



GLOBAL
FOUNDATIONS

APPENDIX

IDI PERFORMANCE AND ACCOUNTABILITY REPORT

2022

A. Objective

To strengthen the global environment in which support to SAIs is provided. The Global Foundations Unit (GFU) adds value by providing practical and innovative ways to complement and enhance support globally to SAIs provided by IDI work streams under GFU's four components: partnerships, brokerage, measuring and monitoring SAI performance and communications and advocacy.

B. Performance Summary 2022

The INTOSAI-Donor Cooperation (IDC) continued its digital exchanges to ensure support to SAIs remains on the development agenda. In 2022, in particular three initiatives created engagement from the IDC members. First, through the appointment of the Right Hon. Helen Clark as IDC Goodwill Ambassador for SAI Independence IDC was able to raise awareness on SAI Independence during the Open Budget Survey Launch, the G20 2nd Anti-Corruption Working Group meeting, and to SAIs in the Pacific. Second, the Brokering Upscaled SAI Support (BUSS) initiative was developed and launched to support SAIs in engaging strategic partners and funding their capacity development initiatives. And third, a dedicated committee of IDC members also supported the development of the new Global SAI Accountability Initiative (GSAI) which was launched mid-2022.

During 2022 the mutual interest and importance of bringing parliaments and SAIs closer, was confirmed through the development of a **partnership** with the Inter-Parliamentary Union (IPU). IPU and IDI organised a joint digital high-level event for Members of Parliaments and Heads of SAIs on *Parliaments and SAIs partnering for greater audit impact and accountability*, where 350 representatives from 97 countries shared experiences in working with the other party, and best practices on how to strengthen accountability through the collaboration. IPU also took part in IDI-led events such as the FAI Initiative. At the end of the year IDI's Director General spoke at a high-level panel on oversight in development led by IPU, during the Effective Development Cooperation Summit 2022. A MOU has been developed and a joint workplan will be rolled out in 2023.

Throughout 2022, IDI continued to support and engage with the IMF on the role of SAIs in good governance and fighting corruption, with particular attention to the COVID-19 emergency setting. In March the IMF published '[Good Governance in Sub-Saharan Africa](#)', in which chapter 12 focuses on the Role of SAIs in addressing corruption, including in emergency settings. The chapter was co-authored by staff from IDI and the IMF, with contributions from Lara Taylor-Pearce, Auditor General of Sierra Leone. Following this, IDI's Director General spoke at an IMF-African Union conference on good governance and the fight against corruption in the COVID context.



The IMF and IDI continued collaboration on audits of the use of COVID-19 funds, working together to prepare digests of audit reports in 16 countries. These were shared with IMF country and regional staff to highlight the findings and value of audit reports. IDI also presented on this topic at an IMF training event on Building Institutions to Fight Corruption in Sub-Saharan Africa. And finally, this led to publication of five [country case studies](#) highlighting the work, findings and challenges from audits of the use of Covid funds.

In late 2022, IDI responded to a public consultation on the IMF's 2018 Framework for Enhanced Engagement on Governance. IDI identified that, historically, most IMF engagement with SAIs involved asking SAIs to perform a review after an issue (such as misuse of funds or suspected corruption) had been identified. IDI prepared a response to the IMF Managing Director, signed by the IDI Chair and key stakeholders from the INTOSAI community, calling for a broader role for SAIs within the IMF's future engagement on governance. The IMF stepped up its engagement with INTOSAI, attending the INTOSAI Congress in Rio, hosting an information booth and presenting at various side events. Before the end of the year, the IMF and INTOSAI began discussions on a broader cooperation agreement.

Under the **Brokerage** component, GFU assisted the development and launch of the BUSS (previously GCP T1) and GSAI (previously GCP T2) initiatives. Both originate from the IDC with the objective of increasing effective and coordinated SAI capacity development support.



The [BUSS initiative](#) focuses on identifying and matching sources of support for SAIs, connecting them with strategic partners and supporting development of funding proposals. During the workshops, the BUSS also enables providers of support to meet and discuss potential synergies in their work towards transparent and accountable public financial national systems.

GFU delivered the first [BUSS pilot in the CREFIAF](#) region in October 2022. 15 SAIs and seven development partners and implementing partners met to discuss their priorities, challenges and future collaborations within the region. The workshop proved fruitful in setting up a space to

share experiences amongst peers and partners, especially on understanding the rationale for deciding on external support and how to overcome contextual challenges that may hinder intended results. A quick win from the workshop was the case of SAI of Burkina Faso, which agreed with the World Bank and African Development Bank to receive future capacity development support while the SAI will audit donor-funded projects.

In addition, GFU assisted with the dissemination and roll out of the 2nd round of the Saudi Fund for Improved SAI Performance ([Saudi FISP](#)) across all INTOSAI regions in its different languages. 40 globally

have been granted financial support for ICT infrastructure amounting to a total of \$1,371,000 USD. Another \$ 1,000,000 is available for grants in the 3rd round in 2023.

The [GSAI initiative](#) was launched in August 2022 after the GFU had supported the GSAI committee with the development of the terms of reference, roadmap, assessment and selection of beneficiary SAIs, engagement with potential partners and official approval process.

Eight SAIs were selected from CAROSAI (SAI Belize, Dominica, Haiti), OLACEFS (SAI Honduras), CREFIAF (SAI Benin), ASOSAI (SAI Kyrgyzstan and Tajikistan) and ARABOSAI (SAI Lebanon) regions for tailored country level

support. The GSAI Initiative programme was developed, and its planning phase was started. During the last months of the year, the GSAI team worked on how to build strategic country support groups with adequate financial and technical resources for each of the SAIs. The year ended successfully with positive reactions from SAIs, peers and financial providers of support as well as with draft country project designs and partner setups for each SAIs.



The PAP-APP programme, continued during 2022 stimulating relevant and effective support for 11 SAIs in challenging contexts in Africa. These are the nine SAIs selected by the Global Call for Proposals

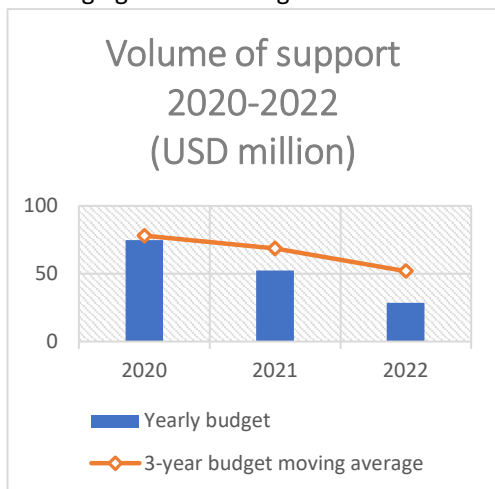
Tier 2 initiative in 2017 (DRC, Eritrea, Guinea, Madagascar, Niger, Sierra Leone, The Gambia, Togo and Zimbabwe) and the SAIs of South Sudan and Somalia in which the IDI and AFROSAI-E have collaborated in providing support to since 2017. In 2022, there was peer-based support well established and ongoing for all the SAIs except SAI Sierra Leone. New agreements were entered with several strong SAIs who committed to provide peer support up to 2025, including SAI France, Gabon, Morocco, Sweden, Hungary and Tunisia. A major financial contribution to dedicated peer support came from the African Development Bank to AFROSAI-E and CREFIAF. This funding is for peer support to the implementation of the strategic plans of the PAP-APP SAIs in these regions up to 2024.

GFU maintained the registration and publication of data from [IDI at the International Aid Transparency Initiative \(IATI\) platform](#). Through the IATI platform IDI has accessed a wider audience in which it can promote its work and lead by example by being transparent and providing full access to quality data. Furthermore, it increases awareness raising of SAIs' role and advocacy for better SAI support. The IATI works towards increasing coordination of development resources, by supporting collaboration between donors, partners and in-country stakeholders.

GFU continued to administer the [SAI Capacity Development Database](#) on behalf of the IDC. In 2022, two projects addressing SAI independence and eight projects with a significant or principal gender dimension were added or updated. Overall, the volume of support to SAIs during 2020-2022 reached \$52 million on average per year (3-year budget moving average) to be compared with the \$69 million in the previous period 2019-2021. While the database kept growing, it may well be that a significant number of projects were not

accounted for, hence an underestimate of the true volume of support to SAIs. However, it is also possible that the volume of support dropped somewhat due to the pandemic.

In 2022, support from the communications team within GFU to IDI's work streams and initiatives ranged from developing impactful success stories to helping launch global learning activities like the IDI initiative on Leveraging on Technological Advancements (LOTA), Professional Education for SAI Auditors-Pilot (PESA-P),



Equal Futures Audit Changemakers (EFA) and TOGETHER, the new initiative for Human Resource Management, ethics and gender in innovative ways. The communication team assisted with advocacy campaigns like the "16 Days of Activism against Gender Based Violence" in partnership with UN Women. In addition, the team worked with the Independent SAIs work stream to support the IDC Goodwill Ambassador for SAI Independence with a new video and participation at significant global events like the International Budget Partnership (IBP)'s Open Budget Survey launch, the Extractive Industry Transparency Initiative (EITI)-IDI conference, and the G20 Anti-Corruption Working Group. The IDI was represented in a number of journals throughout the year, especially the INTOSAI Journal with whom the communications team has

developed a strong relationship.

Delivery

Partnerships

GFU is the unit responsible for coordinating partnerships¹ within the IDI including partnerships that other work streams manage and lead. Aligned with the current strategic plan the GFU makes effort to foster and maintain partnerships with the following partners to deliver results:

INTOSAI – [INTOSAI](#) bodies continued to be primary partners for IDI for delivery of products and support to the members. Partnership with INTOSAI regions has supported delivery of IDI initiatives throughout the year, to identify the needs of the regional SAI members and to inform the roll-out of the initiatives. IDI partnered with CREFIAF for the BUSS pilot and the Organisation of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) and Caribbean Organisation of Supreme Audit Institutions (CAROSAI) in launching GSAI. INTOSAI regions African Organisation of English-Speaking Supreme Audit Institutions (AFROSAI-E) and African Organisation of French Speaking Supreme Audit Institutions (CREFIAF) are partners in the roll-out of Accelerated Peer Support Partnership (PAP-APP) (see Performance and Accountability Report Appendix for Bilaterals).

¹ Partnerships and cooperation with other IDI work streams include: INTOSAI Professional Standards Committee (PSC) and its subcommittees Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), INTOSAI Capacity Building Committee's (CBC) and its Task Force for INTOSAI Auditor Professionalisation, INTOSAI Knowledge Sharing Committee (KSC), the Policy, Finance and Administration Committee of INTOSAI (PFAC), INTOSAI General Secretariat, all INTOSAI regions. . IDI had agreements with the SAIs of Argentina, Finland [Indonesia and Tunisia](#). External partnerships include: the World Bank, the World Justice Project (WJP), the Global Initiative for Fiscal Transparency (GIFT), the Transparency International (TI) SANCUS project, the Extractive Industry Transparency Initiative (EITI), the Open Government Partnership (OGP), OXFAM, UN Women, the United Nations Mission in South Sudan (UNMISS), the Open Contracting Partnership (OCP), ACCA, IBP, IMF, World Health Organisation (WHO) and Transparency International (TI).

SAIs – SAIs remained key partners also in 2022, notably the strategic partnerships with SAI Norway and Indonesia where IDI benefitted from staff support.

IDC - The partnership with IDC and its members has continued to allow IDI to communicate key developments within its work and to advocate for support on prioritised areas. Both the IDI and the IDC members have throughout the year kept up the dialogue to ensure joint efforts in supporting SAIs in areas of common interest such as SAI Independence and facilitating scaled-up support for SAIs. Work included supporting another round of the FISP grant to assist SAIs with purchases of IT equipment and infrastructure.

Other partners – GFU has continued its work in identifying and supporting the IDI work streams’ interaction with other partners. During 2022, GFU continued collaboration with the International Parliamentary Union (IPU) and organised a joint high-level event to bring SAI leaders and Parliamentarians together. GFU has also continued providing support to IMF capacity development programme and knowledge products under development.

GFU received earmarked financial support from the European Union, Swiss State Secretariat for Economic Affairs (SECO) and the UK Foreign, Commonwealth and Development Office (FCDO). Where needed these funds were topped up through IDI core support from SAI Norway, Swedish International Development Cooperation Agency (Sida), Irish Aid and the Austrian Development Agency (ADA).

Delivery Mechanisms

In 2022 GFU delivered through a combination of virtual and in-person activities.

Virtual delivery included the organisation of the 15th Annual IDC Steering Committee meeting and IDC Leadership calls, a high-level joint event between IPU and IDI, and engagement with IMF on various activities.

A major event that was organised in-person was the pilot of the BUSS Initiative, a workshop convening SAIs and donors in CREFIAF to promote and facilitate new partnerships providing support to capacity development projects within the SAIs. The face-to-face nature of this workshop was necessary and appreciated by all participants.

C. Delivery Against our (Revised) Operational Plan

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

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
COMPONENT 1: STRATEGIC PARTNERSHIPS			
Support implementation of the IDC Strategy	<ul style="list-style-type: none"> Developed the 2020-2030 IDC Strategic Plan Organised leadership calls, consultation, and coordination of annual IDC meetings Organised strategic dialogue between IDI Board and IDSC <p>Led the development of GCP Tier 1 and GCP Tier 2 current round</p>	<ul style="list-style-type: none"> Organise leadership calls, consultation, and coordination of annual IDC meetings Finalise appointment of IDSC Independence Goodwill Ambassador Organise strategic dialogue between IDI Board and IDSC Lead on development of GSAI Lead on the review of GCP Tier 1 Develop IDC communications materials to facilitate links between SAIs and donors, including IDC website, video, SAI communication packages, success stories, newsletters and social media 	<ul style="list-style-type: none"> Leadership meeting and coordination carried out IDC Annual meeting delivered virtually with two thematic sessions on coordination Finalised appointment of IDSC Independence Goodwill Ambassador Supported IDC leadership with the implementation of the activities of the SI GWA Strategic dialogue no longer considered relevant due to other meeting points GFU led on the development of GSAI with four SAIs included by year end (four more added in January 2023 for a total of eight SAIs) Launched the pilot of BUSS Facilitated IDC working groups including WG On Climate Change collaboration with INTOSAI WGEA and WG on Technology
Strengthening capacity and relationship with INTOSAI Regions	<ul style="list-style-type: none"> Strategic support provided to five INTOSAI regional bodies 	<ul style="list-style-type: none"> Train INTOSAI Regions virtually on donor engagement Support Well-Governed SAI work stream on Strategy, Performance Measurement and Reporting Initiative (SPMR) on development and finalization of guidance note on Strategic Management for Regions Develop an internal strategy for support to regions based on results of GSR and mapping 	<ul style="list-style-type: none"> GFU delivered BUSS Initiative workshop to CREFIAF, on donor engagement Supported Well-Governed SAIs work stream on Strategy, Performance Measurement and Reporting Initiative (SPMR) on development and finalization of guidance note on Strategic Management for Regions Joint internal strategy for regions was discussed but decided to put on hold
Support the partnership with IMF	<ul style="list-style-type: none"> Established dialogue with IMF in response to SAI audit 	<ul style="list-style-type: none"> Support IMF Capacity Development (CD) programme for SAIs, 	<ul style="list-style-type: none"> Continuous support and technical advice to IMF on country-level and regional

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	commitments for emergency financing <ul style="list-style-type: none"> Supported design & implementation of IMF CD programme for SAIs Published & launched joint staff note on Role of SAIs in Audit of Emergency Financing Survey and published status report on SAIs and the audit of emergency financing Supported ad hoc IMF training including on the role of SAIs and roll-out of round tables with SAIs Drafted chapter on the role of SAIs in fighting corruption for IMF book 	including regional seminars and establishing IMF-SAI bilateral support <ul style="list-style-type: none"> Arrange global event on the role of SAIs in fighting corruption, around publication of IMF book on governance in Sub-Saharan Africa Act as a focal point for engagement between INTOSAI and IMF Design retrospective review of IMF-SAI engagement in response to COVID-19 emergency financing Use joint staff note strategically to attract new partners 	aspects, including presentations at regional seminar (online) <ul style="list-style-type: none"> IDI took part in the IMF event on good governance, based on the IMF book Continued to act as focal point between INTOSAI and IMF Analysis of COVID-19 audits conducted. To be finalised in 2023. Limited use of joint staff note in wait of further collaboration with IMF
Support other partnerships established by the IDI work streams	<ul style="list-style-type: none"> Supported IDI- IBP partnership, including disseminating results of IDI-IBP report "Audit and oversight ecosystem" Initiated dialogue on potential collaboration with Inter-Parliamentary Union (IPU) 	<ul style="list-style-type: none"> Lead potential extension of partnership agreement with IBP Lead potential collaboration with Inter-Parliamentary Union (IPU) Maintain an overview of ongoing or potential partnerships Identify potential partners 	<ul style="list-style-type: none"> IBP partnership continued with support on Facilitating Audit Impact and Transparency, Accountability and Inclusiveness Audits initiative IPU-IDI partnership established through a MOU, (ready to be signed), joint work plan and organisation of joint high-level event for MPs and Heads of SAIs Managed partnership with IMF with support from SSU Overview and identification of partners shared across workstreams
COMPONENT 2: BROKERAGE			
BUSS initiative "Brokering Upscaled SAI Support"	<ul style="list-style-type: none"> Raised awareness of availability and benefit of GCP T1 Implementation of GCP T1 strategy 62 SAIs cumulatively supported (Tiers 1 and 2 or through SAIs engaging donors workshops) 	<ul style="list-style-type: none"> Propose new brokerage strategy (building on GCP T1) in discussion with IDC Leadership Conduct quarterly virtual meeting space for SAIs and providers of support from Q3 Share success stories, lessons learnt and key findings via articles, 	<ul style="list-style-type: none"> BUSS initiative launched, as new IDC brokerage strategy replacing GCP T1 First BUSS pilot in CREFIAF was delivered with attendance from 15 SAIs and 7 partners organizations They agreed to hold semiannual online meetings from there onwards to keep

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> 53 SAls supported through the implementation of the INTOSAI 'SAI continuity of Operations during COVID-19' grant Supported the design of the SAUDI FISP grant 	<ul style="list-style-type: none"> webinars and social media Consider creating and maintaining excel database of SAls needs and performance 	<ul style="list-style-type: none"> building on the BUSS successful outputs The 2nd round of SAUDI FISP fund disseminated and rolled out across all INTOSAI regions in all languages, resulting in 45 SAls supported on ICT infrastructure needs BUSS initiative, objectives, success stories and FISP information shared via articles, webpage and social media Creation of a database in excel of SAls replaced by ongoing IDI information management system project
Global SAI Accountability initiative (GSAI)	<ul style="list-style-type: none"> Established round one of the GCP Tier 2 (now GSAI) Led the preparations of the GSAI which will be launched in 2022 	<ul style="list-style-type: none"> Support SAI selection for a new round of GSAI Coordinate pool of potential financial and technical partners for GSAI Conduct one Readiness workshop with selected GSAI SAls and providers of support Implement planning phase of GSAI 	<ul style="list-style-type: none"> GSAI developed and launched. GFU supported the GSAI committee with the development of the ToR, roadmap, assessment and selection of beneficiary SAls and approval process Pool of financial and technical providers for all GSAI SAls identified and engaged. Country project designs and partner setup for each SAI drafted Readiness workshop redeveloped into a GSAI Kick-off event and postponed to March 2023
Strengthening SAI-donor knowledge and relations	<ul style="list-style-type: none"> Conducted SAls engaging with Donors workshop in OLACEFS region in 2021. Similar workshops have been conducted previously in other regions. 	<ul style="list-style-type: none"> Conduct one SAls Engaging with Donors workshop in CREFIAF (in-person) Conduct two Donors Engaging with SAls² workshop in CREFIAF and OLACEFS (in-person) 	<ul style="list-style-type: none"> New BUSS workshop for SAls and Donor delivered in CREFIAF in October 2022 via the BUSS initiative New BUSS workshop for OLACEFS rescheduled for June 2023
Strengthening SAI-SAI Peer Provider knowledge and relations	N/A	<ul style="list-style-type: none"> Participate in CBC work stream in support of peer-to-peer coordination 	<ul style="list-style-type: none"> Participated in CBC work stream on peer-to-peer cooperation
Enhancing country-level coordination mechanisms	<ul style="list-style-type: none"> Raised awareness on benefits of coordination and best 	<ul style="list-style-type: none"> Develop success story on coordination 	<ul style="list-style-type: none"> Raised awareness on benefits of coordination and best

² SAls Engaging with Donors are aimed at SAls while Donors Engaging with SAls are aimed at donors and understanding how to support SAls

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	practices via success stories and workshops Supported 25 SAls in creating a country-level coordination plan	<ul style="list-style-type: none"> Support 15 SAls in creating a country-level coordination plan as a result of SAls Engaging Donors workshop 	practices via BUSS success stories and workshop <ul style="list-style-type: none"> The support on country-level coordination plan was replaced by the BUSS technical support and delivered to 15 CREFIAF members
COMPONENT 3: MEASURING AND MONITORING SAI PERFORMANCE			
Be the steward of Global SAI Performance Data and provide insights on SAI performance	<ul style="list-style-type: none"> Global Survey Report (GSR) 2020 with an accompanying website launched GSR Gender Annex published and launched IDI-IBP report “Audit & Oversight Ecosystem” published & disseminated INTOSAI Global Survey Database established Host interactive GSR web/microsite, and provide relevant comms packages for onward communications Integrate GSR feedback with other communications efforts eg Gender Based Violence 16 Days of Activism in Gender Annex 	<ul style="list-style-type: none"> Disseminate, communicate and advocate for SAls based on results from the GSR 2020 Report Develop guidance for Global Survey (GS) 2023 Regional insights on SAI Performance based on GSR disseminated to all INTOSAI regions Conduct analysis of SAI Performance and democratic backsliding based on database data Manage the Global Survey database 	<ul style="list-style-type: none"> Disseminated results from the GSR 2020 based on requests and in relevant fora, including preparing regional summaries Planned Global Survey 2023 Analysis of SAI Performance and Democratic Backsliding done Managed the Global Survey database
Inform the SAI-donor community on CD support to SAls	<ul style="list-style-type: none"> SAI Independence and gender equality criteria built in SAI CD database platform Registration of projects focused on SAI Independence and gender equality started SAI Independence and gender equality work within the IDC Portal highlighted Bi-annual updates of information 	<ul style="list-style-type: none"> Use gender data from SAI CD database for IDI Gender Strategy implementation Continuous updates; including projects targeting SAI Independence and gender equality Assess and improve quality of IDC Portal through user survey and auto-evaluation Disseminate information about SAI- 	<ul style="list-style-type: none"> Gender data made available on SAI CD database Outreach internally and to donors encouraging them to add/update projects Survey conducted and inputs applied to IDC Portal through improved design and update Information disseminated through BUSS and GSAI initiatives and on website and social media

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> SAI CD Database linked with partner's databases 	support status and SAI performance to donors	
Provide and manage information on SAI performance	<ul style="list-style-type: none"> SAI country pages in SAI CD database populated with basic country information IDI information on the International Aid Transparency Initiative (IATI) platform updated 	<ul style="list-style-type: none"> Explore available Information Management Systems that may help IDI in improving storage and usage of data including on SAIs needs Populate SAI country pages with basic country information Update IDI information on the IATI platform 	<ul style="list-style-type: none"> Available systems explored. Microsoft platform selected for the IMS pilot, drafted a first version of the IMS and commissioned IT service provider for the actual implementation Update of SAI country pages postponed to 2023 as part of review of database IATI data updated quarterly
IDI sustainability reviews	<ul style="list-style-type: none"> Sustainability Review Implementation plan drafted 	<ul style="list-style-type: none"> Finalise and implement IDI Sustainability Review plan 	<ul style="list-style-type: none"> IDI Sustainability Review on SAI Young Leaders phase I and II completed and report finalized.
COMPONENT 4: Advocacy and communications for behaviour change			
Communication and advocacy within the INTOSAI-Donor Cooperation	<ul style="list-style-type: none"> Two success stories published Promoted IDC response to COVID-19 crisis and the New Normal GCP T1 communication addressing COVID-19 crisis launched and disseminated SAI Independence resource kit for in-country donor staff published SAI Independence Ambassador appointment process finalised Delivered seminar series with five sessions connected with SC meeting Restructured IDC website 	<ul style="list-style-type: none"> Publish two success stories Update IDC website Promote IDC response to the New Normal Promote GCP Tier 1 and Tier 2 through all channels of communication Support communication of new SAI Independence Ambassador's global efforts Disseminate SAI Independence resource kit for in-country donor staff Identify channels and opportunities for communications towards CSOs 	<ul style="list-style-type: none"> Published launch of BUSS and GSAI initiatives IDC website design and content updated Relaunch of GCP T1 as BUSS initiative promoted Facilitated communication of SAI Independence Ambassador's efforts through video and at global events such as IBP's open survey, EITI-IDI conference SAI Independence resource kit for in-country donor staff promoted at CREFIAF workshop Supported promotion of communication towards CSO on SAI independence on dissemination of CSO Resource Kit
IDI communication and advocacy	<ul style="list-style-type: none"> Social media messaging adjusted to COVID-19 IDI response to COVID-19 crisis communicated 	<ul style="list-style-type: none"> Develop, agree and implement IDI-wide communications and social media strategy Develop, support and maintain an IDI design 	<ul style="list-style-type: none"> Proposed organisation wide communications and social media strategy. To be reviewed in connection with new IDI strategic plan (2023)

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<p>through webpage, , research papers, eLearning system</p> <ul style="list-style-type: none"> • IDI success stories developed and published • IDI identity manual developed • Disseminated, and advocated for SAIs based on recommendations from the IBP/IDI report and 2020 GSR • Integrated gender equality in annual communications & advocacy • Developed gender webpage as part of the IDI website • Explored IDI knowledge/resource centre options for gender equality • Update Website including re-designing a coordinated homepage, reconfiguring menus and improving media centre and newsfeeds 	<p>aesthetic and brand, with flexibility for workstream branding, across the IDI website, GPGs, articles, social media with support from an in-house designer</p> <ul style="list-style-type: none"> • Refine and implement IDI identity manual and style guide • Continue response to COVID-19 crisis (COVID-19 communication channel -webpage, guidance on new forms of support, research papers, eLearning system) • Complete update of IDI website started in 2021 • Develop/ disseminate success stories • Coordinate, balance and integrate communication of work stream initiatives and activities through articles, social media and other (eg webinars) • Raise awareness of the contribution that IDI work streams are making towards INTOSAI objectives by sharing campaigns with stakeholders • Strengthen IDI profile as SAI 'subject matter expert' through articles, shared events and social media connections with IDI partners and stakeholders • Gender - Integrate gender equality in communications & advocacy work plans and budget • Explore IDI knowledge / resource centre 	<ul style="list-style-type: none"> • Developed, supported and maintained IDI design aesthetic and brand, with flexibility for work stream branding, across IDI website, GPGs, articles, social media with support from our in-house designer • Identity manual and style guide postponed in line with comms strategy (see above) • Continued response through all channels in first part of the year including highlighting of joint effort with IMF on follow up of COVID-19 financing via SAI audits. • Updated IDI website with plans • Disseminated stories that advocate for SAIs including an INTOSAI Journal article linked to IMF • Coordinated communication of work stream initiatives across all platforms such as case studies from related to audits of emergency funding. • Raised awareness and strengthen IDI profile on SAI 'subject matter' through all channels including websites and social media. New initiatives as LOTA and EFA highlighted. Supported launch of TOGETHER new video to support the pilot workshop • Integrated gender equality in annual communications & advocacy with policy design, campaigns on SM re UN Women events and 16 days campaign and added Userway accessibility widget to all IDI websites for increased inclusiveness for all • Concept of knowledge/resource centre integrated with Information Managements plans

D. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

GFU supports capacity development for SAI leaders while enabling networking and partnerships amongst SAIs, donors and implementing partners. Through different initiatives under the brokerage component, such as the BUSS and GSAI, SAIs are empowered to engage effectively with partners and lead their own strategic partnerships. GFU led the partnership with IPU which assembled SAI leaders to enhance collaboration with Parliaments. The latest survey and Stocktaking Report can serve as a benchmark on performance for SAI leaders and their SAIs. The next survey and Stocktaking Report will be published in 2023.

SAI Communications and Stakeholder Engagement

In 2022 GFU continued its role in the delivering on the IDI Communications and Advocacy Strategy and the IDC Communications Strategy to raise awareness on the role, benefits and challenges of SAIs and to advocate for better SAI environment and support. The partnership with IPU and IMF proved to be important arenas to raise awareness and promote engagement between SAIs main stakeholders, notably Parliaments and representatives of Public Finances Management on country-level such as Ministry of Finance and similar country level actors.

Inclusiveness and Gender

GFU considered diversity and gender in the development of the BUSS and GSAI initiatives. Likewise, SAIs and partners within these initiatives have been encouraged to discuss how to address gender and inclusiveness aspects within their future development plans.

E. 2022 Results Achieved

IDI Output Indicators

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets & Actual Results			
						2019	2020	2021	2022
Measure global SAI performance and enhance advocacy for better SAI environment and support	29	Status and number of downloads of Global SAI Stocktaking Report within 1st year after publication	IDI website analytics	Eng: 1808 Fre: 324 Spa: 484 Ara: 528 (2018)	Target	Global survey designed	Global survey launched	Stock taking report published. Downloads: Eng 500 Fre 50 Spa 50 Ara 50	Global survey designed
					Actual	Draft global survey designed	Global survey launched	Achieved for English (5,700), Gender Annex 1,(700) Fre,Spa,Ara in Q1, 2022	Global Survey 2023 designed

Assess the sustainability of IDI initiatives	30	Progress on establishing and implementing programme 360 (IDI Sustainability Reviews)	IDI Annual Performance & Accountability Reports	Not established (2018)	Target	Established	Synthesis study designed	Synthesis study published	Synthesis study designed in light of mid-term evaluation of Strategic Plan 2019-2023
					Actual	Established	Postponed to 2021	Synthesis/pilot study designed	Sustainability Review on SAI Young Leaders completed and report finalised
Enhanced partnerships to deliver the IDI Strategic Plan	31	Number of organisations covered by a strategic partnership agreement with IDI	IDI Annual Performance & Accountability Reports	0 (2018)	Target	1	3	5	5
					Actual	4	5	5	7
Stronger INTOSAI regions	32	Cumulative number of INTOSAI regions supported by IDI in their core organisational development (e.g. use of Strategic Management Guide for Regions)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	4	5	5	6
					Actual	5	5	5	7
SAIs supported to articulate their development needs	33	Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/providers of support	IDI Annual Performance & Accountability Reports	9 (2018)	Target	15	20	60	70
					Actual	47	47	62	117
Raised awareness on the role, benefits and challenges of SAIs	34	Annual Number of events where IDI presents; organised by stakeholders outside the INTOSAI community or jointly by outside stakeholders & INTOSAI	IDI Annual Performance & Accountability Reports	4 (2018)	Target	5	6	6	8
					Actual	10	13	11	7

F. 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 IDI strategic plan.

No additional risks were identified during the year.

G. Lessons Learned

The following new lessons were learned during 2022:

Stakeholders' engagement:

- Initiatives from the IDC require longer process of development and consultations given involvement of several partners in the field with extensive and crucial experience to build from. This is something to consider for future planning and synergies in country-level SAI Capacity Development support.
- It is important to engage relevant networks of donors and implementing partners in the planning phase of workshops, such as the BUSS, in order to have sessions that target strategic partnerships for SAIs. This way partners feel they own the initiative and proactively participate in them.
- If SAI support is going to expand beyond the existing audience of IDI, which mainly comes from INTOSAI, it is necessary to actively identify and pursue new partners and stakeholders. Establishing good partnerships requires strategic and consistent efforts over time, including supporting each other's initiatives and developing joint activities.
- Last year's partnership and advocacy work has also confirmed that INTOSAI coordination remains necessary, to ensure uniform and mutually beneficial results of interaction with potential partners.

IDI Delivery Model:

For partnership and advocacy under GFU, there has been a need to come back to the physical meeting arena, to allow for exposure, dialogue and networking, both to meet the needs for IDI, SAIs and partners. Virtual meeting places are still a good option, and could be explored for larger global events, as long as they are designed in a way that is inclusive (meeting software and interpretation service), and are rather pointed and limited in time (such as webinar). Meetings where bilateral dialogue and discussion is necessary, whether directed at SAIs, donors or other partners, needs to be quite limited in number of participants and focus area to be successful. In the launch of the BUSS workshop, it was recognised that SAIs formulating their need to a donor, requires a level of familiarity and trust, which is easier to find in a meeting that takes place in person. This could probably also be related to cultural norms. In meetings where the objectives are exchange of experiences, with external stakeholders, in-person meetings facilitate trust and engagement. The technical requirement for connectivity plays a big role in the success of meetings, making online meetings less preferable in certain areas.