in 2024. New Strategic Comms manager recruited with start from mid-August.
•	Information Management System, BLUE, on track to digitise annual PAR process. Lower expected need for external consultancy support in 2024.
•	Direct Staff Costs: Mainly owing to staff departure and formalities leading to new recruitment the direct staff costs show a reduction of NOK 1.0 million.

<b>Details of revisions to work stream budget 2024 (Amounts: NOK)</b>				
	<b>Original Budget 2024</b>	<b>Revised Budget 2024</b>	<b>Actual Expenditures 31.03.2024</b>	<b>Original vs Revised Budget 2024</b>
Allocated Staff Costs (DG/SSU/Admin)	937,901	1,016,223	220,437	78,322
Allocated Overhead Costs	1,468,787	1,606,357	335,163	137,570
Direct Staff Costs	5,796,486	4,840,079	1,352,758	-956,407
Work Stream Delivery Costs (Break up given in following table)	3,198,932	3,560,775	621,501	361,843
<b>Total Global Foundations</b>	<b>11,402,106</b>	<b>11,023,435</b>	<b>2,529,860</b>	<b>-378,671</b>

<b>Details of revisions to work stream direct delivery cost budget 2024 (Refer row 4 in the previous table)</b>		
<b>Components</b>	<b>Original Budget</b>	<b>Revised Budget</b>
Component 1: Strategic partnerships	942,460	948,649
Component 2: Brokerage	471,372	515,352
Component 3: Measuring and monitoring SAI support	300,000	270,000
Component 4: Comms and Advocacy	1,485,100	1,826,774
<b>Total Unit Delivery Cost (Anticipated increase: NOK 361,843)</b>	<b>3,198,932</b>	<b>3,560,775</b>

## 2. Proposed Changes in IDI Results Framework

No Changes



**email:** [idi@idi.no](mailto:idi@idi.no) | **web:** [www.idi.no](http://www.idi.no)

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