



APPENDIX
IDI PERFORMANCE AND
ACCOUNTABILITY REPORT
2022

Corporate and Cross-Cutting Issues



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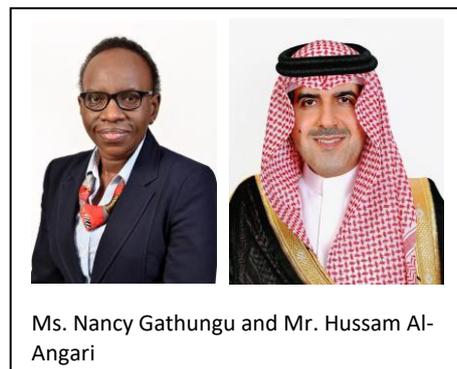
1. Maintaining Good Governance

IDI's Board exercises oversight of IDI and sets the strategic and operational direction of IDI's work. It approves IDI's annual Operational Plans and Performance and Accountability Reports. The Board also evaluates its own performance annually to ensure that it is meeting its governance and oversight duties.

The Board met three times in 2022. This included two virtual meetings and one face to face encounter. The March Board meeting focused on the approval of the 2021 audited financial statements, the annual Performance and Accountability Report and the portfolio and foresight review. In an extraordinary meeting in June, the Board discussed the strategic planning, approved updates to the Operational Plan and the 2022 budget and an interim financial forecast for 2023. In November, it approved IDI's Operational Plan and Budget, updates to the IDI Board Rules of Procedure and the future mode for Board meetings. The Board also appointed two new members who will serve the Board for three years, acting in their personal capacities:

- Ms. Nancy Gathungu, Auditor General of Kenya, and
- Mr. Hussam Al-Angari, President of the General Court of Audit of Saudi Arabia

They replace Ms. Pamela Monroe Ellis, Auditor General of Jamaica, and Ms. Lara Taylor-Pearce, Auditor General of Sierra Leone, and start their functions on 1 January 2023.



Ms. Tsakani Maluleke, Auditor General of South Africa, will take over as new Vice Chair of the Board and Mr. Tashi, Auditor General of Bhutan, will be a new member of the Nomination and Remuneration Committee (NRC). Based on a recommendation of the NRC, the Board approved a 5-year extension of Mr. Einar Gørrissen's contract as Director General from 1 January 2024.

In its March and November meetings the Board approved updates to IDI's corporate and developmental risk register and register of related parties. The latter helps to identify and manage any potential conflicts of interests faced by the IDI Board and management team. This register is publicly available.

2. IDI Staff Recruitment, Development and Welfare

Recruitment

During 2022, one new staff joined IDI's independence work stream and one joined the bilateral work stream. Two new staff joined the professional and relevant SAIs work streams and three joined SAI Governance. Overall staff levels increased by seven in 2022, with three more recruited staff to start in early 2023.

IDI's staffing levels (full time equivalents) at discrete points in time are summarised below¹. Given the increasing use of associates (see below) from 2022 onwards, these are now shown in brackets after the staff positions.

¹ Staff on parental leave are excluded from current staffing figures as costs are reimbursed from the Norwegian Government.

Work Stream / Unit	Dec 2018	Dec 2019	Dec 2020	Dec 2021	Dec 2022
Independent SAIs	1,5	1,5	1,5	3,9	3,9
Well-Governed SAIs	8	9	9	7,8 (+0,3)	10,5 (+0,3)
Professional SAIs	6	7	8	6,6 (+4,8)	7,5 (+0,5)
Relevant SAIs	4	4	5	6,1 (+1,3)	6,1 (+0,3)
Bilateral Support	4,5	4,5	4,5	8,9 (+1)	9,9
Global Foundations Unit	2,5	3,5	3,5	3,7	5,1
Director General & Strategic Support Unit	3	3	3	3,2	3,2
Administration	2,5	3,5	2,5	2,9	2,9
Total	33	36	37	43 (+7,4)	49 (+1,1)
Gender-disaggregated	14f/19 m	17f/19 m	18f/19m	19f/24m	23f/26m

Between 2018 and 2023, the gender balance in IDI's management team was 3 men to 1 woman.

Recruitments in 2022 included three men and four women, whilst two men and one woman left. Three women will join IDI in early 2023. IDI had three associates in 2022. During 2022, IDI made efforts to encourage candidates with a diverse background. The goal has been to eliminate biases of any kind both conscious and unconscious in the recruitment processes. The overall illness rate for 2022 was 1,8%, compared to 1,1% in 2021 and to a Norwegian average of over 5%.

Health, safety and environment

Staff welfare and the focus on a healthy working environment continues to be a priority in IDI. During 2022 we have focused on health, safety and environment with the appointment of a new HSE representative as well as going into partnership with the employment health service Volvat. Through Volvat we offer employees annual health checks and the opportunity to seek help in the area of counselling and other HSE issues. Staff well-being will also be part of the staff survey that will take place in early 2023. Both the IDI management and HR continue to work systematically with health, safety and the working environment. The entire IDI management have now successfully undergone training in HSE. Maintaining our commitment at being a healthy organisation, HR will during 2023 be working systematically with transitioning employee well-being.

The Director General and Deputy Director Generals take an active role in following up on employees with regards to the well-being of their staff. We remained one step ahead by offering flexible solutions to deal with challenging circumstances, especially promoting physical as well as mental health.

Professional Teams

During 2022, we finalised our IDI competency framework.

2022 finally gave us the chance to have a physical staff meeting. Both new and 'old' staff members met again and successfully addressed important operational issues. The IDI Chair of the Board Mr. Schjøtt-Pedersen joined the staff meeting in Geilo. As part of our team building efforts, the IDI team participated at the annual Holmenkollen relay in Oslo in May.

Individual staff members have pursued further studies that have been facilitated by IDI. We continue to look at how we can systematically ensure human resources with the required competence for on-going and future initiatives.

We continued to explore and support innovative, personalised and effective ways of professional development initiative for IDI staff.

3. IDI's Internal Support: Director General and Strategic Support Unit

A. Objective

The IDI Director General (DG) and the Strategic Support Unit (SSU) respond and add value to IDI's strategic priorities throughout the strategic cycle, which supports all work streams and units to create value for SAIs.

B. 2022 Performance Summary

The IDI Board delegates responsibility for the implementation of all IDI Strategic and Operational Plans and execution of IDI's budget and financial management to the DG. The DG leads across IDI and drives the culture and tone for how IDI works. He represents IDI to the IDI Board, and is the senior external face of IDI, representing IDI and the Chair of the IDI Board in INTOSAI committees and other external fora where necessary. The DG leads IDI's management team and establishes the framework for delegating responsibility and ensuring accountability within IDI.

SSU takes on tasks that cut across different IDI departments, maximises synergies and promotes consistently high quality and impact within and between departments. SSU supports the IDI management team to enable them to focus on delivering their core tasks. It has the following broad objectives:

- Adds value to and supports IDI delivery departments and IDI administration
- Creates value through synergies, shared services and improving strategic planning and performance
- Adds value to corporate governance and support functions
- Leads or supports stakeholder management to optimise support to SAIs
- Serves as the focal point for IDI's gender work and motor behind IDI's extended work on inclusion

Strategic and Operational Planning

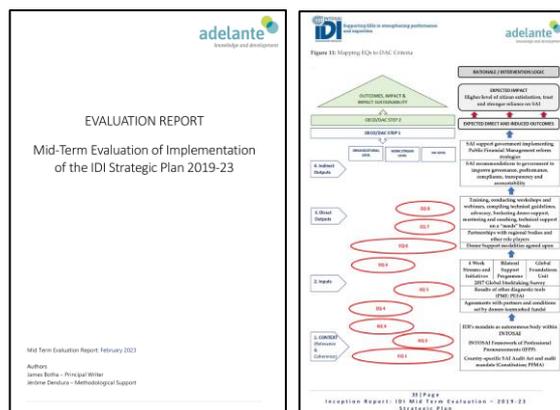
In light of developments of COVID-19 rates and lifted travel restrictions, IDI revised its plans and budget in June. This resulted in a budget increase across work streams and functional areas for the rest of 2022. The Board approved this and several changes to initiatives, as well as some changes to the results framework for individual indicators.

During 2022, IDI continued its work on the next Strategic Plan 2024-2029. IDI

- developed a stakeholder analysis and conducted stakeholder consultations
- worked on a register of current and emerging trends influencing SAIs and reflecting Board and stakeholder inputs
- agreed on strategic priorities and a vision: "Independent, credible and sustainable SAIs, for better societies and improved lives"
- identified and began discussing organizational challenges involved in strategic plan implementation, and possible changes to the IDI organizational structure.

The Board and relevant stakeholders have been closely involved in the strategic planning process. In November, the Board held a dedicated strategic planning seminar to discuss and approve strategic priorities.

2022 also saw work on the **mid-term evaluation** of implementation of the strategic plan 2019-23. Draft conclusions and recommendations have already fed and will feed into IDI’s strategic planning process. IDI shared a first draft report summary, including conclusions and recommendations, with the Board. Before finalisation, IDI will share the full draft for comments with development partners and relevant stakeholders at the beginning of 2023. Overall, the evaluation is very encouraging and sheds positive light on IDI’s work. The SAI level perspective, which was included in the evaluation, gave useful insights on the need to examine and improve how IDI’s work contributes to sustainable change at the SAI level.



Engaging on gender and beyond

The IDI Gender Focal Point (GFP) in SSU continued to spearhead IDI’s gender work and support to IDI staff and SAIs in applying a gender lens. This is based on IDI’s Gender Strategy and Action Plan and IDI’s Gender Policy. Four IDI Gender Champions strongly supported these efforts. Based on the IDI Gender Accountability Framework this is a shared responsibility for everyone in IDI. In addition, 2022 marked a year where IDI started to work on making sustainability a strategic priority in the upcoming Strategic Plan. Building on successes of applying a gender lens and continuing its gender and inclusion work², IDI wants to go broader and look at all three components of sustainability. This includes the economic, environmental and social components.



IDI Gender Policy and Gender Strategy

In 2022, the IDI GFP supported IDI work streams and units in conducting gender analyses in new initiatives where relevant. The aim was to better integrate gender and inclusion throughout IDI’s operations.

The IDI GFP supported awareness raising and advocacy. This included among others:

- dedicated social media activities around the International Women’s Day and the 16 Days of Activism against gender-based Violence. The aim was to showcase IDI and IDI’s stakeholders’ actions on gender and inclusion
- support to the UN Women regional office for Europe and Central Asia in its efforts to integrate gender into SAIs’ audits work in the region. The IDI GFP helped organise a study trip for two SAIs of the region to the INTOSAI General Secretariat and Austrian Court of Audit in September 2022. IDI contributed to the [Regional Conference](#) “Transformative Financing as an Accelerator for Gender Equality: Drawing from gender responsive budgeting experiences and lessons learned” in November 2022. IDI also featured in a [regional UN Women publication](#) (see also: IDI – UN Women MoU under partnerships below)

² An external assessment of the “situation in the areas of recruitment, career progression and salaries from a diversity, gender and intersectionality perspective” also looked more generally at IDI’s gender and inclusion efforts and painted a very positive picture of IDI’s engagement and efforts: <https://idi.no/elibrary/idi-reporting/evaluation-and-reviews/1456-executive-summary-of-hr-gender-and-diversity-assessment-2022/file>

- In addition, the IDI GFP continued its regular exchange on gender issues with the Canadian Audit and Accountability Foundation (CAAF) and supported work streams and IDI's bilateral support in their engagement with the CAAF.

Contributing to positive change:

IDI's gender engagement and awareness raising efforts continue to positively influence SAIs, the INTOSAI community and other stakeholders. The aim is for SAIs to take up gender and inclusion issues. Examples are

- the new [INTOSAI Strategic Plan 2023-2028](#) includes "promotion and support of equality and inclusiveness" as an organisational priority. This is also due to IDI's influencing power
- SAIs' interest and participation in IDI's capacity development on gender and inclusion
- the willingness of stakeholders from the SAI community to participate in and to contribute to IDI events and initiatives
- requests for cooperation from INTOSAI regions such as OLACEFS, AFROSAI-E and PASAI. IDI participated in OLACEFS gender events and is an observer in the OLACEFS gender working group
- the request for IDI support to UN Women regional work on Gender Equality in Auditing Processes

C. Delivery

Partnerships

IDI's delivery departments manage the majority of IDI's strategic partnerships. During 2022, SSU continued to support Global Foundations Unit (GFU) to act as the coordinating point for partnerships which cut across several IDI units. In particular, the partnership with the IMF, where SSU provides the strategic lead due to its cross-cutting and strategic nature.

The IDI Gender Focal Point in SSU supported the drafting and signing of an ***MoU with UN Women*** HQ in July 2022. IDI decided to work on substantial and relevant areas with UN Women, including [IDI's Equal Futures Audit Changemakers Initiative](#) (see appendix on relevant SAIs).

The DG led on representing IDI to many external stakeholders and fora, including SAIs, INTOSAI bodies and regions, academia, civil society and donors. SSU acted as the lead point for stakeholder management with IDI's core donor group and with donors funding IDI across multiple areas of IDI's work³. IDI hosted two meetings of its core donor group in June and November 2022, where discussions focused on IDI's operational planning and reporting, on IDI's partnership with the IMF and on IDI's strategic planning.

Delivery Mechanisms

The DG and SSU mainly support and add value to IDI's strategic priorities and delivery mechanisms. This includes supporting IDI departments with their delivery mechanisms where SSU can add value. During 2022 SSU used eLearning, online meetings, online workshops and webinars to support IDI staff in their delivery.

D. Delivery Against our (Revised) Operational Plan

IDI updated its 2022 plan in June 2022. The following table reports our delivery against this plan.

³ In 2022, this included ADA, EU, Irish Aid, OAG Norway, FCDO, SAI Qatar, SAI Saudi Arabia, SECO and SIDA.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
IDI Governance	<ul style="list-style-type: none"> • IDI governance review conducted & recommendations implemented • Board structure and rules of procedure in place • IDI corporate risk register updated twice per year • System of annual portfolio and foresight reviews established • System for disclosing related parties and guarding against conflicts of interest implemented 	<ul style="list-style-type: none"> • Facilitate IDI Board meetings in March (virtual) and November (face-to-face) • Facilitate additional virtual Board meetings • Update IDI risk register for Board meetings • Conduct annual IDI portfolio and foresight review • Support the development of Competency Framework for IDI Board 	<ul style="list-style-type: none"> • Board meetings facilitated virtually in March and face to face in November • Additional virtual Board meeting facilitated in June • IDI risk register updated for March and November Board • Annual portfolio review conducted, additional discussions on foresight held in June Board meeting • NRC supported • Development of Competency Framework for the IDI Board supported (put on hold since dependent on IDI Competency Framework which was finalised in December 2022)
IDI Strategic Planning	<ul style="list-style-type: none"> • IDI Strategic Plan 2019-23 (SP) developed & approved and being implemented • Strategic review of IDI to increase resilience and thrive under the new normal • Board workshop to identify emerging strategic trends • 'Plan the plan' document for IDI Strategic Plan 2024-29 drafted • Awareness raising and 1st staff training course on strategic foresight delivered 	<ul style="list-style-type: none"> • 2nd staff training course on strategic foresight • Possible future scenarios for SAIs and IDI identified • Strategic foresight embedded into IDI annual portfolio and foresight review • Mid-term evaluation of 2019-23 Strategic Plan (SP) discussed by Board to inform future • Start stakeholder consultations for Strategic Plan 2024-29 	<ul style="list-style-type: none"> • 2nd IDI training on 'How to Future' delivered, insights integrated in strategic planning process, and a couple of future scenarios elaborated • IDI annual portfolio review held as planned • First draft of mid-term evaluation discussed in November Board meeting • Session on identifying emerging trends impacting SAIs and IDI held with Board members in June • Plan for stakeholder consultations for the IDI Strategic Plan 2024-29 approved by the IDI Board and implemented • IDI's vision for next SP & high-level strategic considerations approved by Board
Operational Planning, Monitoring & Reporting	<ul style="list-style-type: none"> • IDI approach to Operational Plans and Performance & Accountability Reports firmly established • Reader friendly templates for Operational Plans and Performance and Accountability Reports adopted • IDI results framework 2019-23 developed 	<ul style="list-style-type: none"> • Issue IDI Performance & Accountability Report 2021 • Prepare IDI Operational Plan 2023 and support preparation of budget 2023 with in-built flexibilities • Support in-year plan and budget revisions • Update admin. with changes to grant agreements 	<ul style="list-style-type: none"> • IDI Performance & Accountability Report 2021 issued • IDI Operational Plan and budget 2023 published • In-year revision of 2022 budget in June and interim financial forecast for 2023 supported • Admin. updated on changes to grant agreements • Progress and financial monitoring across IDI supported

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
		<ul style="list-style-type: none"> Update and report against IDI results framework 	<ul style="list-style-type: none"> Updated and reported against IDI results framework
Stakeholder Management & Dialogue	<ul style="list-style-type: none"> Annual dialogue mechanisms established between IDI Board and development partners (DPs), IDI management and funding donors (online), and between INTOSAI and its regional bodies. Due to COVID-19 the annual dialogue IDI Board – DPs did not take place. Other mechanisms were online or postponed Dialogue & reporting mechanisms established at level of specific grants 	<ul style="list-style-type: none"> Facilitate annual dialogue between IDI Board and development partners (around face-to-face November Board meeting) Hold six-monthly strategic dialogue with IDI core funding donors (of which, one face to face if circumstances allow) Report to funding partners on use of grant funds Coordinate & support development of funding proposals 	<ul style="list-style-type: none"> Virtual annual dialogue between IDI Board and development partners postponed depending on demand Six-monthly strategic dialogue held twice (June, November) Use of grant funds reported to funding donors Funding proposals coordinated and supported where relevant Core Donors met upon request
Gender & Inclusiveness	<ul style="list-style-type: none"> Gender integration established as strategic shift in IDI 2019-23 Strategic Plan Initial IDI staff capacity on gender developed Gender analysis framework & guidance developed, gender analyses conducted for new IDI initiatives Gender event included at 2019 INTOSAI Congress Gender and inclusiveness integration in INTOSAI Strategic Plan advocated for External pool of gender advisors established Gender TEAM with IDI Gender Champions established IDI gender strategy and policy approved & published Cooperation on gender with UN Women & IBP & CAAF 	<ul style="list-style-type: none"> Further develop IDI staff competence by rolling out internal online gender course & facilitate support for other trainings Continuous support for gender analyses and focus on inclusion in new IDI initiatives Advocate for integration of gender & inclusion at INCOSAI 2022 and in INTOSAI community where possible Review and possibly renew external pool of gender experts Support implementation of the IDI gender strategy & policy Further develop gender & intersectionality and if necessary, a draft guidance on inclusiveness Explore partnerships with relevant organisations Continue support of HR function, work streams, GFU⁴ and bilateral on gender & inclusiveness 	<ul style="list-style-type: none"> Gender analyses for new IDI initiatives supported as needed Implementation of IDI gender strategy & policy continuously supported and additional focus on inclusion promoted Advocated across INTOSAI, INTOSAI GS and INTOSAI regions to promote gender integration, leading among others to integration of equality as organisational priority in the new INTOSAI SP; advocated for integration of gender and inclusion at INCOSAI 2022 Closure of external pool of gender experts Discussions on intersectionality furthered MoU with UN Women as partner signed Work streams and functions supported HR assessment focused on gender, diversity, intersectionality facilitated and broader gender areas – going beyond HR - included

⁴ SSU will support GFU in case of the establishment of an IDSC group on gender & inclusiveness.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> • Exploration on deeper cooperation with UN Women initiated • IDI HR function, IDI work streams, GFU (Global SAI Survey & Stocktaking) and bilateral supported on gender & inclusiveness 	<ul style="list-style-type: none"> • Facilitate new IDI Gender Internal Assessment 	
Evaluations & Ensuring Quality	<ul style="list-style-type: none"> • IDI rolling evaluation plan 2019-23 established • IDI evaluation policy & guidance finalised and published • Evaluation of IDI bilateral support (4 components) • Evaluation of IDI Support to SAI Somalia • Evaluation of implementation of the SAI PMF Strategy • Design and commission mid-term evaluation of implementation of the IDI Strategic Plan 2019-23 	<ul style="list-style-type: none"> • Maintain IDI rolling evaluation plan • Maintain IDI Audit and Evaluations Database • Finalise mid-term evaluation of implementation of the IDI Strategic Plan • Undertake QA reviews of IDI Global Public Goods • Update and issue IDI protocol for quality assurance of global public goods • Commission mid-term review of NAC Strategic Change Project - South Sudan 	<ul style="list-style-type: none"> • Rolling evaluation plan updated • IDI Audit and Evaluations Database maintained • Draft of mid-term evaluation of the IDI SP shared with Board • SECO evaluation supported • Quality statements issued on one GPG received • Protocol for Quality Assurance of IDI Global Public Goods revised to <i>quality management policy and guidance for published IDI documents</i>, shared with staff for comments • Mid-term review of NAC Strategic Change Project- South Sudan finalised • HR assessment on gender, diversity and intersectionality facilitated according to ILO participatory gender audit methodology
Forum for INTOSAI Professional Pronouncements (FIPP)	<ul style="list-style-type: none"> • IDI DG member of FIPP, contributing to scrutiny of INTOSAI standard setting process 	<ul style="list-style-type: none"> • Continued membership of FIPP 	<ul style="list-style-type: none"> • Membership of FIPP continued
Support to Global Foundations Unit	<ul style="list-style-type: none"> • Supported implementation of INTOSAI Global Survey 2020 • Supported drafting and publication of SAI Global Stocktaking Report 2020 • Led on partnership with IMF (reported under GFU) 	<ul style="list-style-type: none"> • Lead on partnership with IMF (reported under GFU) • Support design of INTOSAI Global Survey 2023 	<ul style="list-style-type: none"> • Lead on partnership with IMF (reported under GFU) • Support design of INTOSAI Global Survey 2023, as required (GFU lead)
Support to Management Team (together with Admin.)	<ul style="list-style-type: none"> • IDI Procurement Policy updated • IDI Internal Control Framework updated 	<ul style="list-style-type: none"> • Provide support for maintenance of policies and manuals • Finalise IDI Competency Framework 	<ul style="list-style-type: none"> • Supported maintenance and development of policies and manuals (e.g. quality management for published IDI documents - policy and guidance, IDI travel policy)

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> Support provided for development of other manuals Produce draft IDI competency framework 	<ul style="list-style-type: none"> Draft competency framework for IDI Board Update IDI Environmental Policy 	<ul style="list-style-type: none"> IDI Competency Framework finalised Work on IDI Sustainability Framework started, integrating environmental aspects

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In 2022, the IDI DG continued to back IDI's work streams, bilateral support and Global Foundations in developing SAI leaders in their environments and SAI cultures. An example throughout in 2022 was his efforts to ensure the independence of Head of SAIs. SSU pursued its support across IDI in applying a gender lens in SAI culture and leadership issues.

SAI Communications and Stakeholder Engagement

In 2022, the IDI DG and SSU, continued to engage with IDI work streams, bilateral support and Global Foundations in their support of SAIs in communications and stakeholder engagement. The IDI DG and SSU shared experience in, and lessons learnt from engaging with donors, INTOSAI bodies and stakeholders with SAIs and IDI staff wherever useful. SSU continued its leading support role in the implementation of the IDI Communications and Advocacy Strategy to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support.

Inclusiveness and Gender

The [IDI Gender Strategy](#) and [Gender Policy](#) continue to serve as reference points for SAIs and INTOSAI regions that want to increase their gender engagement. Download numbers for the Gender Strategy and Policy⁵ have grown steadily and show stakeholder interest in the issue.

Awareness raising efforts within the INTOSAI community form an important part of IDI's strategic priority to support SAIs in being gender-responsive and inclusive organisations and conducting audits that contribute to both. The DG and SSU support these efforts.

The IDI Gender Focal Point in SSU supported awareness raising on gender issues within the INTOSAI Community together with stakeholders such UN Women and CAAF. The integration of a new organisational priority on promoting and supporting equality and inclusiveness in [INTOSAI's Strategic Plan 2023-2028](#) is a success of IDI's advocacy efforts.

SSU and DG spearheaded mainstreaming gender efforts across IDI, its work streams and units. IDI's strategic focus on gender and inclusiveness in 2022 contributed to the following results:

- IDI continued to mainstream gender across IDI work streams and initiatives



[INTOSAI Strategic Plan 2023-2028](#)

⁵ E.g. downloads as of Gender Strategy as of January 2023: In English: 1959 (almost doubled compared to January 2022 with 1043 downloads of the English version), in Spanish: 1160 (604 in January 2022), in French: 943 (483 in January 2022), in Arabic: 941 (547 in January 2022), downloads of the Gender Policy in English: 1771 (compared with January 2022: 1000 downloads)

- SAIs, supported by IDI, addressed gender and inclusiveness issues in their organisations and audit work more frequently
- INTOSAI regions such as OLACEFS, AFROSAI-E and PASAI visibly increased their gender engagement. IDI participated in gender related events organized by OLACEFS and AFROSAI-E.
- UN Women increased its focus on SAIs such as in Europe and Central Asia. Organisations such as the Office of the Auditor General of Canada sought advice and input from IDI to their own gender engagement.

According to IDI’s Accountability Framework, which is part of IDI’s Gender Policy, everyone in IDI has a role and responsibility to implement the Gender Strategy and Policy. The IDI Gender Focal Point in SSU has an overall leading and coordinating role.

In its engagement with SAIs and partners, IDI takes into account that gender interacts with other factors such as class, race, poverty level, ethnicity, culture, religion, sexual orientation, age and disability (“intersectionality”). Thus, IDI also address issues of inclusiveness within its gender work.

F. 2022 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
IDI CROSS-CUTTING PRIORITIES									
Empower female participation in IDI initiatives	26	Annual female participation rate across IDI initiatives: (a) Events where IDI can influence participation (b) Open events	IDI internal monitoring system	(a) 44% (2017) (b) No baseline	Target	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%	(a) 44% (b) 35%
					Actual	(a) 40% (b) 33%	(a) 45% (b) 54%	(a) 50% (b) 53%	(a) 48% (b) 49%
Integrate gender analysis into design of IDI initiatives	27	% of new IDI initiatives designed in the year which include a gender analysis in the design phase	IDI Annual Performance & Accountability Reports	0% (2018)	Target	10%	50%	80%	80%
					Actual	14%	78%	80%	100%
Develop the commitment and capacity of SAI leaders	28	% of SAIs participating in IDI initiatives where a representative of the SAI leadership a) signs a statement of commitment b) participates in education / awareness raising activities targeted to the SAI leadership (count separately the participation of each SAI in each initiative)	IDI Annual Performance & Accountability Reports	a) 100% b) No data (2018)	Target	a) 90% b) 75%	a) 90% b) 60%	a) 90% b) 60%	a) 90% b) 60%
					Actual	a) 93% b) 50%	a) 96% b) 29%	a) 100% b) 64%	a) 100% b) 56%

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	2022
CROSS-CUTTING PRIORITIES									
SAIs considering inclusion and gender in their	25	Cumulative number of SAIs (supported by IDI) that have a target relating to	IDI Annual Performance &	0 (2018)	Target	2	5	10	15
					Actual	2	8	13	16

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
organisational practices		gender in their strategic plans	Accountability Reports						
SAIs considering inclusion and gender in their audit practices	26	% of IDI supported Cooperative audits (excluding financial audits) completed in the year that have inclusion and/or gender as a focus or cross-cutting theme	IDI Annual Performance & Accountability Reports	N/A	Target	10%	15%	20%	25%
					Actual	4%	N/A	100%	100%
Developing SAI leaders	27	Cumulative number of SAIs with leaders completing an IDI leadership programme	IDI Annual Performance & Accountability Reports	0 (2017)	Target	15	15	30	30
					Actual	15	15	32	41

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate and developmental risk register is regularly updated and discussed in Board meetings in March and November. 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 corporate risks, where IDI has more control, in a first part. These are operational, reputational and natural risks. It covers developmental risks where IDI has very limited control, in a second part⁶. If realised, these risks could undermine delivery of the IDI Strategic Plan.

In 2022, IDI identified the following additional risks influencing our work and engagement.

- Risk: Culture and inclusiveness:** IDI cannot fulfil expectations to fully address different cultural, diversity and inclusiveness aspects in IDI, in SAIs and in the INTOSAI community under its cross-cutting priorities under work streams, bilateral support and Global Foundations.
 - **Mitigation measures in 2022:**
 - IDI immediately started to implement recommendations from the assessment of IDI's situation in the areas of recruitments, career progression and salaries from a diversity, gender and intersectionality perspective (ongoing)
 - IDI carefully selected diversity factors that IDI can adequately take into account and will continue to do so
- Risk: Strategic foresight not adequately addressed:** IDI's approach to strategic foresight does not fit IDI's organisation and work and fails to improve IDI's next Strategic Plan
 - **Mitigation in 2022:**
 - Relevant IDI staff underwent a training on strategic foresight
 - SSU developed a register of emerging trends and drivers as part of IDI's strategic planning process. Building on this work, SSU suggested strategic priorities for the next Strategic Plan. The Board discussed and approved these priorities.
- Risk: Synergies and coordination in IDI:** IDI has grown as an organisation, almost doubling its staff size over the last couple of years. Working in silos, not using relevant synergies and lack of coordination between IDI departments could reduce IDI's efficiency, effectiveness and reputation.
 - **Mitigation measures in 2022:**

⁶ The IDI's corporate and developmental risk register was previously called IDI's corporate risk register. Upon Board decision, IDI separated corporate from developmental risks. IDI kept both parts of the register in one document for easy access.

- IDI agreed to put more focus on coordination and finding synergies in IDI's operational planning as from 2023
- IDI established a team across IDI to find practical solutions to strengthen coordination of IDI initiatives, and ways to improve coordination with partners, especially INTOSAI regions

H. Lessons Learned

DG and SSU learned the following new lessons during 2022:

SAI Willingness to Share Sensitive Results

SAI willingness to share their results depends heavily on how much they know and trust the bodies with whom future information may be shared – even when such sharing is heavily in the SAI's interest.

Partnerships

Building new partnerships requires significant investment, understanding each organisation and extensive communication. Some partners are required to act independently and cannot delegate activities, such as the IMF. This limits both the extent to which they can partner, as well as ways in which they can partner. Big organisations are often very compartmentalised and coordination within these organisations cannot be taken for granted. Choosing the right interlocutors and identifying a shared goal is key, as is accepting that IDI influence may be minimal in some cases.

Internal Planning and Coordination

To maximise stakeholder interest, plans need to be shortened, raised to a higher level (what and why, not how), and focus on selected highlights only. Effective coordination is not only important for IDI itself but also for our stakeholders who expect IDI to speak with one voice.

Gender and Inclusiveness

The full integration of a gender perspective is an ongoing journey and a joint IDI responsibility. Even though it has been successful, future successes cannot be taken for granted and the journey needs to continue. In addition, being inclusive means having available tools and instruments that IDI can use. IDI has to consider how to approach inclusiveness in its future Strategic Plan. Both gender and inclusiveness will also have to find an appropriate home in IDI's Sustainability Framework.

Organisational Growth

Since 2017, IDI has almost doubled in size to a projected 54 staff in 2023. Policies, systems and approaches that worked as a small organisation need to be reviewed and updated as IDI grows. Internal coordination and information sharing is more important, and more challenging, in a larger organisation, and constant efforts are required to ensure IDI is seen by stakeholders as acting with one voice and sending consistent messages to stakeholders.

4. IDI's Internal Support: Administration Unit

A. Objective

The objective of the Admin Unit is to support all IDI work streams and units to strengthen IDI operations to create value for SAIs.

B. 2022 Performance Summary

The Admin Unit seeks to provide high quality support and services in the admin area and facilitate conducive working conditions for staff. In 2022, the Admin Unit:

- Continued to strengthen admin systems; Since 2018 IDI has taken significant steps to digitise its finance and administrative systems. In 2020, Xledger, a new cloud-based accounting and payroll system, was introduced. From 2021, the system integrated time recording and cost allocation and allow for better real time financial data to be customised provided automatically. MS Teams was introduced as the primary collaborative online tool for staff. Integrated expense module in Xledger implemented from January 2022. Introduced financial reporting through Power BI in Teams.
- Updated IDI Travel Policy as travel restrictions during the pandemic were lifted.
- Provided extensive support in ensuring sound human resource management at IDI. HR meetings with IDI management were introduced. A new position in HR was recruited. The position will commence in 2023. A new partnership was established with Volvat in the area of Health, Safety and Working Environment (HSE) as well as offering an annual health check to Oslo based staff. Focus on HSE was further established by the appointment of a new HSE rep. The HSE rep and the entire IDI management have successfully been trained in HSE. A hybrid working arrangement was successfully introduced for all Oslo based staff.
- HR gender and diversity analysis follow up continued with 11 of 13 actions implemented. Establishment of new HR position, recruitment processes streamlined with respect to gender, diversity and inclusion, template for job adverts defined. Routines for systematic analysis of data assembled during recruitment processes implemented. New template for approval of recruitment process established. Off boarding process revisited and new routines implemented. Unconscious bias training given to all IDI staff as part of the IDI staff meeting.
- Continued to facilitate an effective home office work environment for staff in reaction to the closing of IDI offices through the provision of IT equipment, office furniture and ergonomic services.
- Developed, implemented and maintained internal rules, regulations and policies on HR and GDPR
- Provided extended support in the hiring of local and regional staff. This included setting up an agreement with a new global HR partner, Globalization Partner

C. Delivery

Partnerships

The Admin Unit has the following partners that help to support the unit's delivery:

- Amesto Account House is the outsourcing partner on accounting and payroll through the Xledger accounting system. External agencies support payroll services in Europe.

- Advania (previously Visolit) is the outsourcing partner on IT services and provides IT infrastructure, support and services.
- Zengo is the outsourcing partner on Website services.
- AmEx travel (previously HRG) is the preferred travel agent for all IDI travel.
- Globalization Partner is the HR partner for supporting staff based outside of Norway (effective from January 2023)
- International SOS is provider of travel safety services.
- Infotjenester/Simploer and HR Norge to ensure that we are updated on HR trends and legal issues
- OAG Norway provides offices maintenance and supply services.
- Volvat is the service partner used for service delivery and assistance in our systematic health, safety and environment and our employment health service for Oslo based staff.

Delivery Mechanisms

The Admin unit supports and adds value to IDI’s other work streams and units. This includes facilitating delivery mechanisms for the rest of the organisation. During 2022 the Admin unit used online meetings, training courses and face to face meetings. As in the previous year, staff were supported in a number of ways in 2022 including:

- Ensuring continued effective home working arrangements with a full range of office equipment for staff
- Hybrid working arrangement was successfully formalised and implemented for Oslo staff
- Offering ergonomic support to staff working from home and office
- Virtual and physical onboarding
- Organising in-person annual staff meeting for the first time since the pandemic
- Personal follow up of staff where required

D. Delivery Against our (Revised) Operational Plan

IDI updated its 2022 plan in June. The following table reports our delivery against this revised plan.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
IDI Governance	<ul style="list-style-type: none"> • Organised IDI Board Meetings; March and November • Facilitated work of IDI Board’s NRC • Registered Board members in Brønnøysund register • Use INTOSAI funds to build IDI reserves 	<ul style="list-style-type: none"> • Organise IDI Board Meetings; March (virtual) and November (in-person) • Facilitate work of IDI Board’s NRC • Seek solutions to build up IDI unrestricted reserves • Registering Board members in Brønnøysund register 	<ul style="list-style-type: none"> • Board Meetings organised virtually in March, June and at INCOSAI in November 2022 • Facilitated work of IDI Board’s NRC • Registered one new Board member in Brønnøysund
Budgeting & Financial Reporting	<ul style="list-style-type: none"> • Led IDI 2022 budget process • Led IDI in-year budget revision • Aligned approach to IDI long-term financial 	<ul style="list-style-type: none"> • Lead IDI 2023 budget process • Lead IDI in-year budget revisions in June and October for approval by IDI Board 	<ul style="list-style-type: none"> • Led IDI 2023 budget process • Led IDI in-year budget revisions in June and October

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> forecast with budgeting process Produced IDI Financial Statements 2020 & manage audit process 	<ul style="list-style-type: none"> Align approach to IDI long-term financial forecast with budgeting process Produce IDI Financial Statements 2021 & manage audit process 	<ul style="list-style-type: none"> Started to align approach to IDI long-term financial forecast with budget process Produced IDI Financial Statements 2021 & managed audit process
Human Resource Management	<ul style="list-style-type: none"> Led IDI's professional development project group Led IDI HR to COVID-19 Updated and quality assured new IDI Employee Handbook in Simployer Revisited our digital onboarding module and make necessary changes Quality assured GDPR routines on HR Reviewed remuneration system Reviewed regional staff contracts to be in line with national legislation Reviewed response by IDI HR to COVID-19 	<ul style="list-style-type: none"> Finalise IDI Competency Framework (with SSU) Draft competency framework for IDI Board (with SSU) Revisit our digital onboarding module and make necessary changes QA GDPR routines on HR Review regional staff contracts to ensure compliance with national legislation Review of HR systems through staff survey Crisis management training Review of crisis management process and systems HR, gender and diversity analysis in IDI Lead on bi-annual pay adjustment process 	<ul style="list-style-type: none"> IDI competency framework finalised. Onboarding module started (finalised Feb 2023) GDPR routines for HR updated Regional staff contracts reviewed and partnership with Employer of Record – Globalization Partner established HR reviewed in light of gender and inclusion through external consultant Crisis Management Training postponed to 2023. Review of Crisis Management process to be completed by 2023. HR gender and diversity analysis followed up with 9 of 13 actions implemented Led 2022 annual pay adjustment process
Policies & Guidelines	<ul style="list-style-type: none"> Embedded systems for GDPR compliance Updated IDI consultancy contract template Updated IDI internal control system Updated IDI procurement policy 	<ul style="list-style-type: none"> Embed systems for GDPR compliance Update IDI consultancy contract template Update IDI environmental policy 	<ul style="list-style-type: none"> Systems for GDPR compliance updated IDI consultancy contract template updated IDI environmental policy update postponed to 2023 IDI travel policy updated
Finance & Accounting	<ul style="list-style-type: none"> Finalised implementation of integrated IDI accounting system with expense module and time registration. Updated IDI financial manual 	<ul style="list-style-type: none"> Finalise implementation of integrated IDI accounting system with expense module and time registration 	<ul style="list-style-type: none"> Integration of IDI accounting system with time registration and expense module completed
Procurements	<ul style="list-style-type: none"> Procurement of pool of consultants on design completed 	<ul style="list-style-type: none"> Tender travel services HRG/Amex Tender IT solutions provider ADVANIA (Visolit) 	<ul style="list-style-type: none"> Tender for travel services started and will be finalised by June 2023

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> Procurement of consultant on HR, gender and diversity completed 	<ul style="list-style-type: none"> Finalise office redesign and tender office rebuilding plans 	<ul style="list-style-type: none"> Procurement of consultant pool for legal support Tender for office design consultants delayed to January 2023. Reviewed ADVANIA's Contract and postponed IT solutions tender to end 2023.

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

Not applicable

SAI Communications and Stakeholder Engagement

Not applicable.

Inclusiveness and Gender

The unit continued to review and implement gender-responsive and inclusive measures throughout the organization. This was done in the areas of human resource management including gender-responsive and inclusive recruitment and employment (See section 5 below).

F. 2022 Results Achieved

IDI's administration unit does not have lead responsibility for delivery of results in the IDI results framework.

G. Risk Management

Risk management in IDI is owned at the IDI Board level. IDI's corporate and developmental 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. All risks which may prevent the Admin unit from delivering on this plan are integrated into the IDI Corporate risk register.

H. Lessons Learned

The following new lessons were learned during 2022:

Human resources

The legal arrangements for employment of a growing number of regional employees continued to prove complicated. We have therefore set up a partnership with an Employer of Record, Globalization Partners. IDI regional staff will be transferred to Globalization Partner during 2023 and 2024. New recruits overseas will be given a contract with Globalization Partner from start date.

Staff meeting continues to prove challenging with regards to inclusion in terms of dietary preferences and team building preferences. A diverse committee has been established to focus on the challenges of inclusion for the 2023 staff meeting.

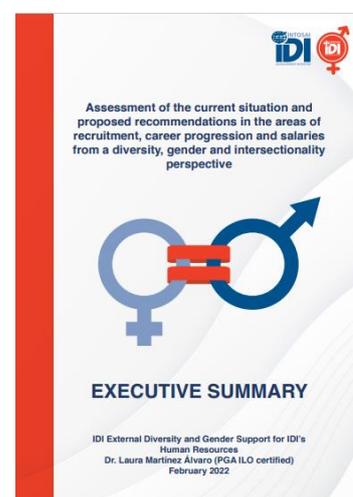
ICT Governance

Demand for integration of systems and increased IT controls grew during 2022. Work streams consider developing individual database and application solutions, and we manage IDI information intended for both users and stakeholders. A process was started to draw on internal IT resources to review our IT governance policy and to support development of the Information Management Systems to better integrate data into IDI reporting, monitoring and communications.

5. Becoming a More Gender Responsive IDI

IDI continued to operationalise strategic priority 2 of its [Gender Strategy](#) to lead by example and become a gender responsive organisation. In 2022:

- IDI commissioned an external HR assessment report that focused on recruitment, career progression and salaries from a diversity, gender and intersectionality perspective. The assessment focused on human resources and covered wider aspects of gender equality and inclusion in IDI. It gave a very positive picture of IDI's progress over the last years. IDI started to implement recommendations (around 85% already implemented)
- The IDI Gender Focal Point (GFP) ensured that gender dimensions were integrated across the IDI competency framework
- GFP promoted IDI's online basic gender course and allowed access to it for PASAI. The GFP supported IDI staff in finding adequate in-depth courses as appropriate
- IDI continued its gender analyses for new initiatives
- GFP facilitate cross-departmental learning, including the introduction of a regular "gender & inclusion series"
- GFP and IDI gender champions supported gender and inclusiveness work in/across their departments
- GFP ensured gender with an intersectionality lens was built into new policies/guidance documents
- IDI integrated gender and inclusiveness in IDI's annual communications & advocacy work plans and budget, and built on global gender awareness campaigns such as the 16 days of activism against gender-based violence
- The GFP explored the possibility of establishing an online IDI knowledge / resource centre for gender equality. IDI decided to establish resources as part of the Equal Futures Audit Changemakers initiative which also looks at other dimensions of potential discrimination
- IDI started a formal partnership with UN Women based on an MoU



Executive Summary of IDI's HR assessment focusing on gender, diversity and intersectionality

Becoming more gender responsive and leading by example as an organisation is a strategic priority and crucial for remaining credible in our support on gender and inclusiveness issues with SAIs.

6. Climate Change and the Environment

During the year IDI continued to follow its environmental policy. This entailed

- Exploring ways to reduce energy consumption in the office and in IDI's operations
- Recycling
- Using public transport and encouraging cycling or walking to work to the centrally located office premises
- Compensating for CO₂ emissions

IDI's commitment to supporting SAIs in helping in the larger cause of combatting climate change manifested in the launch of IDI's capacity development initiative on Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) at the INTOSAI Congress. Like several of the previously conducted initiatives on supporting SAIs in environmental audit initiatives⁷, IDI is partnering with the INTOSAI Working Group on Environmental Audit.

Leading up to the new IDI strategic plan 2024-2029, IDI has considered sustainability as a core theme. A sustainability statement is under approval along with the development of the sustainability framework. These will enable IDI as an organisation to contribute to sustainable development as well as support SAIs in doing the same.

7. Managing Risk

The IDI Strategic Plan 2019-2023 sets out IDI's approach to identifying assumptions, and assessing which assumptions are considered as critical risks, which need to be actively managed. Based on IDI's results chain, IDI has identified its assumptions. We classified them as

- operational, reputational, natural risks which are part of IDI's corporate risks
- developmental risks

Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks. IDI's key risks, as of end of 2022, are summarised in the table below.

As mentioned below under "IDI approach to Risk Management", all risks are assessed in IDI's corporate and developmental risk register⁸ and addressed through adequate measures under IDI's control.

Corporate risks (part I)	
Operational risks	
1.	Quality: IDI deliverables are not of sufficient quality to contribute to SAI performance improvement, which may also damage IDI's reputation
2.	Partnerships: As IDI increasingly partners to deliver on its work, IDI's partners may not have adequate resources and share IDI's approaches and routines to ensure contribution towards sustainable change
3.	Delivery Methods: IDI is not using the most appropriate and effective delivery methods. SAIs cannot take full advantage of the delivery methods applied (see also risk on 'Leave no SAI behind')
4.	Funding: Insufficient, unpredictable and/or short-term funding and insufficient levels of reserves undermines IDI's ability to plan for and implement long term capacity development initiatives, reducing sustainability and impact

⁷ E.g. IDI/INTOSAI Working Group on Environmental Audit (WGEA) Programme on Forestry Management, and IDI/ASOSAI Environmental Audit Programme on Disaster Management.

⁸ The IDI's corporate and developmental risk register was previously called IDI's corporate risk register. Upon Board decision, IDI separated purely corporate risks from developmental risks. IDI kept both parts of the register in one document for easy access.

5. In-kind contributions and expertise: IDI cannot secure the quantity and quality of in-kind support and expertise (both from within and outside INTOSAI community) that it currently relies on to deliver under its work streams, GF and bilateral support
6. Staff safety and well-being: Security and safety incidents, as well as other challenges to staff well-being, affect not only the involved staff, but have emotional and resource impact across IDI, and may potentially require IDI to suspend certain activities or locations. Could also have significant impact on IDI's reputation
7. Staffing: IDI does not have the capacity to adequately absorb new staff or cannot secure the quantity, quality and diversity of staff necessary to deliver its portfolio. IDI does not have the capacity to employ staff outside of Norway, following relevant labour laws (also a reputational risk)
8. Gender: IDI cannot fully integrate a gender perspective as an organisation and in delivering its portfolio
9. Internal governance: Poor internal control and resource management within IDI undermines the economy and efficiency of IDI operations and implementation of the Strategic Plan
10. Financial transaction: Fraud attempts and transactions where IDI is unable to verify ownership with other party
Reputational risks
11. Stakeholder expectations: Growing demand for IDI support and expansion/diversification of collaboration with stakeholders means that expectations from IDI's diverse stakeholders have to be managed adequately and some stakeholders' expectations may not be met, potentially damaging IDI's reputation and thereby IDI's ability to deliver under work streams and secure impact
12. Perceptions of conflict of interest: Different roles that IDI performs could damage IDI's reputation, and ability to secure required funding. Also, increased funding and donor focus on the IDI could potentially create a perception of IDI having a competitive advantage over others
13. Staff conduct and safeguarding: A major breach in IDI ethics, principles or values by an IDI employee could significantly damage IDI's reputation, credibility as a delivery partner and its ability to secure necessary funding
14. Reputational risks of association/non-association: Reputational risks for IDI from cooperating with certain SAIs, INTOSAI bodies and stakeholders. Reputational risks can also arise from deliberately not associating with certain SAIs and stakeholders due to underlying political trends
Natural risks
15. Legislature support for SAIs: A lack of legislature interest in/support for SAIs as well as increasingly weakened roles for legislatures in some countries, undermines the impact SAIs can have for the benefits of citizens
Developmental risks (part II)
1. Legislature support for SAIs: A lack of legislature interest in, and support for SAIs as well as increasingly weakened roles for legislatures in some countries, undermines the impact SAIs can have for the benefits of all
2. SAI Independence: Performance and impact of SAIs is hampered by constraints to SAI independence
3. SAIs leading by example: SAIs not leading by example in promoting accountability, transparency & governance and ethics. This undermines SAI performance, benefits for citizens and trust in SAIs
4. SAI strategic planning: poor quality SAI strategic plans undermine SAI long-term development and their selection of capacity development initiatives
5. ISSAI implementation and professionalisation: A lack of SAIs' capacity and resources, absence of a regulatory framework, lack of a common understanding of compliance, limited professional education opportunities for public sector auditors and lack of agility of the standard setting process adversely impact SAI audit quality, professionalism, and credibility of SAI compliance with applicable standards
6. Sustainability: Delivery of capacity development support does not lead to sustainable SAI performance improvement
7. SAI relevance: SAIs do not have adequate capacity and resources to respond to emerging issues, leverage on technological advancement and achieve audit impact to stay relevant
8. Leave no SAI behind: SAIs are unable to participate in, or capitalize on, opportunities for capacity development support. (e.g. limited ICT connectivity). SAIs in the most challenged environments are unable to access the scaled-up and strategic support needed and make minimal progress in strengthening their performance

Most risks at the level of IDI's six strategic priorities are covered in the above. However, any other risks specific to a particular strategic priority not covered by the above are included separately within the detailed plans, included in the different PAR Appendices.

IDI Approach to Risk Management

Above key risks are included in the detailed IDI corporate and developmental risk register, which is maintained by the Director General and approved at least every six months by the IDI Board. As is common practice, the full risk register, including assessment and IDI response, is classified as a confidential document. The risk register is used to monitor risks, consider IDI's response to risks, and assess the residual risks accepted by IDI after the effect of control measures. Broadly, corporate risks are managed by the way IDI is governed, and decisions made by the IDI Board. Developmental risks, where IDI has less control, are managed at the strategic level. This is done through careful selection and prioritisation of IDI's service offer, and through effective communication and advocacy with global stakeholders.

8. IDI 2022 Financial Summary and Financial Sustainability

2022 Financial Summary

IDI relies on funding from donors and SAIs, as well as significant in-kind contributions from SAIs for resourcing its capacity development work. In 2022 IDI brought forward deferred income (grants) of 30,3 million NOK and had gross receipts of 83,4 million NOK. IDI's total available funding was 113,7 million NOK. Recognised revenues and expenditures were closed to budget at 100,9 million NOK and 10,7 million NOK respectively and resulted in carrying forward deferred income 13,0 million NOK. In addition to deferred income, at the year end, IDI held 2,1 million NOK in unrestricted reserves as a buffer to ensure continuity of operations.

IDI Revenues

Core Funding was provided by the Norwegian Parliament (via OAG Norway), Swedish International Development Cooperation Agency (Sida), Austrian Development Agency (ADA), Irish Aid and INTOSAI.

IDI received earmarked funding from the following organisations:

- MFA Estonia; for SDGs
- The European Union: one grant for professional, relevant and independent SAI work streams, as well as Global Foundations (GFU), and one grant for the PAP-APP programme
- MFA France for PAP-APP
- Federal Ministry of Economic Cooperation and Development (BMZ) Germany (awarded through the German Development Implementing Agency, GIZ): for SDGs: 2030 Agenda for Sustainable Development
- IADB, for Facilitating Audit Impact
- State Audit Office of Kuwait; for GFU
- State Audit Office of Latvia: for Bilateral Support
- MFA Norway, Norwegian Embassy in Kenya: for bilateral support to SAI Somalia
- MFA Norway, Norwegian Embassy in South Sudan: for bilateral support to SAI South Sudan
- NORAD; for bilateral support to DRC
- State Audit Bureau of Qatar: for Bilateral Support and Independent Workstream
- General Court of Audit, Saudi Arabia for SDGs, CCAAA, well governed work stream and GFU
- SECO Switzerland: for Strategy, Performance Measurement and Reporting (SPMR) and GFU
- FCDO UK: for PAP-APP programme and GFU
- USAID: for bilateral support to strengthening of the Court of Accounts of Madagascar

IDI Expenditure

Total expenditures of 100,7 million NOK reflected an increased activity level including the resumption of travel and physical workshops previously impacted by the pandemic during 2022. IDI's delivery mechanisms were largely done through virtual delivery of support to SAIs up to 2022. The main portion of the expenditures in IDI work streams were in the departments for SAI Governance and Professional and Relevant

SAs. With spending ending on budget and available funding of 83,42 million NOK, resulted in reduction in carry forward deferred income (grants) which ended at 13,0 million NOK.

IDI Reserves and Deferred Income

IDI is carrying forward deferred income of 13,0 million NOK. At the end of 2022, the largest balances were held in respect of OAG Norway (NOK 7,5 million), SECO Switzerland (NOK 1,4 million) and Norad Norway (1,3 million NOK). In addition to deferred income, at the year end, IDI held 2,1 million NOK in unrestricted reserves as a buffer to ensure continuity of operations. The reserve includes foundation capital, accumulated interest on foundation capital and accumulated funding from INTOSAI recognised under net assets in the financial statements.

Budget report 2022

Revenues & Expenditure					
Revenues	Budget revision June	Actual 2022	Actual 2021	Deviation vs budget	Deviations % budget
ADA, Austria	975 250	1 639 861	1 026 816	664 611	68 %
Global Affairs Canada	-	-	1 651	-	n.a.
MFA Estonia	-	318 146	-	318 146	n.a.
European Commission, EU	9 210 811	8 899 841	6 051 133	-310 970	-3 %
MFA France	1 100 000	793 015	1 040 339	-306 985	-28 %
BMZ(GIZ), Germany	1 721 852	2 265 886	1 772 189	544 034	32 %
IADB	-	94 001	-	94 001,00	n.a.
MFA Iceland	-	-	347	-	n.a.
Irish Aid	2 562 876	2 556 559	4 304 996	-6 317	0 %
SAI Kuwait	-	164 584	-	164 584	n.a.
SAI Latvia	148 425	148 447	152 754	22	n.a.
SAI+ MFA, Norway	37 450 183	43 049 871	28 109 568	5 599 688	15 %
SAI Qatar	2 308 238	4 845 875	755 309	2 537 637	110 %
SAI Saudi Arabia	2 740 063	5 412 514	1 363 914	2 672 451	98 %
Sida, Sweden	14 208 000	14 837 950	12 130 706	629 950	4 %
Seco, Switzerland	5 711 532	7 507 194	5 660 244	1 795 662	31 %
FCDO, UK	3 598 216	728 847	2 946 606	-2 869 369	-80 %
USAID for Madagascar	6 493 161	7 417 968	2 624 848	924 807	14 %
INTOSAI	214 555	178 836	1 469 320	-35 719	n.a.
IDI Total Revenue	88 443 161	100 859 395	69 410 740	12 416 234	14 %
Total Professional SAIs	16 781 497	15 831 246	14 397 604	950 251	6 %
Total Relevant SAIs	12 431 519	12 398 666	8 382 198	32 854	0 %
Total SAI Independence	7 898 367	7 060 171	5 495 731	838 197	11 %
Total Well-Governed SAIs	26 796 259	25 795 076	16 578 273	1 001 182	4 %
Total Bilateral	25 118 201	27 917 410	12 164 709	-2 799 209	-11 %
Total Global Foundations	8 756 818	7 654 813	7 899 299	1 102 004	13 %
Total DG & SSU	1 835 505	1 837 137	1 201 344	-1 632	0 %
Total Administration	2 076 317	2 186 039	1 822 262	-109 722	-5 %
IDI Total Expenditure per unit	101 694 484	100 680 559	67 941 420	1 013 925	1 %
Total Allocated Staff Costs (DG/SSU/Admi)	7 531 945	8 108 342	7 535 639	-576 397	-8 %
Total Allocated Overhead Costs	10 375 052	11 348 096	8 357 588	-973 044	-9 %
Total IDI Workstream - Unit Staff Costs	46 146 693	44 469 296	37 728 274	1 677 397	4 %
Total IDI Workstream - Unit Delivery Cost	37 640 795	36 754 825	14 319 919	885 970	2 %
IDI Total Expenditure per type	101 694 484	100 680 559	67 941 420	1 013 925	1 %
<i>Funding gap (-)/surplus (+)</i>	<i>-13 251 323</i>	<i>178 836</i>	<i>-</i>		

IDI Reserves & Deferred Income					
Revenues	Budget revision		Actual 2021	Deviation vs budget	Deviations % budget
	June 2022	Actual 2022			
Foundations Equity	250 000	250 000	250 000	-	0 %
Interest earned on foundation's capital	224 566	222 566	222 566	- 2 000	1 %
SAI Kuwait	164 500	0	164 532	- 164 500	100 %
SAI Saudi Arabia	128 402	0	130 734	-128 402	-100 %
INTOSAI (incl. annual increase)	1 248 594	1 648 156	1 469 320	399 562	32 %
Total Unrestricted reserves	1 766 062	1 870 722	1 987 152	104 660	6 %
IDI Reserves	2 016 062	2 120 722	2 237 152	104 660	5 %
Deferred Income (grants)					
Deferred Income 01.01	30 330 744	30 330 744	32 271 770	-	0 %
Donor grants	88 443 161	83 257 513	65 957 213	-5 185 648	-6 %
Accrued interest on grants	-	106 312	43 181	106 312	n.a.
Less expenditure from grants	-101 694 484	-100 680 559	-67 941 420	1 013 925	-1 %
Deferred Income (grants) 31.12	17 079 421	13 014 010	30 330 744	-4 065 411	-24 %

In-Kind Support

In-kind contributions from SAIs is a key resource for IDI. IDI received support, not only in the form of hosting and provision of resources, but in terms of paid secondments and translation services as well. In fact, IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. The SAIs of Indonesia and Argentina supported IDI with additional part and full-time staff. Support from the SAI community to IDI increased during 2022 both compared to 2021, 2020 and to pre-pandemic support in 2019. In 2021, SAI support to IDI was an estimated 2002 person-days or 9 full time equivalent positions with a value of NOK 8,7 million or 13% of IDI's budget. In 2022, SAI support to IDI increased to an estimated 2837 person-days or 13 positions and a value of NOK 11,9 million or 13% of IDI's budget⁹. The change must be seen in light of the gradual increase in online meetings and activities following the pandemic.

Financial Sustainability

IDI's funding situation continued to be solid following the introduction of the new IDI Strategic Plan in 2019. New donors joined in 2019 and 2020 providing support over the whole Strategic Period 2019-2023 with both core and earmarked funding. Recent earmarked donor agreements also cover more of IDI's staff and operating costs, which allows IDI to receive earmarked funding without reducing activities in other core-funded areas. In 2022 the end of the pandemic resulted in spending being on budget leading to a reduced carry forward of deferred income (grants) to 2023.

IDI continued to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensure the continued ability to support the SAIs in developing countries. In light of a new strategic plan from 2024, discussions with donors included extending the grant period as well as discussing new grants and grant proposals. In addition, IDI receives annual funding from INTOSAI that is added to a reserve of previous INTOSAI contributions. In 2022, funding agreements with the following partners were signed:

- Irish Aid for core funding

⁹ Note that this is an estimate with a lot of uncertainty. We have estimated the value of resource person time by multiplying the number of days received by the daily rate we would have had to pay if we were hiring our own full-time staff to do this work. For logistical support we have applied the average daily rate applicable for own support staff. To estimate hosting costs, we have used the budget assumptions that we would have applied if we were paying for the event ourselves.

- MFA France for PAP-APP programme
- SAI Saudi Arabia for Climate Change Adaptation Actions Audits

Despite positive developments, IDI is still subject to financial risk. IDI maintains a small level of reserves as it is not possible to retain large reserves from IDI's donors. This means the organisation is vulnerable in case of losing one or two of the larger donors when not having significant carry forwards. In 2022, the trend continued with IDI's activities being based on developing e-learning combined with an increase of physical events. This led to higher travel costs as well as higher fixed costs on salary. This makes the organisation more vulnerable to loss of funding because staff costs cannot be adjusted as easily as travel activity. Global and national crises may have serious effects on funding or IDI's capacity to absorb funds. Strong dialogue and involvement with our key stakeholders will help mitigate this risk.