



Professional SAIs
WORK STREAM

APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT
2021



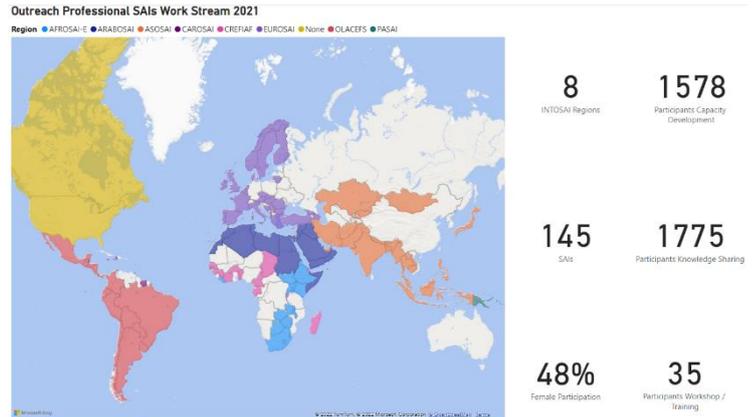
Professional SAIs WORK STREAM

A. Objective

To support Supreme Audit institutions (SAIs) in enhancing professionalism and delivery of high-quality audits.

B. 2021 Performance Summary

The Professional SAIs work stream supports Supreme Audit Institutions (SAIs) in determining their International Standards of Supreme Audit Institutions (ISSAI) implementation needs, facilitates professional and organisational capacity development for implementation of ISSAIs and helps SAIs in ensuring audit quality. Figure 1 shows the outreach of this work stream in 2021. ¹



Performance Highlights for 2021

- SAIs from all INTOSAI regions participated.
- We achieved a whopping growth in outreach with 3388 participants in 2021 as compared to 612 participants in 2020.

Wider Outreach



- Gender lens used in Professional Education for SAI Auditors Pilot (PESA-P), Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 (TAI) audits, and Learning Festivals
- 48% women participants
- 73% participating SAIs from developing country context

Gender Balance & Inclusiveness



- Up to date and quality assured ISSAI Compliance iCATS and ISSAI Implementation Handbooks available on IDI website
- TAI Practical guide and question banks published

Guidance for ISSAI Implementation



- First of its kind PESA-P launched for more than 1,200 SAI staff from 86 SAIs

Professional Education for SAI Auditors



- SAI Young Leaders (SYL) from SAIs of Costa Rica, Turkey and Jamaica won Innovative, Transformative and Collaborative SYL Awards.

SYL Awards recognise innovation, transformation and collaboration



- TAI brought together SAI Leaders, SAI audit teams & stakeholders through meetings and social learning webinars on COVID 19 spending through emergency public procurements, socio economic packages and vaccine rollouts

TAI facilitates stakeholder engagements



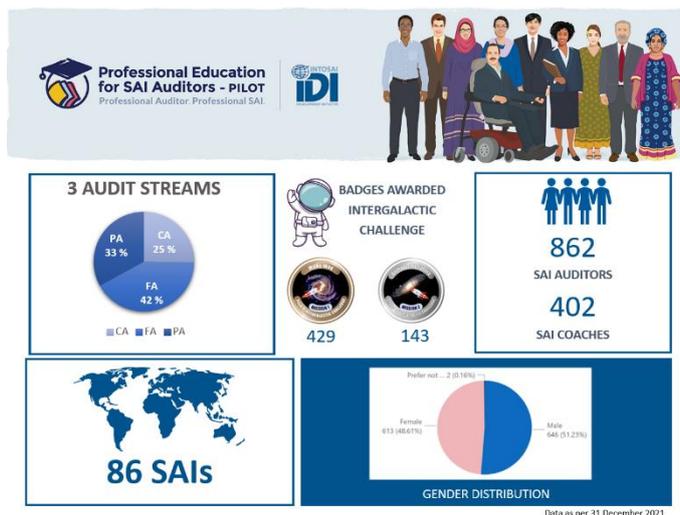
- In kind contribution increased from 2.09 million NOK in 2020 to 3.69 million NOK in 2021.

Increased in kind contribution



¹ Knowledge Sharing participation includes other participants from ACCA (total 1417), in which gender disaggregation is not available. The total gender percentage of 48% includes only participants from SAIs. Other figures include only SAI participants.

In 2021, the main highlight of support to SAIs in determining ISSAI implementation needs was the availability of three quality assured and updated ISSAI Compliance Assessment Tools (iCATs) in four languages for financial, performance and compliance audit streams. Besides updating them as per the changes in ISSAIs, we also provided more guidance on mapping current practices to ISSAI requirements and writing a report based on the use of the tool. We continued to provide online support to five SAIs from ASEAN Supreme Audit Institutions (ASEANSAI) for finalising their Financial Audit (FA) ISSAI Implementation Needs Assessment (IINA). We also supported 54 staff from six SAIs in Pacific Association of Supreme Audit Institutions (PASAI) to determine FA ISSAI implementation needs using FA iCAT. Four SAIs in ASEANSAI and one SAI in PASAI finalised their IINA reports in 2021.



The launch of the PESA-P was the biggest highlight of our support for ISSAI Implementation. PESA-P dreams of a global profession of SAI auditors contributing to professional SAIs. It is a uniquely INTOSAI solution - created by the community to address the needs of the community. It has shaped up to be what we wanted it to be - a credible, scalable, inclusive, and relevant professional development solution for SAIs. Given current times it is also an entirely digital solution.

We were delighted to see a huge response to PESA-P with a record number of 862 SAI Auditors and 402 SAI coaches from 86 SAIs, as against a

target of 600 SAI auditors. We have successfully created an entirely online education and reflection platform that provides for 170 hours of digital education, social learning, online resources, and an initial professional development portfolio. PESA-P education is delivered through a total of 17 papers - two cross cutting papers and 5 papers for each of the audit streams (FA, PA, CA). The design and development of 170 hours of high-quality digital education for the 17 papers has proved to be a very challenging task for several reasons, the pandemic being the main one. Responding to the situation we decided to launch the papers in a sequence. In 2021 we launched two cross cutting papers and two of the five audit stream papers for FA, Performance Audit (PA) and Compliance Audit (CA). We introduced new formats of social learning through 28 live online events like open houses and context webinars. We also started work on the PESA-P Assessments, with the development of the Assessment framework and procurement of the assessment platform. PESA-P launch would not have been possible without the tremendous in-kind contribution from PESA Educators (221 person days). Recognising the resource intensive nature of design and development, we also contracted four PESA-P associates to support the education and assessment process. Learn about PESA-P [HERE](#). Continuing our endeavour to support SAIs in providing a fit for purpose response to the



SYL 2019-20 Award winners



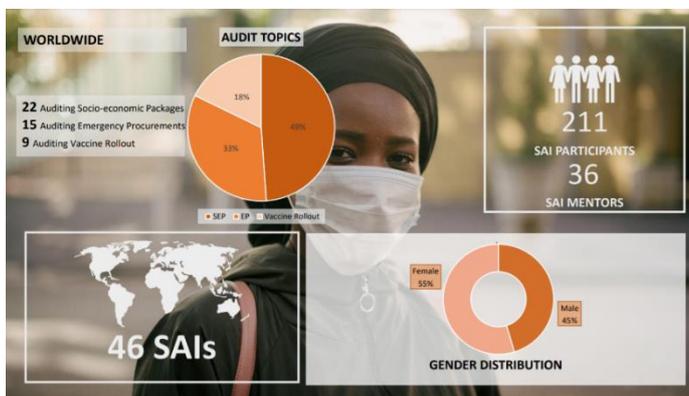
Transformative SYL
Emine Ersoz
SAI Turkey



Innovative SYL
Erick Alvarado Munoz
SAI Costa Rica



Collaborative SYL
Nicaria Stewart
SAI Jamaica



COVID-19 crisis, we have provided education and audit support to 46 SAIs across INTOSAI regions in auditing 'Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19. Our support includes a practical guide and question bank on emergency public procurement, socio-economic packages and national rollouts of COVID-19 vaccines, SAI leadership and key stakeholder meetings, education modules for SAI audit teams, social learning webinars with stakeholders like Association of Chartered Certified Accountants (ACCA), Global Alliance for Vaccines and Immunizations (GAVI), and International Budget Partnership (IBP), and online mentor support at different stages of the audit. We also published a number of joint products with ACCA, which are available on our website. Most of the audit reports are expected to be issued in 2022. Explore more about TAI audits [HERE](#).

We ended 2021 with announcing three SYL Awards. Each award recognises growth and performance in a unique aspect of leadership. SYLs from SAI of Costa Rica, Tukey and Jamaica won the innovative, transformative, and collaborative SYL awards.



During 2021, we overcame time zone issues to provide online training for 54 SAI management members and financial auditors from six SAIs on conducting the audit of Financial Statements of Governments (FSGs) following financial audit

ISSAIs. This initiative combines a regional approach with a deep dive at SAI level, thus enabling us to address the FA audit practice in a SAI as a whole.

The main highlight under Component 3 on enhanced audit quality arrangements, was the shifting focus to a risk-based approach to quality management. We hosted a global summit, where 224 participants from 62 SAIs and a number of experts and stakeholders discussed this shift. We have also started work on a draft framework for ensuring audit quality, which will focus on this shift and provide SAIs practical options for finding fit for purpose solutions for ensuring audit quality. We also brought together our experience from across different cooperative audits to finalise a [Guidance](#) for the benefit of our staff and Quality Assurance (QA) reviewers. However, we have fallen short of our targeted QA reviews for a number of reasons like SAI readiness, willingness and resources, IDI resources and the long-time taken to finalise the reports to be issued.

Delivery

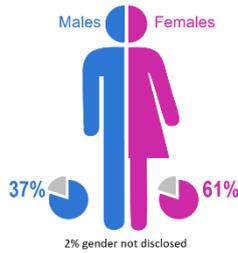
Partnerships

The initiatives under the Professional SAIs work stream are designed, developed and delivered in cooperation with many partners. These include INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI Capacity Building Committee's (CBC) Task Force for INTOSAI Auditor Professionalisation (TFIAP), INTOSAI General Secretariat, all INTOSAI regions and several SAIs in the INTOSAI community.

The European Union provided funding across the work stream. In addition, we utilised IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), Global Affairs Canada, the Austrian Development Agency (ADA), and the Federal Ministry of Economic Cooperation and Development (BMZ) through GIZ Germany.

In kind contribution Professional SAIs Work Stream
Resource People
SAIs of Argentina, Algeria, Belize, Benin, Bhutan, Brazil, Burkina Faso, Cambodia, Cameroon, Cayman Islands, Chile, China, Costa Rica, Ecuador, El Salvador, Estonia, Fiji, Gabon, India, Indonesia, Iraq, Jamaica, Kenya, Kuwait, Lithuania, Maldives, Mexico, Nepal, Norway, Oman, Pakistan, Palestine, Paraguay, Philippines, Portugal, Samoa, Senegal, South Africa, Spain, St. Lucia, Sudan, Tanzania, Trinidad and Tobago, Tonga, Turks & Caicos, USA, UK, Uruguay, Zambia, and Zimbabwe.
Other organisations: ECA, GAVI, IBP, IMF, INTOSAI GS, MAPS Initiative, UN Women, World Bank, CREFIAF, OLACEFS and PASAI Secretariats.
Logistical Support
ASEANSAI and PASAI Secretariats

95 resource persons engaged 2021



We continued to receive a tremendous in-kind contribution in 2021. A total of 95 resource persons contributed to various initiatives. We would particularly like to acknowledge the substantial contribution of PESA-P Educators to the design and development of digital education.

In-kind support	Total person days	Total value (NOK)
Resource persons	838	3 656 194
Logistics	11	34 023
Total	849	3 690 217

Delivery Mechanisms

We continued to use delivery mechanisms like *Global Public Goods (GPG), integrated education and audit support platforms, practical guides, SAI leadership and stakeholder conversations, quality assurance reviews, use of reflection and connecting the dots in 2021*. Described below are some new mechanisms that we tried out:

- 1. Digitised education** - We are designing and developing 17 PESA-P papers, which contain 170 hours of digitized education modules. These are modules that the learners can access from any place at any time. As the interaction is preprogrammed, it does not require mentor support during delivery, also making this type of education scalable.
- 2. Initial Professional Development Portfolio (IPDP)** - PESA-P requires SAI auditors to complete an IPDP, which is to be signed off by SAI coaches. The portfolio provides the learners with an opportunity to reflect on the concepts and principles for ISSAI based audits and other cross cutting competencies, considering their SAI environment and practices. Besides making the education more real, IPDP also encourages learners to practice the art of 'reflection', which is a key skill for exercising professional judgement.
- 3. Open Houses and Context Setting Webinars** - We introduced open houses to provide information and create a common understanding of PESA-P for all SAIs so that they could make informed decisions. Context setting webinars are held to introduce and set the context for each of the PESA-P papers. We use this opportunity to interact with the PESA-P learners and arrange for their interaction with experts from the SAI community.
- 4. Intergalactic challenge** – how do we motivate and encourage learners to complete their PESA-P education? We introduced a system of badges through the PESA-P intergalactic challenge to create enthusiasm, motivation, and fun in PESA-P education.
- 5. Question Banks** – While we have developed audit frameworks to support several cooperative audits in the past, with TAI we started developing detailed question banks for the first time. These question banks provide a list of many possible audit questions that SAIs could adapt and use to examine the dimensions of transparency, accountability, and inclusiveness in TAI audits.
- 6. Social Learning** – As a part of the social learning segment of TAI audits, we organized a number of webinar sessions for the SAI teams participating in TAI. This included experience sharing by peer SAIs as well as by other stakeholders like ACCA, GAVI, and IBP. Besides TAI audits, social learning forms a key component of integrated education and audit support systems set up for our current cooperative audits.
- 7. Learning Festival** – In 2021, we reflected on the need to consolidate our trained resource pools and give back to the SAI community that has been providing tremendous in-kind contribution to us. We launched a learning festival to bring new knowledge and insights to our resource pools and to bring

together people to create networks. In 2022 we plan to work further on the format and focus of the learning festival.

8. **Global Summits** – Before the pandemic we had planned global summits on audit impact and audit quality. Our aim was to bring together the SAI community and key stakeholders to discuss ideas, experiences and practices related to audit impact and audit quality. In 2021 we shifted the global summit online. The deliberations at the summit provided very valuable input on both the topics.
9. **Principles – Options – Actions (POA) frameworks** – We are currently experimenting with using a POA framework to develop our guidance documents and frameworks. We recognize that there are some key principles that are globally applicable, especially when it comes to standards. However, these principles need to be applied in different environments and in SAIs with different capacities and needs. As such providing options and guidance on how to choose actions based on options is key for fit for purpose solutions. We are trying out this framework in developing the Ensuring Audit Quality Framework in Professional SAIs work stream.

C. Delivery Against our (Updated) Operational Plan

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
COMPONENT 1: Support SAIs in Determining ISSAI Implementation Needs			
Development and maintenance of iCATs	<ul style="list-style-type: none"> PA iCAT V0 published in English Light touch maintenance of FA iCAT done (English and French) CA iCAT and guidance V1 developed 	<ul style="list-style-type: none"> PA iCAT V1 published FA iCAT light touch review CA iCAT V1 available in four languages 	<ul style="list-style-type: none"> PA iCAT V1 published in four languages FA iCAT light touch review done CA iCAT V1 published in four languages
Support SAIs for ISSAI Implementation Needs Assessment (IINA)	<ul style="list-style-type: none"> SAIs of Tuvalu and Solomon Islands Signed Memorandum of Understanding (MoU) with IDI and PASAI. Both SAIs supported in FAI IINA 5 SAI teams in ASEANSAI supported online in conducting IINA for FA 	<ul style="list-style-type: none"> 5 SAIs teams in ASEANSAI complete FA IINA Lessons learned from IINA FA documented by 5 SAIs in ASEANSAI 6 SAIs teams in PASAI supported to conduct FA IINA based on FA iCAT 	<ul style="list-style-type: none"> 4 SAIs in ASEANSAI completed FA IINA Documentation of lessons learned in ASEANSAI FA IINA deferred to 2022 on request from the region 6 SAIs teams in PASAI trained to conduct FA IINA
COMPONENT 2: Facilitate SAI Capacity Development for Implementing ISSAIs			
Development and Maintenance of ISSAIs Implementation Handbooks	<ul style="list-style-type: none"> Light touch maintenance of FA Handbook (English and French) PA Handbook V0 published in four Languages CA handbook V1 developed 	<ul style="list-style-type: none"> PA V1 published FA light touch review CA V1 available in Arabic, French and Spanish 	<ul style="list-style-type: none"> PA V1 published in 4 languages FA light touch review done CA V1 published in four languages
SAI Young Leaders	<ul style="list-style-type: none"> 21 SYLs graduated SYL webpage launched SYL film created SYL articles written SYLs of two cohorts brought together for online events Sessions included experience sharing on COVID-19 	<ul style="list-style-type: none"> SYL Awards 2019-2020 SYL Learning Festival (1st and 2nd cohort) 	<ul style="list-style-type: none"> Innovative SYL, Transformative SYL and Collaborative SYL Awards for 2nd cohort announced. SYL Learning Festival (1st and 2nd cohort) held

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
	<ul style="list-style-type: none"> Outsourced online resources for professional and personal development e.g. Harvard Business Review (HBR) 		
Professional Education for SAI Auditors-Pilot	<ul style="list-style-type: none"> Completed design of digital education for 11 of 17 papers (4 FA, 3 CA, 1 PA, and 2 Cross Cutting (CC)) Completed development of digital education for 5 papers (2 CA, 2 FA, 1 CC) Created PESA-P branding and awareness 	<ul style="list-style-type: none"> PESA-P (education, social learning, other resources, and initial professional development portfolio) available for 600 SAI auditors Design of 13 out of 17 PESA-P digital education papers Development completed for 13 out of 17 PESA-P digital education papers PESA -P Assessment Framework developed PESA-P Assessment platform procured 	<ul style="list-style-type: none"> PESA-P integrated education and reflection platform (education, social learning, other resources and initial professional development portfolio) available for more than 1,200 SAI auditors and SAI coaches Design completed 14 out of 17 PESA-P digital education papers Development completed 10 out of 17 PESA-P digital education papers PESA -P Assessment Framework developed PESA-P Assessment platform procured
Cooperative Audit Support: IDI ASEANSAI Cooperative Financial Audit (CFA)	<ul style="list-style-type: none"> 8 participating SAIs issued audit reports 8 QA reviews conducted, and reports issued 	<ul style="list-style-type: none"> 8 SAIs discuss and document lessons learned 	<ul style="list-style-type: none"> Documenting CFA ASEANSAI lessons learned deferred to 2022 on request from the region
Cooperative Audit Support: IDI PASAI Financial Statements of Governments Audit	<ul style="list-style-type: none"> Workshops delivered to SAIs of Tuvalu and Solomon Islands Online workspace created on IDI Learning Management System (LMS), but SAIs could not make progress in audit due to COVID- 19 	<ul style="list-style-type: none"> 7 SAIs supported in conducting ISSAI based audit of FSG 	<ul style="list-style-type: none"> 7 SAIs supported in conducting ISSAI based audit of FSG
'Transparency, Accountability & Inclusiveness of the use of Emergency Funding for Covid-19' – Global Cooperative compliance audits	<ul style="list-style-type: none"> Needs assessment carried out in 5 INTOSAI regions. 60 SAIs to participate SAI commitments postponed to 2021 Established partnerships with IBP, WB, IMF, CAS, SAIs of Argentina and Tunisia Draft guidance for TAI audit developed 	<ul style="list-style-type: none"> Integrated Education and Audit Support for TAI audits (about 50 SAIs) Facilitate regional and local support and stakeholder engagement Facilitate quality management of audits SAIs issue TAI audit reports as per legal mandate 	<ul style="list-style-type: none"> 46 SAIs supported under the Integrated Education and Audit Support. Quality management facilitated through SAI internal process and mentor support from IDI Regional and global stakeholder engagement facilitated through social learning and SAI leadership and stakeholder webinars.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
			<ul style="list-style-type: none"> • 2 SAIs issued TAI audit reports
COVID-19 response Actions for Audit	<ul style="list-style-type: none"> • COVID-19 Response Actions for FA, PA, CA webpage created • One pager on FA, CA, PA available in four languages • Links to relevant websites under 3i COVID-19 Response Actions provided on IDI website • Online Workspace created but not launched as focus shifted to TAI audit 	<ul style="list-style-type: none"> • COVID-19 considerations in TAI audits, performance audits of sustainable public procurement (SDG 12.7), audit of strong and resilient national public health systems (SDG 3.d) and audit of elimination of intimate partner violence against women (SDG 5.2) 	<ul style="list-style-type: none"> • COVID-19 considerations included in TAI audits, performance audits of sustainable public procurement (SDG 12.7), audit of strong and resilient national public health systems (SDG 3.d) and audit of elimination of intimate partner violence against women (SDG 5.2)
COMPONENT 3: Enhanced Audit Quality Arrangements			
Quality Assurance of IDI supported cooperative audits	<p>Audit of SDGs preparedness:</p> <ul style="list-style-type: none"> • 22 QA reviews carried out • 8 QA review reports issued • 15 QA reviewers trained online <p>Audit of SFC CREFI AF SFC QA</p> <ul style="list-style-type: none"> • 6 QA reviewers trained English SFC QA • 6 QA reviews completed in 2020 (Albania, Cayman Islands, Nepal, Liberia, Sierra Leone, Zambia) <p>OLACEFS SFC QA review:</p> <ul style="list-style-type: none"> • 10 QA reviews planned to start, but due to most audit reports not yet published will likely in early 2021 <p>QAF A ASEANS AI:</p> <ul style="list-style-type: none"> • 8 QA reviews carried out and reports issued • Draft guidance on QA in IDI supported cooperative audits developed 	<p>Audit of SDGs preparedness:</p> <ul style="list-style-type: none"> • 18 QA reviews planned based on IDI protocol <p>Audit of SFC: CREFI AF SFC QA:</p> <ul style="list-style-type: none"> • 10 QA reviews planned based on IDI protocol adapted for an online implementation. <p>OLACEFS QA Reviews:</p> <ul style="list-style-type: none"> • 9 QA reviews planned based on IDI adapted for an online implementation. 	<p>Audit of SDGs preparedness:</p> <ul style="list-style-type: none"> • 10 QA review reports issued and 4 QA review reports in progress <p>Audit of SFC: CREFI AF QA Reviews:</p> <ul style="list-style-type: none"> • 4 QA reviews in progress <p>OLACEFS QA Reviews:</p> <ul style="list-style-type: none"> • 6 QA review reports issued (2 QA reviews in progress)
Supporting SAIs in Ensuring Audit Quality	<ul style="list-style-type: none"> • QA policy for SAI Bhutan adopted and issued under SAI level support initiative • Trained pool of QA reviewers for FA/CA/PA 	<ul style="list-style-type: none"> • Develop and publish draft Framework for ensuring SAI audit quality – a practical guide for SAI developed • Online global summit on summit on Enhancing SAI Audit Quality 	<ul style="list-style-type: none"> • Draft on Framework for ensuring SAI audit quality – a practical guide for SAI developed • Conducted Online global summit on Enhancing SAI Audit Quality

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (Updated)	Actual Delivery 2021
		<ul style="list-style-type: none"> • Launch pilot of the Framework for ensuring SAI audit quality – a practical guide for SAI 	<ul style="list-style-type: none"> • A global pilot to be launched in 2022
Cross-cutting			
Portfolio of Experiments (NEW)	<ul style="list-style-type: none"> • NA 	<ul style="list-style-type: none"> • Develop a draft concept note for FA analytics experiment 	<ul style="list-style-type: none"> • Draft concept note for FA analytics experiment developed
Engagement with key stakeholders	<ul style="list-style-type: none"> • INTOSAI PSC, FAAS, PAS, CAS, INTOSAI TFIAP, GS and INTOSAI Journal • IIA 	<ul style="list-style-type: none"> • INTOSAI PSC, FAAS, PAS, CAS, INTOSAI TFIAP, INTOSAI General Secretariat and INTOSAI Journal • IIA, IBP, IMF, World Bank. 	<ul style="list-style-type: none"> • Engaged with PSC, FAAS, PAS, CAS, TFIAP, INTOSAI GS and INTOSAI Journal, IBP, World Bank, ACCA, INTOSAI chair and INTOSAI regions (ASOSAI, EUROSAI, OLACEFS & PASAI) by contributing to meetings, symposiums, assemblies, and congresses, participating in panel discussions, reviewing documents and writing articles for newsletters and journals
Engagement with INTOSAI regions	Engagement with ASOSAI, EUROSAI, OLACEFS & PASAI	<ul style="list-style-type: none"> • Engagement with ASOSAI, EUROSAI, OLACEFS & PASAI, 	

Note: Organisation of Supreme Audit Institutions from Sub-Saharan Francophone Africa (CREFIAP), Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), European Organisation of Supreme Audit Institutions (EUROSAI), Asian Organisation of Supreme Audit Institutions (ASOSAI), Institute of Internal Auditors (IIA), International Monetary Fund (IMF)

D. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In 2021 we endeavoured to support SAIs in moving towards a culture that was agile, quality driven, impact driven and that mainstreamed gender and inclusiveness considerations. We tried to facilitate this cultural shift by engaging with SAI leadership through SAI leaders and stakeholders' meetings for TAI audits, as a part of IINA for the FSG audits in PASAI, cross cutting components in PESA-P, recognition of innovation, transformation, and collaboration in SYL awards, engagement with SAI leaders in the global summit for audit quality and issue of QA reports to SAI leaders.

SAI Communications and Stakeholder Engagement

We have built in multi stakeholder engagement in all the audit streams and initiatives under this work stream. Our GPGs i.e, iCATs and ISSAI Implementation Handbooks and support for conducting ISSAI compliant audits recommend focusing on stakeholder engagement throughout the audit process. PESA-P includes detailed education on communication and stakeholder engagement as a part of the cross cutting and audit stream papers for FA, PA and CA. SYL recognises this as a key competency for young leaders. A key characteristic of IDI advise on stakeholder engagement is the inclusion of diverse stakeholders, especially those marginalised or at a risk of being left behind.

Inclusiveness and Gender

As the figures show, we have achieved a great gender balance in terms of both participants and resource persons. Besides gender we also are mindful of broader inclusiveness considerations in our initiatives in this work stream. Our communication through the website, our education material, our stakeholder engagement, our LMS platform all reflect our commitment to gender and diversity.

For example, in PESA-P we put together a gender balanced team of PESA-P educators coming from different INTOSAI regions and different types of SAIs. This diversity is also reflected in the education material digitised for PESA-P. The visual and verbal guides, respect and promote diversity, refrain from gender stereotypes and take into consideration needs of participants across geographies. In determining the PESA-P education format we took into consideration SAI capacities and resources to provide for education that can be accessed by all SAIs. The PESA-P LMS has enhanced accessibility features. We also have a gender balance in PESA-P learners, who come from diverse SAI and regional backgrounds.

The TAI audit initiative has ‘inclusiveness’ as a key dimension to be examined. We have provided detailed guidance and question banks to urge and encourage SAIs to consider inclusiveness while auditing emergency spending. Like PESA-P, we also have a great gender balance in the SAI teams that benefitted from TAI audits.

E. 2021 Results Achieved

IDI Output Indicators

Expected Results	Indicator or No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
PROFESSIONAL SAIs								
Global public goods to support ISSAI implementation developed & maintained as per quality requirements	13	% ISSAI Implementation GPGs developed as per IDI QA protocol and maintained as per maintenance schedule (iCATS and ISSAI Implementation Handbooks)	IDI Annual Performance & Accountability Reports	22% (2018)	Target	44 %	67 %	67 %
					Actual	22 %	33%	100%
SAIs supported in assessing ISSAI implementation needs	14	Cumulative number of SAIs supported by IDI in conducting mapping, iCATS and writing IINA report	IDI Annual Performance & Accountability Reports	2 (2018)	Target	2	9	13
					Actual	7	9	15
SAIs supported in professional staff development	15	Progress in developing, implementing and quality assuring the Professional Education for SAI Auditors (PESA) pilot framework	IDI Annual Performance & Accountability Reports	PESA pilot framework and syllabus (2018)	Target	N/A	Design complete for 14 out of 17 PESA-P digital education papers	Design and development of PESA-P digital education completed and PESA – P launched for 600 auditors
					Actual	2 papers designed 1	Development completed for 7 out of 17 PESAI-P digital education papers	PESA -P assessment materials developed. Design completed

Expected Results	Indicat or No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
						paper developed	for 11 out of 17 PESA-P digital education papers Development completed for 5 out of 17 PESA-P digital education papers	14 out of 17 PESA-P digital education papers Development completed 10 out of 17 PESA-P digital education papers PESA-P launched for -880 SAI auditors PESA -P assessment framework and question writing guidance developed
SAIs supported in professional staff development	16	Cumulative number of SAI staff trained through PESA-P (SAI Auditors and SAI Coaches), ISSAI Implementation Needs Assessment (IINA), QA reviewers, SAI Young Leaders and coaches, training in cooperative Financial ISSAI based audit (CFA) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	PESA: 0 IINA: 0 QA Rev: 65 SYL: 46 CFA: 0 Total: 85 (2018)	Target	N/A	PESA: 15 IINA: 38 QA Rev: 120 SYL: 91 CFA: 44 Total: 308 (44% female)	PESA: 615 IINA: 56 QA Rev: 120 SYL: 91 CFA: 62 TAI: 130 Total: 1074 (44% female)
					Actual	PESA: 7 IINA: 20 QA Rev: 103 SYL: 91 CFA: 24 Total: 245 (58% female)	PESA: 16 IINA: 38 QA Rev: 147 SYL: 91 CFA: 42 Total: 334 (60% female)	PESA: 1280 IINA: 92 QA Rev: 153 SYL: 91 CFA: 96 TAI: 176 Total: 1888 (49% female)
SAIs supported in enhancing audit quality	17	Cumulative number of SAIs supported by IDI in enhancing audit quality (e.g. support for QA needs assessment, developing QA policy, QA manual, training staff on QC and QA, QA reviews)	IDI Annual Performance and Accountability Reports	1 (2018)	Target	2	1	6
					Actual	1	1	1

IDI Supported SAI Capacity and Output Indicators

Expected Results ²	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
PROFESSIONAL SAIs								
SAIs assess ISSAI implementation needs	12	Cumulative number of SAIs (supported by IDI) that develop IINA report	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	4	8
					Actual	2	2	8
Professional SAIs Auditors and Young Leaders	13	Cumulative number of IDI certified SAI auditors and SAI Young Leader graduates (and annual female participation rate) <i>(NB. Included as IDI-SAI Output as successful certification/graduation depends on the SAI staff & is a measure of enhanced SAI capacity)</i>	IDI Annual Performance & Accountability Reports	20 (SYL) (2018)	Target	SYL: 20 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)	SYL: 40 PESA: 0 (44% female)
					Actual	SYL: 20 PESA: 0 (90% female)	SYL: 41 PESA: 0 (83% female)	SYL: 41 PESA: 0 (83% female)
SAIs Engage in ISSAI-Based Audits of Relevance to Citizens: Financial Audit	15 ³	Cumulative number of SAIs supported by IDI to submit ISSAI-based Cooperative / pilot audits to the relevant authority	IDI Annual Performance & Accountability Reports (ASEANSAI, PASAI)	2 (2018)	Target	8	10	13
					Actual	10	10	12
SAIs implement quality assurance mechanisms	16	Cumulative number of SAIs (provided SAI-level support by IDI) to issue a Quality Assurance review report of at least one audit discipline	IDI Annual Performance & Accountability Reports	1 (2018)	Target	2	2	4
					Actual	2	2	2
SAI cooperative audit reports subject to quality assurance reviews	17	Cumulative number of Cooperative audit reports subjected to a quality assurance review organised by IDI (across all IDI work streams)	IDI Annual Performance & Accountability Reports	3i: 42 (PA: 22, CA: 17, FA: 3) (2018)	Target	N/A	3i: 42 SFC: 50 SDG:41 CFA: 8 CCA: 0 Total: 141	3i: 42 SFC: 40 SDG: 43 CFA: 8 CCA: 0 Total:133
					Actual	3i: 42 SFC: 20 SDG: 17 CFA: 8 CCA: 0 Total: 87	3i: 42 SFC: 26 SDG:22 CFA: 8 CCA: 0 Total: 98	3i: 42 SFC: 31 SDG: 30 CFA: 8 CCA: 0 Total: 111

² Indicator 14 was removed in the original OP 2020.

³ Indicator 14 indicator removed following decision not to run SAI level ISSAI implementation support (SLIIS) initiative.

F. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate risk register is regularly updated and discussed at each Board meeting. The Board approves the identification and assessment of risks, and the mitigating measures. In approving the risk register, the Board accepts the residual risks. The risk register covers the developmental, operational, reputational, and natural risks that, if realised, could undermine delivery of the IODI strategic plan.

No additional risks were identified during the year.

G. Lessons Learned

The following new lessons were learned from the work stream during 2020:

Commitment of SAI Leadership

- In many cases we have witnessed change in such commitments due to change in circumstances of the SAI or change in the SAI leadership. We need to communicate and follow up on SAI leadership commitment on a regular basis throughout the initiative. We also need to find some effective way of holding SAIs to account for their part of the commitment.

IDI Delivery Model

- Social learning through open houses, context setting webinars, expert webinars, etc contributed valuably to the overall educational support in our initiatives. We need to plan for such events so that we can allocate resources optimally.
- Designing and developing digitised education is extremely resource intensive and time consuming. We need to think carefully about the volume of material that we make available in a digitised format.
- We have faced considerable challenges in facilitating synchronous online activities, such as time zone differences, internet connectivity, onboarding new members, agreeing on suitable timetables for all, other work, personal commitments, etc. We need to find more effective formats of engaging online and minimize the need for synchronous activities e.g. pre-recorded events with embedded interpretation, and hybrid events.
- We need to work on an audit support model that allows us to take a regional approach, do deep dives at the individual SAI level and address the entire audit practice for FA, PA or CA. The pilots for such audits would need to be relatively straightforward audit topics for PA and CA, which are not complex. This will allow us to focus on the methodology rather than the audit topic.

Mobilising and Developing Appropriate Expertise

- Selecting and hiring in PESA- P Associates has given us access to dedicated expert resources. We need to manage these resources more by objectives than the time spent on development.
- We started investing in our resource pools by organizing a learning festival in 2021. We need to enhance the learning festival by creating and maintaining up to date data on resource pools, providing targeted continuous professional development opportunities and investing in specialized networks and resource pools.

Partnerships

- Partnering with external stakeholders ACCA, IBP, GAVI brought in new insights and lead to wider outreach. We should continue to explore such opportunities.

Internal Planning

- We need to coordinate online events between initiatives and with other departments to avoid clashes. We also need to plan in advance to avoid an end of the year lineup of online events.

Cooperative Audits

- We experienced that agility of TAI audits was adversely affected by SAIs lack of experience with standards, our requirement for looking at dimensions of transparency, accountability and inclusiveness and the lack of agile SAI structures and practices. We need to find solutions to manage this trade off in the future.
- Getting SAI buy in, finding competent QA reviewers and finalizing the QA reports proved to be quite challenging in 2021. We need to find more flexible and diverse solutions for getting QA reviews done.