



APPENDIX

IDI PERFORMANCE AND
ACCOUNTABILITY REPORT

2021

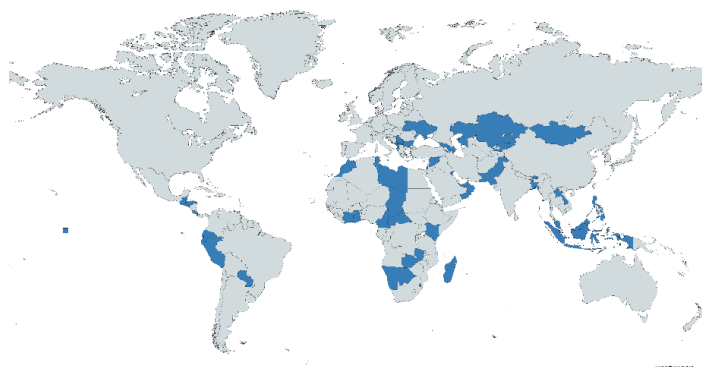


A. Objective

To support Supreme Audit Institutions (SAIs) in their endeavour to lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their management and processes.

B. 2021 Performance Summary

Good governance of an SAI is fundamental for ensuring SAI credibility, effectiveness and delivery of high-quality audits that have societal impact. INTOSAI P-12 highlights the need for SAIs to, among others, periodically assess their performance and have robust organisational management structures and practices, including risk management. Such attributes are essential for SAIs that strive to make a difference and act as model institutions for accountability and transparency. Therefore, the Well-Governed work stream aims to support SAIs in key governance areas.

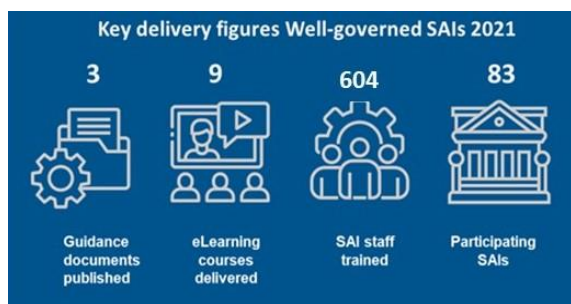


Countries which have benefited from Well-Governed SAIs Workstream activities in 2021

In 2021, such areas included performance measurement, strategic and operational planning, monitoring and reporting, leadership, Information and Communication Technology (ICT) governance, risk and crisis management, human resources, ethics and gender. The work stream included six initiatives: (1) Enhance the measurement of SAI performance through SAI Performance Measurement Framework (SAI PMF); (2) Strategy, Performance Measurement and Reporting (SPMR); (3) Human Resources, Ethics and Gender (TOGETHER); (4) ICT Governance (pICTure); (5) Crisis and Risk management (CRISP); (6) Leadership masterclasses (MASTERY). With the exception of SAI PMF and SPMR, all other initiatives represent new capacity development efforts that commenced in 2021 as a result of the work stream's re-design, which was undertaken in 2020 in order to enhance synergies and better respond to emerging SAI needs, often exacerbated by the COVID-19 pandemic.

2021 represented a continuation of the challenging preceding year, where remote work and eLearning continued being the principal delivery method. In contrast to 2020, however, this was a main operational

assumption from the onset and hence, implementation materialised largely according to plan, with the large majority of planned activities carried out as intended across all initiatives.



Remote delivery of webinars, eLearning courses and workshops continued under SPMR and SAI PMF. This included nine eLearning courses under SPMR (each delivered over 2-8 weeks via the IDI Learning Management System (LMS), including the launch of the second round of SPMR with eight participating SAIs. In addition, four of the six regional groups participating in SPMR completed the main methodological parts of the, focusing during 2021 on

operational planning, monitoring and reporting. As a result, they now possess the entire suite of strategic management tools covered by SPMR. To reinforce the application of acquired knowledge, the SPMR team provided intensive remote support to SAI teams in lieu of originally foreseen in-country visits. In the last quarter of 2021, a few in-country visits under SPMR could still happen, however, the majority of in-person travels were once more rescheduled for 2022. The second round of SPMR, which comprises a mixed group of SAIs from the INTOSAI regions; African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), European Organisation of Supreme Audit Institutions (EUROSAI) and Caribbean Organisation of Supreme Audit Institutions (CAROSAI), is taking place under a fully digital format. The SAI PMF team also continued refining eLearning and organised a stand-alone basic training course as well as two rounds of Independent Review (IR) training. Many efforts went into developing an online self-paced SAI PMF eLearning course, which would maximise the outreach of the SAI PMF team. Another important focus was the finalisation of the CAROSAI facilitation programme, where four SAIs completed their SAI PMF assessments under the coaching of the IDI team. In addition, under new initiative MASTERY, a first cohort of SAI leaders commenced their participation in the first masterclass, focusing on SAI independence, through three webinars carried out in the last quarter of 2021.

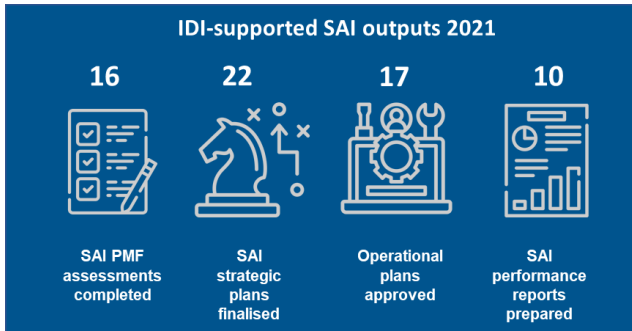


In 2021 the Well-Governed SAIs work stream worked on various methodological documents to support SAIs on issues such as SAI PMF. A major focus was the revision of the SAI PMF document itself in line with the changes undertaken in the International Standards for Supreme Audit Institutions (ISSAIs), the migration to the IFPP framework and in particular the changes to ISSAI-200 on financial audit. Next to content-related revisions, the SAI PMF team also initiated a fully-fledged revision of the referencing of the SAI PMF guidance document, so that it will be up to date in 2022. Also on SAI PMF, a new guidance document describes how to use the tool for annual monitoring or partial assessments, without jeopardizing its integrity. An external evaluation of the SAI PMF implementation from 2017 was initiated as a first step of developing the next SAI PMF Implementation Strategy, to be endorsed at INCOSAI 2022.

The guidance for SAIs embarking on a repeat SAI PMF assessment was also finalised and published. The SAI strategic management handbook, which came out as a Global Public Good at the end of 2020, was translated and published in Spanish and French, with the Arabic translation finalised and graphic design ongoing. With over 6000 downloads in 2021, the handbook is one of the most popular IDI resources. Time pressure prevented the finalisation of two other guidance documents, namely the finalisation of the guidance on strategic management for INTOSAI regions under SPMR, and the release of the first version of the guidance on risk and crisis management under CRISP. However, both documents are at an advanced draft stage and scheduled for publication in early 2022.



To further enhance the learning and application of SAI PMF and SPMR, the teams concentrated on developing and testing two new comprehensive digital tools. E-SAI PMF is an application that supports SAI PMF assessment teams in better structuring and applying the methodology in a digital format, thus increasing efficiency. STORy, a web-based platform for strategic and operational planning and risk management, facilitates the design and management of SAIs strategy using dedicated software.



As regards IDI-supported SAI outputs, the realisation of targets, albeit strong in some respects, also signals some room for improvement. For example, while the target for first time SAI PMF assessments finalised in 2021 was exceeded, both the number of repeats and published assessments fell below the expectations. The SAI PMF team is working hard to address those issues and has already released a guidance note on repeat assessments to support the process. Similarly, while 22 SAIs finalised a strategic plan, only 10 were at a stage where they also reported against the implementation of said plan. This has been due to delays in the finalisation of strategic plans, which has also shifted annual performance reporting in line with those plans.



2021 was the first year of the roll-out of the new initiatives under the work stream. A lot of effort focused on developing the methodological approach for each initiative, for which team members also attended various training. The CRISP team carried out two large-scale sensitization events with over 200 participants, highlighting the strong interest from the SAI community in the topic. MASTERY launched the first pilot masterclass on the topic of SAI independence, in collaboration with the Independence work stream. Eight SAI leaders and two deputies attended the multi-webinar series, which included development and support for an action plan on promoting SAI independence.

In pICTure and TOGETHER, which focus on ICT governance and human resources, ethics and gender respectively, the teams engaged external experts to consult on the technical design of the initiatives. Also, they included a concentrated effort to engage with relevant partners from and beyond the INTOSAI community. The planned small-scale pilots had to be postponed due to the impossibility of face-to-face meetings, therefore, roll-out to SAIs is planned for 2022. At the work stream level, the initiatives have benefitted from a common approach for applying a gender analysis, for engaging with partners, and for working with resource persons.

Building sustainable regional capacity in strategic management:

The SAI PMF/SPMR resource persons team

Working with resource persons from peer SAIs is a cornerstone of IDI's delivery model. Resource persons support initiative development by providing indispensable insights from their SAIs and context. They also support delivery by co-facilitating workshops and supporting participating SAI teams. Over the years, the SAI PMF and SPMR teams have worked with a solid and growing global team of resource persons who took centre stage during 2021.

In SAI PMF, resource persons played a crucial role in both facilitation and independent review of SAI PMF reports. SAI PMF experts from the SAIs of Brazil, Norway, and Tunisia and Malawi were involved in facilitation, assessment support and independent reviews. In addition, the team leader of the SAI PMF assessment of Indonesia embarked on a new role as a SAI PMF associate, thus working alongside the SAI PMF team on a variety of tasks.

In SPMR, a new cadre of resource persons joined to assist the delivery of the second round of the initiative. They all come from the SAI teams that successfully participated in the first round, namely from SAIs of Indonesia, Ghana, Pakistan and Serbia. This means that they can provide new participants with a fresh and pertinent reflection of what it takes to enhance strategic management in the SAI. In addition, two of the resource persons from the first round, from the SAIs of Bhutan and Guam, have continued with supporting SAI in the second round. Finally, the regional implementation of SPMR in ARABOSAI and OLACEFS would not have been possible without the crucial involvement of resource persons from SAI Tunisia and Costa Rica.

As a result, regional capacity and knowledge on SAI PMF and strategic management has been enhanced significantly. This is also reflected in the career progression of some of the resource persons, who have moved on to assume new, higher-level positions in the areas of strategic planning, organizational and human resource management, leadership development, to name a few.

To make sure the experiences of working with resource persons are properly captured and taken forward, in 2021, the Well-Governed SAIs work stream worked on developing a common approach on working with resource persons across initiatives. This approach entails regular discussions and advice on professional development, provision of feedback to the resource persons's manager in the SAI, and identification of additional training and development opportunities.

C. Delivery

Partnerships

Existing partnerships under the Strategic Management component include the CBC as the governance lead under SAI PMF and the Swiss State Secretariat for Economic Affairs (SECO) and SAI Saudi Arabia for SPMR. SAI Qatar provided funding for SAI PMF in the Arab Organisation of Supreme Audit Institutions (ARABOSAI). Irish Aid provides funding for SAI PMF globally. Besides, an Independent Advisory Group (IAG) consisting of SAIs and donors, provides strategic advice to the implementation of the SAI PMF strategy. The SAIs of Indonesia, Brazil, Malawi, Norway and Tunisia have provided support through resource persons for SAI PMF. SPMR implementation is greatly aided by resource persons from the SAIs of Bhutan, Guam, Ghana, Indonesia, Cayman Islands, Kenya, Serbia, Pakistan, Tunisia, Costa Rica and El Salvador. In addition, the SAI of Norway is supporting the second round of SPMR by acting as advisors to two teams in the framework of their bilateral engagement. The INTOSAI regional bodies AFROSAI-E and Pacific Association of Supreme Audit Institutions

(PASAI) and CEDEIR in Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS), are also providing valuable support for SAI PMF and SPMR implementation.

The work stream also utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the UK Foreign, Commonwealth and Development Office (FCDO), and the Austrian Development Agency (ADA).

Delivery Mechanisms

The main delivery mechanism used in 2021 was digital delivery. This included webinars and webinar series, eLearning courses, facilitated programs and ongoing remote support to participating SAIs towards finalising planned deliverables. A few in-country visits took place in the last quarter of the year before travel was again put on a halt.

D. Delivery Against our (Revised) Operational Plan

IDI updated its 2021 plan in June 2021. The following table reports our delivery against this plan.

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (updated)	Actual Delivery 2021
COMPONENT 1: Strategic Management			
Initiative: Enhance the measurement of SAI performance through SAI PMF	<ul style="list-style-type: none">• SAI PMF framework revised to align it with the new IFPP Framework• IR of draft SAI PMF reports conducted• Planning workshop for the CAROSAI facilitation programme delivered as eLearning• SAI PMF basic training targeting individuals, consultants and other interest groups conducted as eLearning.• Developed key guidance materials aimed at enhancing the quality of assessments• Provided support to SAIs and other stakeholders in connection to conduct of SAI PMF assessments• Supported strategic governance of SAI PMF through active engagement with CBC and the IAG	<ul style="list-style-type: none">• SAI PMF training (online): One Basic training One Advanced training One IR training• Develop the concept, purchase and implement a new digital system to streamline the conduct of SAI PMF assessments and remote support during the SAI PMF process (depending on the cost estimate and funding). The objective is to enhance speed and quality of assessments• Consultation and testing of the SAI PMF framework revisions.• Enhance the capacity of Resource Persons to enable increased take up of SAI PMF responsibilities by INTOSAI regions• Administer IRs• Refine delivery of SAI PMF support using a blended approach combining online support and face to face support• Continued support of SAIs participating in the	<ul style="list-style-type: none">• CAROSAI facilitation programme completed. All four participating SAIs completed their assessments within one year.• One Basic training delivered as eLearning.• Online application software under development to support and streamline assessments.• Revision of indicators for jurisdictional control commenced. Consultation, revision and testing to be finalized in 2022.• Developing additional resources; independent reviewers, resource persons and one associate from SAI Indonesia is supporting the IDI SAI PMF team.• 15 IRs coordinated and conducted.• Under the strategic lead of CBC, IDI has contributed to increased awareness-raising. For example through developing success stories and increased social media presence.• Under the strategic lead of CBC, IDI has contributed to an external evaluation of the SAI

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (updated)	Actual Delivery 2021
		<p>CAROSAI programme, including a SAI PMF review workshop.</p> <ul style="list-style-type: none"> Increased advocacy and awareness-raising under the strategic lead of CBC 	<p>PMF implementation strategy 2017-2022.</p>
<p>Initiative: Strategy, Performance Measurement and Reporting (SPMR)</p>	<ul style="list-style-type: none"> SPMR handbook final version in all languages Guidance on implications of COVID-19 for SAI strategic management published in all languages Webinar series and supporting materials on introducing a COVID-19 lense on strategic planning Strategic and operational planning phases completed for AFROSAI-E, ASOSAI and EUROSAI Strategic planning e-Learning completed for CREFIAF, OLACEFS and ARABOSAI SAI PMF assessments finalized for majority of participating SAIs First finalized strategic plans 	<ul style="list-style-type: none"> Finalise strategic and operational plans for participating SAIs Support annual performance reports for participating SAIs Provide in-country support in second half of 2020, wherever possible Develop guidance on strategic management for regions and prepare approach for enhancing the capacity of regional bodies to support strategic management Launch SPMR round 2 for 10-15 SAIs, based on adjusted process for selection and commitment Support 1st phase of SPMR round 2 (SAI PMF) in coordination with a SAI PMF facilitated programme Scope and potentially commence development of a custom SAI management software, to allow for automated monitoring and reporting against strategic and operational plans and implementation support 	<ul style="list-style-type: none"> 22 strategic and 17 operational plans finalized or in final draft form 10 SAI performance reports supported 3 in-country visits took place, many SAIs supported remotely Guidance on strategic management for regions under development SPMR round 2 launched for 8 SAIs SAI PMF phase for SPMR Round 2 completed Story software pilot under advanced development
COMPONENT 2: Organisational Management			
<p>Initiative: piCTure (supporting SAIs in strengthening their ICT governance)</p>	<ul style="list-style-type: none"> New initiative as of 2021 	<ul style="list-style-type: none"> Research the possibility of accessing and using the results of existing assessments of SAI ICT needs using tools such as Information Technology Self Assessment (ITSA) A main task will be to develop a holistic overview of what ICT in a SAI should look like in a standard case. Advise on other 	<ul style="list-style-type: none"> Dialogue with GIZ, Germany about utilising the SAI ITMA tool (developed by GIZ), for assessing SAIs current maturity level. IDI has ensured the necessary resources to pilot the initiative on a small scale. Securing additional resources will be a priority in 2022 in anticipation of a broader roll-

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (updated)	Actual Delivery 2021
		<p>matters can also be relevant</p> <ul style="list-style-type: none"> Identify and secure additional resources (ICT manager, peer SAIs, consultants) Design the initiative including defining the objective, scope, delivery method and so forth. Pilot the initiative on a small scale for a few SAIs 	<p>out of the initiative following the pilot phase.</p> <ul style="list-style-type: none"> The overall concept and design of the initiative has been developed. Peer consultation will be conducted 1st quarter 2022. The pilot has been postponed and will commence in the 2nd quarter of 2022.
<p>Initiative: TOGETHER (Human resources, ethics & gender)</p>	<ul style="list-style-type: none"> Ethics: ISSAI 130 assessment conducted in 46 SAIs in 2019-2020 Ethics: finalize Guide on ISSAI 130 assessment (in progress) 	<ul style="list-style-type: none"> Research on systems and practices on HR governance in SAIs Initiate dialogue with peers and potential partners on possible areas and scope of support Select specific areas of support based on results from the research and initial dialogue with peers Design implementation strategy and delivery approach of the initiative Develop eLearning course on SAI HR Basics Select a pilot group of SAIs to attend eLearning Course on SAI HR Basics (English) 	<ul style="list-style-type: none"> Initial research on SAIs' Human Resource Management (HRM) systems and practices completed Implementation strategy and approach of the initiative developed Technical consultancy engaged for: a) analyzing SAIs' situation in the area of intervention, and, b) developing a syllabus for the HRM Basics course for SAIs (to be piloted in 2022) Sample of 8 SAIs consulted to understand their practices, challenges and needs in the area of HRM (sample included all INTOSAI regions and various administrative set-up) Consultations initiated with potential partners to explore synergies (such as CBC project team on the revision of the 2012 HRM Guide for SAIs, which IDI is part of) Consultations held with partners to request in-kind support (AFROSAI-E and PASAI) Reference group of resource people to support the development of material and delivery of the initiative identified Development of HR Basics course for SAIs postponed to Q1 and Q3 of 2022, due to

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (updated)	Actual Delivery 2021
			<p>delays with the consultancy process</p> <ul style="list-style-type: none"> Pilot group of SAIs to be selected during Q1-Q2 of 2022
COMPONENT 3: Leadership and Resilience			
Initiative: Leadership masterclasses	<ul style="list-style-type: none"> New initiative as of 2021 Leadership covered within SPMR in relation to strategic management 	<ul style="list-style-type: none"> Research and select 2-3 suitable Leadership Masterclass topics Establish Partnerships and identify renowned, internationally recognised subject matter experts as speakers for masterclasses Design the overall approach and format for the masterclasses Planning and development of topic contents Pilot masterclass approach and format to a selected 8 SAIs in English- Web-based Assess and refine the approach and roll-out further 1-2 topics Follow up in the implementation support on Topic 1 and 2 	<ul style="list-style-type: none"> Research undertaken and 3 topics were identified namely, SAI Independence (Role of SAI Leadership), Strategic Foresight (for further development in 2022) and Gender Concept note for the masterclass developed highlighting the rationale, delivery mechanism and expected output Establishing of partnership started 2021 and will continue based on the topic considered. For 2021; Speakers were identified and participated in the roll out of the first topic on SAI Independence (GIZ, World Bank, SAI Georgia, and SAI Ghana- Former AG) Planned and developed course content for the roll out of topic one on SAI Independence Roll out on topic 1 SAI Independence commenced in the fourth quarter of the year with 3 webinars and 8 SAIs participated Follow up support provided to SAIs in developing action plan for the SAI Independence masterclass
Support SAIs in strengthening their risk and crisis management procedures	<ul style="list-style-type: none"> New initiative as of 2021 Risk identification and management included as a specific topic under SPMR and in relation to COVID-19 	<ul style="list-style-type: none"> Roll out series of webinars open to all SAIs in English and French; in Spanish, Arabic and Russian depending on demand Webinars will introduce basic risk management concepts and provide a forum for input from SAIs 	<ul style="list-style-type: none"> 4 sensitization webinars held in French and English to raise awareness and test the proposed methodology to be developed in the guidance Draft guidance material in English available Informal discussions were held with both SAIs and regional

Component and Initiative	Prior Achievements (Up to 2020)	Plan 2021 (updated)	Actual Delivery 2021
		<p>to the on risk and crisis management</p> <ul style="list-style-type: none"> • Choose appropriate risk management framework and adapt for SAIs • Explore and develop crisis management approaches for SAIs and build partnerships with SAIs and other actors • Draft guidance material on risk and crisis management for SAIs, in English and French • Pilot approach on strengthening risk and crisis management frameworks, policies and processes in selected SAIs (SAI-level support), preferably from SAIs that progressed far in SPMR synergies with SPMR field visits 	<p>bodies (AFROSAI-E) to start building partnership</p>
General Management of the Work Stream			
	<p>Work stream re-design as of 2021 with selection of new initiatives based on needs and capacities and emphasis on</p>	<ul style="list-style-type: none"> • Gender analysis at work stream and initiative level • Mainstream stakeholder engagement in each initiative • Develop approach for leadership engagement for each initiative to ensure high-level ownership and support • Development of approach for sequencing, streamlining and ensuring synergies and methodological consistency across initiatives • External stakeholder management with donors, INTOSAI bodies and other organizations 	<ul style="list-style-type: none"> • Work stream design and delivery approach finalized • Guidance notes on stakeholder engagement, leadership engagement, resource persons and gender analysis developed • Work stream coordination approach finalised, incl. a common visual identity and web presence

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

The work stream includes various elements related to SAI leadership and culture. In SAI PMF, one indicator assesses leadership practices and internal communication. Under SPMR, both elements are covered by dedicated sections in the Strategic Management handbook. The monitoring and reporting part of SPMR has been revised to cover more strongly the aspect of managing and implementing change, of which organizational culture, change management and SAI leadership are key determinants. For SPMR round 1, SAI teams that have completed the main methodological steps and workshops have organized meetings with their leadership and the IDI advisory team to discuss progress, needs and next steps. In SPMR round 2, leadership engagement is an integral and continuous part of the implementation approach.

In addition, the MASTERY initiative, is explicitly targeting Heads of SAIs. MASTERY aims to not only provide SAI leaders with new knowledge and insights on important topics but also to offer a closed-room space for leaders to engage with each other, reflect and discuss.

Finally, as part of the coordination effort at the work stream level, a guidance note on engaging with stakeholders and partners before, during and after initiative implementation covers extensively the topic of engaging with SAI leadership.

SAI Communications and Stakeholder Engagement

Stakeholder engagement comprises a significant element in SAI PMF, which assesses the SAI's relationship with key external stakeholders and identifies good practices, strengths and weaknesses that can aid further development. In the context of COVID-19, this part of the assessment has provided useful inputs on potential entry points and main issues to consider when aiming to strengthen stakeholder relations.

Under SPMR, the approach for analysing stakeholder views and expectations from the SAI, which builds on the SES methodology, was adjusted in 2020 to include a COVID-19 lens. A central aspect to consider was whether, when, and how to approach external stakeholders given that the pandemic made reaching out not only difficult but also often sensitive.

For the new initiatives, stakeholder engagement is particularly important in the context of pICTure, given that SAI ICT systems will need to consider and ideally align to the external stakeholder environment and needs, for example as regards integrated financial management financial systems. Also for CRISP, the role and approach of a SAI under the scenario of a crisis will often have a significant external stakeholder engagement element. For both initiatives, effective internal SAI communications are of fundamental importance.

Inclusiveness and Gender

Under the existing initiatives, there is already a strong focus on promoting gender and inclusiveness. When discussing the admittedly limited relevant SAI PMF criteria on ensuring diversity in recruitment practices and on ensuring staff welfare, the SAI PMF team has incorporated a more pronounced gender perspective. Under

SPMR, SAIs are encouraged to consider gender as a priority in their strategic plans. So far, five SAIs have committed to including gender as a strategic priority. The SAI Strategic Management handbook includes a strong gender lens, providing relevant examples and instances where gender equality is crucial for SAIs. This approach was further enhanced for SPMR Round 2, where a gender assessment is part of the main inputs for the development of the strategic plan. A corresponding methodology and explanatory webinars took place in the framework of the first stage of SPMR Round 2. The topic of inclusive leadership/ gender will be covered in an upcoming MASTERY edition. Finally, gender is an integral part of the TOGETHER initiative, both as a concrete component of it and as part of the overall approach to supporting human resource management in SAIs.

F. 2021 Results Achieved

The targets of the IDI results framework are focusing mainly on achievements related to SAI PMF and SPMR. Since four new initiatives only commenced in 2021, with the main focus on approach development, relevant performance measures and targets are only going to apply from 2022 onwards and hence will be reflected in the next Performance and Accountability Report (PAR).

IDI Output Indicators

Expected Results	Indicat or No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results		
						2019	2020	2021
Independent review (IR) of SAI PMF assessments	6	% of all (cumulative) finalised SAI PMF assessments that includes an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology	IDI Annual Performance & Accountability Reports	51% (2018)	Target	55 %	60 %	64 %
					Actual	56 %	61 %	67 %
Global pool of SAI PMF assessors	7	Cumulative number of people (all countries) trained to use the SAI PMF (completion of basic SAI PMF training course) (and female participation rate each year)	IDI Annual Performance & Accountability Reports	971 (42% female) (2017)	Target	1280 (44% female)	1310 (44% female)	1400 (44% female)
					Actual	1235 (39% female)	1279 (40% female)	1340 (41% female)
Global public goods on SAI strategic management developed & disseminated	8	Status & cumulative number of downloads of IDI guidance: 'SAI Strategic Management' (including sections on stakeholder analysis & engagement)	IDI Annual Performance & Accountability Reports; IDI website analytics	Draft; unpublished (2018)	Target	Version 1 published (Eng, Fre, Spa, Ara)	Version 1 published (Eng, Fre, Spa, Ara)	500 downloads
					Actual	Final draft	Version 1 published in English	6430 downloads
SAI professional staff capacity in strategic management developed	9	Cumulative number of SAI staff trained in Strategic Management (and female participation rate each year)	IDI internal monitoring system	35 (45% female) (2018)	Target	70 (44% female)	119 (44% female)	270 (44% female)
					Actual	79 (47% female)	239 (54% female)	367 (50% female)
SAI professional staff capacity in Ethics developed	10	Cumulative number of SAI staff trained in assessing SAI practices in implementing SAI Code of Ethics (and	IDI internal monitoring system	0 (2017)	Target	Total: 120 (44% female)	Total: 126 (42% female)	N/A (initiative completed)
					Actual	Total: 126 (42% female)	Total: 126 (42% female)	N/A

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results		
						2019	2020	2021
		female participation rate each year)						
SAI professional staff capacity in stakeholder engagement developed	12 ¹	Cumulative number of SAI staff trained in assessing SAI practices in Engaging with Stakeholders (and female participation rate each year)	IDI internal monitoring system	118 (47% female) (Eng, Fre, Ara) (2017)	Target	230 (44% female)	143 (44% female)	N/A (initiative completed)
					Actual	143 (44% female)	143 (44% female)	N/A

IDI Supported SAI Capacity and Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAI performance assessments conducted and published	4	Cumulative number of SAIs (all countries) with a finalised SAI performance report based on the SAI PMF a) First time assessment b) Repeat assessment c) Published assessment	IDI Annual Performance & Accountability Reports	a) 47 b) 2 c) 11 (2018)	Target	a) 65 b) 10 c) 15	a) 70 b) 15 c) 20	a) 75 b) 20 c) 25
					Actual	a) 57 b) 4 c) 12	a) 70 b) 7 c) 14	a) 82 b) 11 c) 17
SAI performance assessments used	5	Percentage of all (cumulative) finalised SAI PMF assessments (all countries) that are reported as having been used as basis for SAI strategic planning and/or capacity building projects	IDI Annual Performance & Accountability Reports	82% (2018) (24/29)	Target	90 %	90 %	90 %
					Actual	78 %	84 %	85 %
SAI strategic plans developed	6	Cumulative number of SAIs (supported by IDI's well-governed SAIs work stream) that finalise a SAI-level strategic plan	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	15	20
					Actual	7	15	21
SAI's report on their performance	7	Cumulative number of SAIs (supported by IDI) that complete a report on achievements against their strategic plan (including use of a performance measurement system)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	10	3	15
					Actual	0	0	10
Stronger SAI Code of Ethics	8	Cumulative number of SAIs (supported by IDI) that complete assessments of their practices in implementing SAIs Code of Ethics (ISSAI 30)	IDI Annual Performance & Accountability Reports	0 (2017)	Target	30	46	N/A (initiative completed)
					Actual	46	46	N/A (initiative completed)
SAIs Engage with Stakeholders	9	Cumulative number of SAIs (supported by IDI) that complete their stakeholder engagement strategy and action plan	IDI Annual Performance & Accountability Reports	0 (2017)	Target	44	70	N/A (initiative completed)
					Actual	69	69	N/A (initiative completed)

¹ Indicator 11 merged into IDI Output Indicator 8

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results		
						2019	2020	2021
SAIs Engage with Stakeholders	10	Cumulative number of SAIs (supported by IDI) whose annual (or other) report demonstrates significant progress against the main priorities of its Stakeholder Engagement Strategy, as assessed by IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	5	48	N/A (initiative completed)
					Actual	33	54	N/A (initiative completed)
SAIs Partner to Fight Corruption	11	Cumulative number of SAIs that establish a SAI-Stakeholder platform for fighting corruption	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	1	N/A (initiative completed)
					Actual	0	0	N/A (initiative completed)

G. 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 the delivery of the IDI strategic plan.

IDI has not identified additional risks which may prevent the well-governed SAIs work stream from delivering its expected results beyond those captured at the overall IDI level.

H. Lessons Learned

The following new lessons were learned during 2021.

IDI Delivery Model

eLearning can support the sustainability of delivery efforts: Both for SAI PMF and SPMR, the significant investment in developing eLearning courses over 2020 allowed for a more efficient and wider-scale application in 2021 especially when such courses were run for a second or third time. Nevertheless, it has remained crucial to tailor each eLearning course structure, content and teaching method to the concrete audience. This was particularly visible under SPMR, where the strategic planning eLearning course has been rolled out both as a six and three-week eLearning course.

Resource persons continue playing a vital role for delivery: Despite previous concerns on the involvement of resource persons under the conditions of a pandemic and remote delivery, the interest and commitment of SAI staff supporting initiative implementation has remained strong. The SPMR resource person team has received a new impetus through Round 1 participants joining for Round 2 to pass on the knowledge. Resource persons are also crucial for SAI PMF implementation, and all new initiatives aim to work with knowledgeable SAI staff once implementation commences. A guidance note at the work stream level on how to work in a structured and constructive way with resource persons and support their professional development was also prepared.

Mobilising and Developing Appropriate Expertise

Development of digital products is resource-consuming, yet highly practical: In 2021, the work stream invested a lot of effort in developing two digital tools to support SAI PMF and the strategic management process. Despite a steep learning curve for the responsible managers, the pilot products promise to significantly improve efficiency for both SAI teams and the WGS team.

Internal Planning

Actual design of new initiatives requires more time than anticipated: The teams working on the design of the different initiatives experienced a typical “optimism” bias and in several instances had to scale down ambitions due to insufficient time or internal knowledge. To that end, an internal trial on time planning, as well as an analysis of time spent per initiative has fed into more realistic planning for 2022.

Facilitating SAI-led support

A flexible approach to respond to current SAI needs is key: Both in SAI PMF and SPMR, SAIs have requested support on topics and issues previously covered. The WGS has maintained a high level of flexibility since it is evident that SAIs’ timeframes are not always in line with the overall initiative delivery approach.

Communications and Social Media

Investments in high-quality communications and visual content pay off: 2021 was a year with a lot of emphasis on communications. Various articles in journals, as well as a suite of success stories, generated a lot of traction and engagement, not just at the IDI level, but also for the SAIs that were the main protagonist of the success stories.