

**GLOBAL
FOUNDATIONS**

Operational Plan 2025

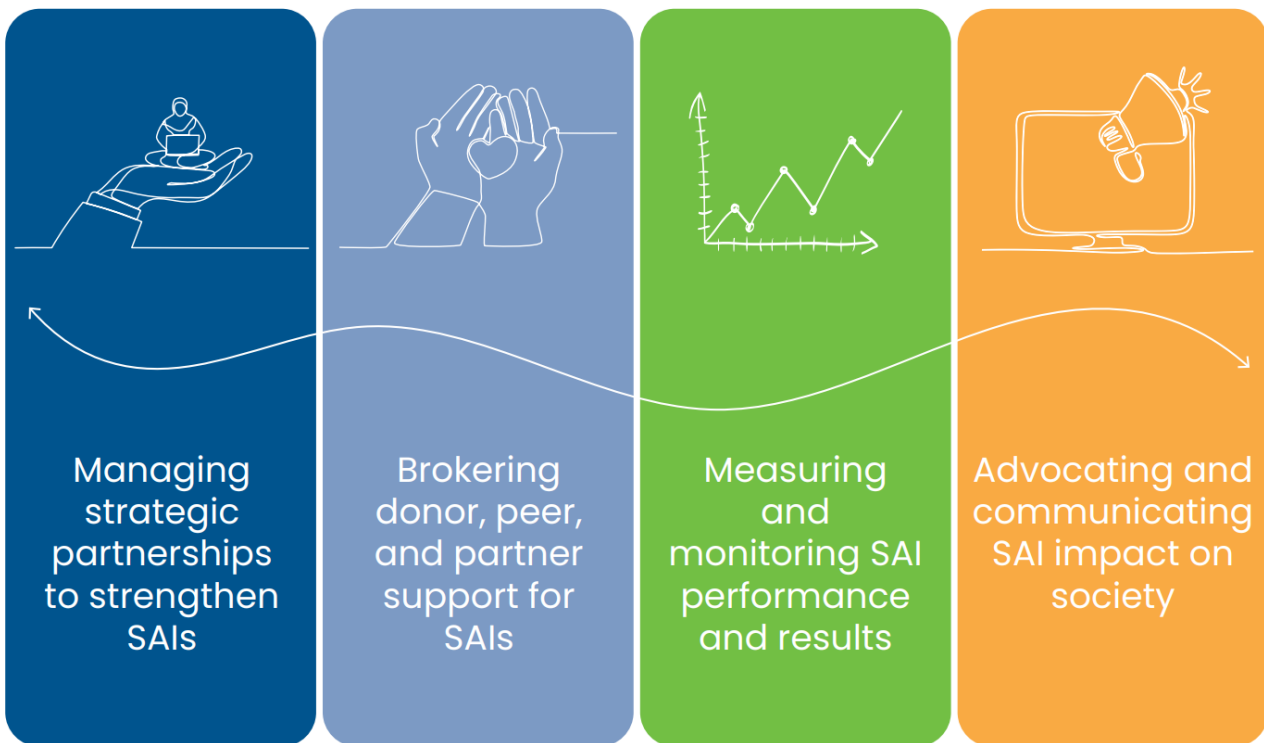
A. Objective

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:



The Strategic Partnership component resonates with two Strategic Priorities under the IDI Strategic Plan: Sustainability and Public Trust in SAIs. Increasing trust in SAIs requires broad outreach and targeted stakeholder engagement and fostering opportunities to increase awareness of SAI impact. Sustainability can only be achieved through establishing long-term partnerships with stakeholders who will support SAIs as they build their capacity over time. Strengthening alliances with global and regional policy makers who place high value on SAIs and accountability on the global agenda fosters an environment where SAIs can operate independently. Such alliances and partnerships also contribute to both sustainability and raising public trust in SAIs.

Central to these alliances is IDI's support to the INTOSAI Donor Cooperation (IDC), contributing to IDC's efforts to scale-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 prioritised to strengthen SAI-Parliamentary relations, which can help SAIs strengthen their institutional environment. IDI's partnership with the International Monetary Fund (IMF) is important in advancing shared SAI and IMF objectives in auditing and good governance.

At a regional and country level, IDI's brokerage work 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, IDI assists 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 through ICT solutions and technology (SAUDI FISP) have demonstrated a need for digitalisation as 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 gradually expanded throughout the 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 Development Database, along with SAI PMF, will provide the base information for measurement and monitoring SAI performance, which in turn feeds into IDI's Results Framework.

In response to growing demand and an emphasis on digital communications, IDI strengthened its communications team in 2024. Building on existing communications tools, activities and outreach efforts, the team will focus on strategic communications and external activities to enhance IDI's profile with key stakeholders. The communications team will promote IDI's Strategic Plan objectives of digitalisation, sustainability, and building public trust in SAIs, while ensuring a unified voice across platforms. In the latter part of 2025, the Communications team will support INCOSAI activities and lay the groundwork for the organisation's 40th anniversary in 2026. To further support its digitalisation goals, IDI is revamping its existing website to modernise its services and enhance its visual appeal. The primary aim is to shift the site's focus from an internal, organisation-centric perspective to a more audience-driven one. IDI's digital tools continue to feature the organisation's work, and a strategic lens will be applied to ensure that the tools meet target audiences' needs. IDI's LinkedIn, Facebook, and X accounts have reached the projected follower growth. For 2025, the IDI Communications team will determine how to best leverage the platforms to share key messages and engage with target audiences.

An IDI Strategic Communications Plan will lay the blueprint for additional communications. This may include, but not be limited to, external speaking engagements and thought leadership opportunities for IDI staff and leadership, media relations and public relations activities, IDI branding, and implementing new internal communications tools. Each of these activities will contribute to IDI's strategic objectives and corporate values as an innovative, collaborative, and professional organisation with heart.

C. Partnerships

The Global Foundations work stream manages some of IDI's foundational relationships with donors, partners, and stakeholders. On behalf of IDC, IDI coordinates the activities of 23 such partners and extends its reach beyond the SAI community through partnership and advocacy. The strengthened partnership with IPU through a MOU signed

in 2024 helps IDI interact more directly with parliaments to strengthen oversight. Working with IMF within the field of public financial management and accountability will increase the impact of IDI's work. This partnership and advocacy work can enable IDI to influence important global stakeholders to ensure that SAIs are considered in global and regional policy making. The Global Foundations work stream aims to leverage and coordinate skills and resources among partners to promote effective capacity development.

The communications team contributes to the Network of INTOSAI Communications Officers (NICO). This partnership also serves as a point to collaborate on global themes that impact SAIs, to disseminate information about IDI and its priorities, and to explore shared learning opportunities. INTOSAI is a key partner in advocating and communicating IDI's strategic objectives and work through digital channels. The INTOSAI Journal is an outreach channel that covers a range of SAI-related themes and emerging issues. It is an integral part of IDI's outreach to share important updates, emerging issues and to reach the INTOSAI community. IDI is exploring new avenues and partnerships with organisations outside of the INTOSAI community. Through a partnership with NGOs, IDI's communications team anticipates that new outreach opportunities and channels may emerge through which IDI can disseminate its key messages and reach stakeholders that may have an interest in SAIs.

The Global Foundations work stream receives earmarked financial support from the Swiss State Secretariat for Economic Affairs (SECO), Global Affairs Canada, General Court of Audit, Saudi Arabia and from the INTOSAI Journal. Global Foundations also draws on IDI core support from SAI Norway, SAI Latvia, INTOSAI, the Swedish International Development Cooperation Agency (Sida), Irish Aid and the Austrian Development Agency (ADA).

D. Delivery Mechanisms

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

- **Onsite workshops:** These are organised to effectively initiate partner 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 connect with each other, thereby finding synergies and achieving 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 external stakeholders. They often take the form of presentations followed by a panel discussion. In 2025, 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.
- **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 2025

IDI's annual plans are presented within the context of the IDI Strategic Plan 2024-2029. The following table presents the 2025 plan in the context of background developments till the end of 2024.

Component and Initiative	Background developments till the end of 2024	Plan 2025
Component 1: Strategic Partnerships		
Initiative: INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> Supported the IDC in implementing the commitments of the Kingston Agreement from 2023 	<ul style="list-style-type: none"> Develop new IDC video to create awareness in donor community Develop and disseminate communication on IDC to country field-officer Promote the role of SAIs towards 4th Financing for Development Conference Explore ways to improve monitoring of SAI Capacity Development (CD) support and financial volume Organise annual high-level event for IDC Steering Committee (SC)
Initiative: IPU-IDI Partnership	<ul style="list-style-type: none"> IDI and IPU formally cemented their partnership through signing of a MOU in 2024. A joint series of webinars directed at members of Parliaments and SAI leadership was rolled out during fall 	<ul style="list-style-type: none"> IDI and IPU will continue to roll out webinars to support SAIs and Parliament to collaborate better Support on SAI-Parliament relations and public engagement will continue, Regional roll-out will continue with Small Island Developing States (SIDS) with support in PASAI and country-level follow-up with CAROSAI Publish joint knowledge product/guidance
Initiative: INTOSAI WGEA	<ul style="list-style-type: none"> Global Foundations (GF) organised a workshop on building a strategic response to climate change in contexts where national measures are financed and implemented by international partners Selection process for the P2P pilot support carried out 	<ul style="list-style-type: none"> Implementation of Peer country pilot missions Based on the experiences from the pilots INTOSAI Working Group on Environmental Audit (WGEA) and GF will develop guidance on peer support methodology for environmental audits
Initiative: IMF	<ul style="list-style-type: none"> During 2024 IDI continued its collaboration with IMF, including the regional peer support workshop in AFROSAI-E, and contributions from the Global SAI Stocktake analysis to IMF products 	<ul style="list-style-type: none"> Continue to support the IMF capacity building programme's regional peer support workshops Contribute to IMF knowledge products on request
Component 2: Brokerage		
Initiative: BUSS	<ul style="list-style-type: none"> Roll-out of BUSS continued in 2024, with a workshop in Arab Organisation of SAIs (ARABOSAI). Interest remains high amongst SAIs and donors, and some donor organisations have attended the BUSS in several regions. 	<ul style="list-style-type: none"> BUSS will be rolled out in Asian Organisation of SAIs (ASOSAI), and roll-out in Pacific Association of SAIs (PASAI) will be explored Continue follow up with SAIs and donors from African Organisation of French Speaking of SAIs (CREFIAP), Organisation of Latin American and Caribbean SAIs (OLACEFS) and ARABOSAI to

Component and Initiative	Background developments till the end of 2024	Plan 2025
		<p>monitor and continue to broker support, and assist SAIs interested in developing proposals</p> <ul style="list-style-type: none"> Collaborate with pICTure- IDI initiative on ICT Governance to provide support to SAIs seeking donor support for ICT capacities
Initiative: GSAI and Accelerated Peer-support Partnership (PAP-APP)	<ul style="list-style-type: none"> Continued to support the GSAI and PAP-APP, initiatives that came out of the IDC 	<ul style="list-style-type: none"> Continue to work with bilateral team to enable support through brokerage, and information exchange to IDC SC members
Initiative: Saudi FISP	<ul style="list-style-type: none"> Supported SAIs in submitting funding applications to the Saudi FISP, a financial support mechanism which aims to increase SAIs resilience through ICT solutions 	<ul style="list-style-type: none"> Continue to support SAIs in obtaining support through the Saudi FISP, by disseminating information and assisting in the application process
Component 3: Measuring and monitoring SAI Performance and Support		
Initiative: Global SAI Stocktaking Report	<ul style="list-style-type: none"> Global SAI Stocktaking Report 2023 published in April. Publication results have been disseminated within various INTOSAI forums, as well as to the donor community, internal auditors, Academia, and Parliamentarians in various fora. 	<ul style="list-style-type: none"> Dissemination will continue, with targeting of groups who have not yet been exposed to the results Contribute with information from the GSR2023 to a United Nations Department of Economic and Social Affairs (UNDESA) led project in 2025 including results for SIDS Planning of GSR2026 will start towards the end of 2025
Initiative: Blue	<ul style="list-style-type: none"> Launched new version of Blue with improved features on contacts, events, and results system Hire a consultant to assess the organization's IT and provide wide ranging recommendations including an IT strategy and future development of Blue. Deliverables are expected in the first quarter of 2025 	<ul style="list-style-type: none"> Consider implementation of recommendations from an external review of IT Strategy Assuming continued Blue development, the following improvements are planned: General Data Protection Regulation (GDPR) compliance, automated event registration, document management, resource persons pool. Blue may also play a role in budgeting and operational planning
Initiative: SAI Capacity Development database	<ul style="list-style-type: none"> Two calls for updates to the database sent out without significant updates being received Internal assessment of the database conducted in 2024 which suggests that the database would need to be redesigned from the ground up if the ambition is to offer a quality product with existing specifications 	<ul style="list-style-type: none"> Work with IDC Leadership on how to improve database with donors to lead. An external review by WB IT team to be considered
Component 4: Communications		
Initiative: IDI website	<ul style="list-style-type: none"> External consultant hired to revitalise the IDI website. Project kicked off in September 2024 and is 	<ul style="list-style-type: none"> Finalise and launch the updated website with clear navigation and improved search and multiple

Component and Initiative	Background developments till the end of 2024	Plan 2025
	<p>expected to run through the first quarter of 2025</p> <ul style="list-style-type: none"> User surveys and interviews will take place, thus guiding the creative brief and needs for the updated website Website architecture and proposed layout will be delivered by late 2024 	<p>language functions and meeting accessibility standards</p> <ul style="list-style-type: none"> Follow up on website performance such as traffic and user behaviour with focus on optimising user experience, content engagement and conversions
Initiative: social media tools and outreach	<ul style="list-style-type: none"> IDI's digital tools continue to feature the organisation's work, and a strategic lens will be applied to ensure that the tools meet target audiences' needs. IDI's LinkedIn, Facebook, and X accounts have reached the projected follower growth 	<ul style="list-style-type: none"> Determine how to best leverage the platforms to share key messages and engage with target audiences By posting often and using engaging formats, maintain consistent engagement and visibility across all platforms, ensuring that our message reaches and resonates with diverse audiences Continue to follow up on analytics to track performance and optimise content to ensure messaging resonates with a diverse audience
Initiative: Internal communications	<ul style="list-style-type: none"> Identified need for strengthened internal communications, including a consistent, open, and transparent flow of information across that will contribute to an innovative and caring work environment In September 2024, the Knowledge Café series started to share information across departments Internal communications plan is in development to identify additional activities and opportunities for internal collaboration IDI style guide created, complemented by updated Brand Guidelines to promote consistency in voice and visual identity across IDI 	<ul style="list-style-type: none"> Explore digital and other tools as a baseline to scale up internal communications Knowledge Cafes and internal outreach measures will be leveraged to promote the use and uptake of the IDI style guide and branding approach
Initiative: External communications	<ul style="list-style-type: none"> IDI Strategic Communications Plan was developed that will lay the blueprint for additional communications activities for 2025. The plan includes strategic considerations and a detailed account of target audiences and will see to expand existing communications outreach 	<ul style="list-style-type: none"> Activities will include a media relations strategy and implementation, thought leadership and external events Focus on network- and relationship-building to contribute to a successful outreach strategy that will profile IDI in appropriate venues where its added value is evident Seek opportunities to engage with partners and stakeholders through podcasts, newsletters, and traditional media

Component and Initiative	Background developments till the end of 2024	Plan 2025
Initiative: Communications capacity-development	<ul style="list-style-type: none"> • IDI communications will organise a knowledge-sharing webinar on social media targeting IDI staff. 	<ul style="list-style-type: none"> • Communications webinar series will be scaled up to include other communications-based topics, and experts may be sought to share insights on specific themes • Beyond IDI staff, the target audience will be expanded to the NICO network and in cooperation with the INTOSAI Journal and then potentially to SAIs.

F. Expected Results

Strategic Partnerships

Result Level	Links to IDI Aggregate Indicator for Strategic Priority...	Expected Result	Indicator Number & Definition	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)	[128] Cumulative number of discrete, ongoing SAI capacity development initiatives funded by IDC members at the end of the year	2023 ¹	0 ²	5	10	15
IDI Output	P1 Strengthening SAIs' institutional environment	SAIs and Parliaments working more actively together (IPU)	[127] Cumulative number of SAIs supported by IDI to enhance 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	[126] Number of SAIs reporting they have carried out audits on climate change topics in the past three years	2023	0	N/A	N/A	30

¹ Targets to be adjusted once 2024 data has been collected

² 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

Brokerage

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	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	[125] 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	29	59	74	89
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	[130] 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	[129] 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	[131] Cumulative number of funding arrangements for GSAI country projects established through IDI support	2023	3	5	6	6

Measuring and Monitoring SAI Performance and Support

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	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	[132] 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)	[42] 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)	[43] Progress in digitalising the IDI results system	2023	No	Fully digital	N/A	N/A

Communications

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output	P2 Strengthening SAI strategic stakeholder engagement	Enhanced communications by IDI	[134] 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	[135] 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	[133] 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

G. Work Stream Focus on Gender and Inclusion

Gender, Diversity, and Inclusion (GDI) will continue to be integrated in our efforts in 2025. 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 support will be provided to IDI's gender focal point for gender and inclusion initiatives. IDI's website is equipped with an Accessibility widget, ensuring an inclusive experience for all users by enhancing accessibility features for easier navigation and improved usability.

H. Financial Overview at Work Stream Level

For 2025, Global Foundations work stream's total budget is NOK 11.6 million, which represents an increase of 3.8% over the 2024 revised forecast of NOK 11.2 million. The changes relate to both direct staff and delivery costs. Direct staff costs for 5.6 staff (full time equivalent) working in the work stream are NOK 6.2 million which is a 12.9% increase over 2024. The increase relates to a new Comms manager recruited in the second half of 2024 which has full financial effect in 2025. Direct delivery costs for the work stream are NOK 2.6 million and represents a decrease of 15.2%. The decrease reflects mainly that a significant part of website development costs is being taken in 2024. The balance accounts for apportioned overhead and support costs at the organisational level.

I. Risk Management

In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for Global Foundations:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	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 SAls lack the capacity to absorb and sustain initiatives delivered	High	Medium	Treat	<ul style="list-style-type: none"> Offer support on regular basis so that SAls join as per their requirement and convenience Follow-up former initiatives to identify bottle necks for implementation 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 SAls, 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 SAls 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
6) Stakeholder priorities Changes in the direction of the IDC work, as well as changed priorities of donor members, due to competing emerging issues, and reduced financial resources	High	Medium	Treat	<ul style="list-style-type: none"> Scale up communication with donors to communicate IDC priorities and results Engage with the broader development community to promote the importance of SAls in the role of safeguarding public funds and development funds Raising the profile of oversight and assurance through SAls and relevant partner in global fora



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