



APPENDIX

IDI PERFORMANCE AND ACCOUNTABILITY REPORT

2022



A. Objective

To support Supreme Audit Institutions (SAIs) in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging on technological advancement, and facilitating audit impact.

B. 2022 Performance Summary

Outreach Relevant SAIs Work Stream 2022



This workstream supports SAIs in enhancing their relevance. We focus on three key dimensions innovation to stay relevant, facilitating audits of high priority areas trends like SDGs, technology, inclusion and equality and climate action and facilitating audit impact. The figure shows the outreach in 2022¹.

Performance Highlights for 2022



Top 7 Highlights of the year

¹ The indicators include only SAI participants.

For the Relevant SAsI workstream, 2022 was a year of reflection on lessons learned, completion of some of the SDGs audit pilots, extensive stakeholder engagement and launch of new initiatives.



We try to link the topic of our innovation discussions to some of the high priority subject matter that we provide support on. In 2022, we explored how to get more from audits in the Digital Age. We held two framing webinars to discuss this topic. Besides this, we had two marketplace events where SAsI of Netherlands and Peru shared their experiences of working with design in audits and citizen participation. 637 participants attended four events in 2022. Please go to our [Innovation Resources](#) to view the recordings of these events.

We also supported 50 SAsI with three IDI SDG Audit Model (ISAM) pilots.



13 of the 14 SAsI participating in the **Cooperative audit of Sustainable Public Procurement (CASP) linked to SDG 12.7** issued audit reports. These reports highlighted that governments were implementing Sustainable Public Procurement (SPP) in different ways, ranging from an explicit and active SPP public policy that involves oversight committees, to instances where specific regulations contribute to SPP in a disconnected way; or to some the dimensions of sustainable procurements, particularly environment. SAsI reported lack of coherence, weak participation of stakeholders, lack of professional capacities and vulnerability of women who run small and medium enterprises (SMEs)'. Nine of the 14 SAsI also developed sustainability plans for carrying out SDGs audits in the longer term. These plans include actions such as developing holistic SDG strategies, following up with legislative bodies on SPP recommendations, developing a wider audit scope that includes considerations on SPP, resilience and inclusiveness when auditing public procurement, and mainstreaming data analytics in their audit practice.

SAsI recommended:

- connecting SPP policies at the national level to the SDG 12.7 requirements
- formulating national targets which can be reported on as a part of the VNR (SDG' Voluntary National Report) process
- improving horizontal and vertical coherence
- fostering coordination between procurement authorities and the Ministry of Women (or similar institution) to increase involvement of women in purchasing processes
- promoting inclusion and empowerment of people who belong to other populations in vulnerable conditions,
- developing mechanisms for involving stakeholders on a regular basis, and
- exploring ways for bridging the professional capacity and data gaps of national procurement systems. Please see reports from the participating SAsI [here](#).



Following IDI support, SAI Uganda has published its audit report on **Elimination of Intimate Partner Violence Against Women (linked to SDG 5.2)**. The report concludes that *'Although the Government of Uganda committed to eliminate Intimate Partner Violence against women and girls by 2030 (SDG Target 5.2.1), the audit noted an increase in incidences of IPVW in 2020 as compared to 2016, presenting a risk that Uganda will not meet the aforementioned SDG target unless deliberate interventions are implemented to address the gaps noted in this report. There was limited engagement of key stakeholders and vulnerable groups by MoGLSD in development of interventions aimed at elimination of IPVW and*

mobilisation of funds for their implementation, such as: Review of legal, policy and institutional frameworks to squarely address IPVW, recruitment and training of IPV/GBV responsible persons in all key institutions, protection and rehabilitation of the victims of IPV through establishment of shelters for IPV survivors, and improved monitoring of IPV interventions through collection of timely, accurate, and complete data'. Read the full [\[OBJ\]](#)

In the **Audit of Strong and Resilient National Public Health Systems (linked to SDG 3.d)**, we supported 35 SAIs in English and Arabic. Two SAIs have issued their audit reports, 30 SAIs are at the reporting stage, two SAIs have decided not to continue with the audit and one SAI has postponed the audit.

We continued enhancing our **Digital Education infrastructure**, including the capacity, accessibility, and analytics of IDI LMS. The number of users on the LMS went up from 5438 in 2021 to 5783 in 2022. We also launched the IDI LMS mobile app, which allows access to the LMS through mobile phones, including ability to navigate in an offline mode. Our LMS has a new look with the adaptation of a new template. We have started the process of migrating and handing over the LMS for Asian Organization of Supreme Audit Institutions (ASOSAI), Arab Organization of Supreme Audit Institutions (ARABOSAI) to the respective regions.



In **Leveraging on Technological Advancement (LOTA)**, we published a LOTA Scan tool for SAIs in Arabic, French, English and Spanish. We also launched our flagship initiative called LOTA Pioneers at INCOSAI 2022, held open houses for SAIs and invited all SAIs to participate in the initiative.

The LOTA Scan Tool helps SAIs in analysing their internal and external environment in the use of technology in audits and understanding the use of

technology by governments. Please find more information on LOTA Scan [here](#). LOTA Pioneers facilitates the transformation of a pool of SAI auditors into change agents who bring technology to SAI's audit world by scanning their internal and external audit environments to strategize for leveraging on technology in audits and auditing the use of technology by governments. Please find more information on LOTA Pioneers [here](#).

Another key theme we started work on was SAI's audit contribution to equality and inclusion. At the beginning of the 2022, we developed a strategy for **Equal Futures Audit (EFA)** with three elements – Mapping the EFA landscape, setting up a platform for advocacy and awareness raising called EFA voice and EFA Changemakers for creating change agents who would develop EFA strategies and conduct EFA audits in their SAIs.

When we designed EFA Changemakers, we integrated EFA Voice and mapping of EFA Landscape into EFA Changemakers. We developed an **AWAKE** (Awareness and Advocacy, Walk the Talk, Auditing for Equal Futures, Knowledge Networks and Empowerment) framework to describe EFA Changemakers as well as the process of creating them. We launched EFA Changemakers at INCOSAI in November 2022 together with our partners from INTOSAI General Secretariat, UN Women, SAI Indonesia and OLACEFS represented by SAI Chile. The initiative aims to facilitate the transformation of SAI auditors into change agents for equal futures audit, through the development of EFA strategies for their SAIs and conducting EFA audits. Please read more about EFA Changemakers [here](#).



In mapping the EFA landscape, we had extensive consultation with stakeholders and identified six key areas related to inclusion and marginalization – poverty, gender, ethnicity, migration, age, and disability. We also identified the need to focus on ‘intersectionality’ while looking at marginalisation. These areas will inform EFA strategies and EFA Audits. We have also started the process of identifying EFA Ambassadors, to support advocacy and awareness raising for EFA.



We established a partnership with the Working Group on Environmental Audit (WGEA) and engaged in extensive stakeholder consultations for **the Global Cooperative audit of Climate Change Adaptation Actions (CCAA)**. Stakeholders and SAIs were engaged at international forums including WGEA Assembly, Conference of Parties (COP) webinars and meetings on the side-lines of High Level Political Forum (HLPF). Following the consultations, we identified five thematic areas and three cross cutting areas for the audit. We also decided to have a focus on

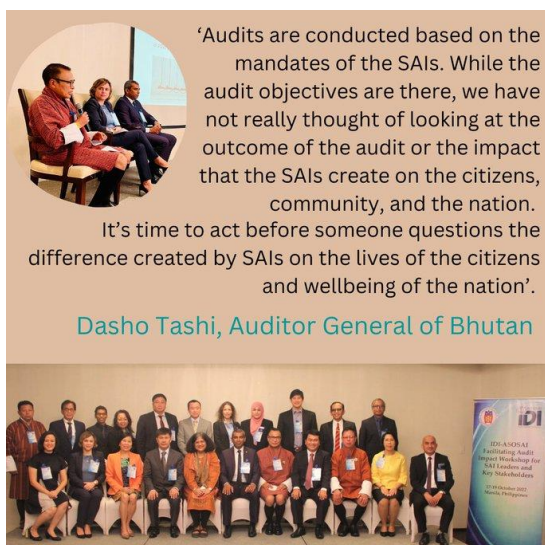
Small Island Developing States (SIDS) and provide support for a citizens participatory approach to this audit. We launched CCAA at INCOSAI 2022. Please read more about CCAA [here](#).

For **Facilitating Audit Impact (FAI)**, 2022 was a year of engaging with SAI leadership and key stakeholders, drafting playbooks and supporting SAIs in developing FAI checklists for Financial Audit (FA), Performance Audit (PA), Compliance Audit (CA) audits. 42 SAI Leaders and key stakeholders from audited entities, Civil Society Organisations (CSO), development partners and Parliaments participated in the FAI SAI Leadership and Key Stakeholders workshops in OLACEFS



and ASOSAI.

These workshops provided a good platform for SAIs and stakeholders to share their experiences, practices and reflections on planning for impact, how to set up robust follow up mechanisms and the importance of stakeholder coalitions. 20 SAIs also signed statement of commitments to develop and implement an FAI Actions checklist (learn more about [FAI in ASOSAI](#)). We also have in place three draft playbooks related to FAI. The planning for SAI audit impact playbook provides guidance, options and illustrations for developing strategic audit plans and annual audit plans. The playbook on robust follow up systems provides a framework for setting up such systems and the playbook for strong stakeholder coalitions enumerates several practices followed by SAIs in engaging with key stakeholders. These



playbooks will be published in 2023.



In 2022 we piloted a new approach to the learning festival. We identified founding members, who led online focus groups discussions with the learning specialist community in English speaking, ARABOSAI and OLACEFS regions. The founding members then met in person to discuss the principles and plans for the learning specialists' network. They defined their network as a 'circle' with equal participation, collaboration and co-creation for continuous professional development and lifelong learning.

C. Delivery

In kind contribution in 2022 Relevant SAIs Work Stream

Resource People

SAIs of Argentina, Bahamas, Belize, Bhutan, Brazil, Canada, Cayman Islands, Chad, Chile, China, Colombia, Costa Rica, El Salvador, Estonia, Finland, Georgia, India, Indonesia, Iraq, Jamaica, Kenya, Malta, Malaysia, Morocco, Namibia, Netherlands, Norway, Oman, Palestine, Peru, Philippines, Saint Lucia, Slovakia, South Africa, Spain, Thailand, Trinidad and Tobago, Tunisia, Turks and Caicos Islands, UAE, United Kingdom, Uruguay, USA, Zambia.

Other organisations: ACU, GLAD, Høyskole Kristiania, IBP, International Disability Alliance, INTOSAI General Secretariat, IDB, IPU, OECD, Open Contracting Partnership, UNDP, UNEP, UNESCWA, UN OIOS, UN Women, WGEA, WGITA, WGSTA, and AFROSAI-E, CAROSAI, OLACEFS and PASAI Secretariats.

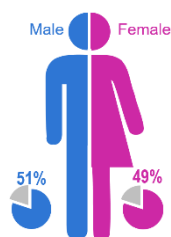
Logistical Support

SAIs of Philippines, Guatemala.

Partnerships Our extensive work with partners continued in 2022. Our partners and stakeholders include INTOSAI regions, INTOSAI bodies like the Knowledge Sharing Committee (KSC) and its working groups e.g., Working Group on IT Audit (WGITA), Working Group on Impact of Science and Technology (WGISTA), Working Group on Environment Auditing (WGEA), INTOSAI General Secretariat and several SAIs. We collaborated with a number of external stakeholders including UN bodies such as, United Nations Economic and Social Commission for Western Asia (UNESCWA), UN Women, United Nations Framework Convention on Climate Change (UNFCCC), Office for Disaster Risk Reduction, UN The Intergovernmental Panel on Climate Change (IPCC), World Health Organization (WHO), International Budget Partnership (IBP), World Bank (WB) and Inter- American Development Bank (IDB)

The Federal Ministry for Economic Cooperation and Development, Germany (BMZ) provides funding for the audit of SDGs implementation initiative through GIZ, Germany; SAI Saudi Arabia provides funding for Auditing SDGs and CCAA initiative; and the European Union supports across the work stream. The work stream also utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (SIDA), and the Austrian Development Agency (ADA).

104 resource persons engaged in 2022



Several SAIs contributed with in-kind support to us, altogether amounting to approximately 1.71 m NOK.²

In-kind support in 2022	Total person days	Total value in NOK
Resource persons	372	1,668,556
Logistical support	13	41,392
Total	385	1,709,948

² Out of which about 41 392 NOK is logistical support, while the rest is resource persons support.

Delivery Mechanisms

We continued to use delivery mechanisms like *integrated education and audit support platforms for cooperative audits, lessons learned, sustainability plans, SAI innovations context setting and marketplace webinars in 2022*. New mechanisms that we designed in 2022 include:

1. **Creating a pool of change agents** - Both EFA Changemakers and LOTA Pioneers are designed on the concept of change agents who can lead transformation at the SAI level. We believe that such a design can lead to better ownership and sustainability of change at the SAI level.
2. **IDI LMS App** – Responding to user needs we launched the IDI LMS app to facilitate access to the IDI LMS through mobile phones.
3. **Alumni Networks and Founding Members** – We identified community founding members amongst IDI certified learning specialists (training specialists, eLearning specialists and blended learning specialists) to act as a resource team and to design and develop a plan for the learning specialists’ network. The founding members decided to focus on a circle of equal members supporting each other to grow in their alumni network. The network will provide continuous professional development opportunities for its members and encourage them to strive for excellence.
4. **Playbooks** – Recognising the diversity of the global community that we serve and appreciating the fact that there are different ways of implementing principles, we are experimenting with a substantial shift from **process-based guidance to writing playbooks for SAIs**. In the world of sports, a playbook defines what needs to be done to win the game, breaking the team's strategy down into actionable plays and defining roles and responsibilities to be successful. Applying this concept to the world of SAIs, we develop playbooks which identify principles, provide lists of actions and illustrations and strategic considerations for SAIs to choose a play that meets those principles and is fit for purpose for their capacities and environments. In 2022 we have drafted three playbooks under the FAI initiative. They include playbook on Planning for SAI Audit Impact, Robust Follow Up Systems and Strong Stakeholder Coalitions for Impact.
5. **FAI Ignite Workshops for SAI Leaders and Key Stakeholders** – In person meetings of SAI Leaders and key stakeholders like audited entities, parliaments, CSOs, development partners provided an excellent platform for sharing experiences and ideas on facilitating audit impact.
6. **FAI Actions Checklist** – We started supporting SAIs in developing fit for purpose checklists of follow up actions that they could take for the IDI supported cooperative audits that they participated in.

D. Delivery Against our (Revised) Operational Plan

The following table reports our delivery against OP 2022 as updated in June 2022.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
COMPONENT 1: Foster Innovation in Audit and Education Practice			
SAI Innovations	<ul style="list-style-type: none"> Green Hat initiative was renamed as SAI Innovations Four Framing webinars delivered Six virtual SAI Innovations Marketplace events delivered Framing Webinars and SAI Innovations Marketplaces are available in SAI 	<ul style="list-style-type: none"> Design & deliver 2022 series on “Getting more from Audit in the Digital Age “(one framing webinar delivered twice, in four languages globally) Host two SAI Marketplace webinars 	<ul style="list-style-type: none"> One framing webinar delivered twice in four languages on “Getting more from Audit in the Digital Age“, with 423 participants Two SAI marketplace webinars, with 214 participants SAI Innovation Resources Library maintained

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	Innovation Resources Library	<ul style="list-style-type: none"> Maintain the SAI Innovations resources webpage 	
Audit of SDGs Implementation ISAM	<ul style="list-style-type: none"> Webinar: “Reflections on ISAM” global webinar for all SAIs participating in the pilot audits, with 182 participants, 58% % female ISAM webinar for CIS countries (in Russian) organized together with Working Group on SDGs, ISAM available in 4 languages with 2245 downloads. Advocacy and awareness activities include IDI-ASEAN Supreme Audit Institutions (ASEANSAI) Joint, SAI Finland webinar, IDI-GIZ webinar, WGSDG KSDI meeting, articles in IDC newsletter, SAI Russia newsletter 	<ul style="list-style-type: none"> Finalisation, dissemination and translation of updated ISAM moved to 2023 in the IDI Operational Plan update from June 2022. 	<ul style="list-style-type: none"> Collected feedback and lessons learned from the ISAM pilots. ISAM will be updated in 2023
IDI-KSC-ASOSAI - ARABOSAI - CAROSAI Audit of Strong & Resilient National Public Health Systems (linked to SDG 3.d)	<ul style="list-style-type: none"> Integrated education and audit support for 39 SAIs from ASOSAI, PASAI, ARABOSAI and CAROSAI delivered, with technical input from WHO Three SAI Leadership and Stakeholder webinars delivered, with 209 participants, 47% female 14 SAIs from ASOSAI, Two SAIs from PASAI, 13 SAIs from CAROSAI and SAI Peru signed Statement of Commitments (SOCs) 12 mentors trained in ASOSAI, PASAI and CAROSAI/Peru in cooperation with WB, IBP, WHO 3.d Integrated Education and Audit Support launched (IEAS). 119 SAI auditors accessing 3.d 	<ul style="list-style-type: none"> 35 SAIs teams supported in conducting and reporting on 3.d audits 15 SAIs complete 3.d audits and issue audit reports Lessons learned and sustainability plans discussed and documented Support for development of SDGs Audit Portfolio by SAIs SAIs supported in developing FAI action plans 	<ul style="list-style-type: none"> 35 SAIs teams supported in conducting and reporting on 3.d audits Two SAIs completed 3.d audits and issued audit reports. 30 SAIs at the reporting stage. ³ Lessons learned documented Support for development of SDGs Audit Portfolio not done Support for developing FAI Actions plans not done ⁴

³ SAIs reported delays in getting information and responses from audited entities as the main reason for late completion of the audits.

⁴ As most of the SAIs have not completed the audits, it was too early to discuss SDGs audit portfolio or FAI actions.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	IEAS in ASOSAI, PASAI and CAROSAI/Peru		
IDI-OLACEFS Cooperative Audit on Sustainable Public Procurement using data analytics (CASP)	<ul style="list-style-type: none"> 14 SAIs supported in conducting and reporting on CASP through an integrated education and audit support platform Six SAI issued audit reports CASP model developed based on ISAM SAI Leadership and Key Stakeholders workshop held, with 51 participants Webinar to discuss CASP and impact of COVID-19 held for 521 participants Online education on audit of SPP using data analytics provided to 14 SAI teams, with 73 participants Online audit support to 14 SAIs for planning 	<ul style="list-style-type: none"> Lesson Learned documented Sustainability plans discussed and documented 10 SAIs complete CASP audits and issue audit reports QA panel for CASP identified and trained QA reviews conducted as per agreed TORs SAIs supported in developing FAI checklists 	<ul style="list-style-type: none"> Lessons Learned documented Nine SAIs have submitted their Sustainability Plans 13 SAIs completed CASP audits and issued audit reports QA panel for CASP identified and trained Nine QA reviews conducted as per agreed TORs (six final reviews submitted) 12 SAIs being supported in developing FAI checklists
Pilot audit of elimination of intimate partner violence against women (linked to SDG 5.2)	<ul style="list-style-type: none"> Mainstreaming facilitating audit impact material developed to support all pilot audits, including SAI Uganda SAI Uganda pilot audit supported through IEAS and other platforms. IDI facilitated engagement with experts/stakeholders and SAI leadership Integrated education and audit support platform launched Initial stakeholder engagement started Communication plan to facilitate audit impact and stakeholder engagement approved and three communication/FAI activities completed 	<ul style="list-style-type: none"> SAI Uganda completes the audit and issues its audit report as per mandate Lessons learned discussed and documented SAI Uganda supported in developing an SDG audit portfolio SAI Uganda supported in developing an FAI action plan 	<ul style="list-style-type: none"> SAI Uganda completed the audit and issued its audit report as per mandate Discussion and documentation of lessons learned not done. SAI Uganda not supported in developing SDG audit portfolio or developing an FAI Action Plan⁵.
SDG Preparedness –	<ul style="list-style-type: none"> SDG Preparedness Audit Stocktaking, and FAI 	<ul style="list-style-type: none"> 15 SAIs supported in developing FAI action plans 	<ul style="list-style-type: none"> SDG Preparedness Audit Stocktaking, and FAI

⁵ SAI Uganda issued their report in December 2022. As December was a busy audit season for them, we will facilitate lessons learned and support for FAI actions and SDGs Audit Portfolio in 2023.

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Facilitating Audit Impact	meetings conducted for participating SAIs		meetings conducted for participating SAIs <ul style="list-style-type: none"> 18 SAIs supported in developing FAI checklists
Equal Futures Audit (EFA)	<ul style="list-style-type: none"> NA 	<ul style="list-style-type: none"> Develop a strategy for EFA in consultation with key stakeholders Explore different areas of inequalities and related SAI audits Develop syllabus and basic design for the EFA Changemakers sub initiative EFA Voice to advocate for and create awareness about equal futures audit Develop a framework for auditing “Leave no one behind” 	<ul style="list-style-type: none"> Developed strategy for EFA in consultation with key stakeholders Six areas of inequality identified after stakeholder consultations EFA Changemakers syllabus and initiative designed and launched at INCOSAI EFA advocacy and awareness raising activities started with panel discussion during the launch of EFA Changemakers and identification of EFA Ambassadors. Framework for auditing ‘Leave no one behind’ outlined. To be developed further in 2023.
IDI-WGEA Global Cooperative Audit of Climate Change Adaptation Actions (CCAA)	<ul style="list-style-type: none"> NA 	<ul style="list-style-type: none"> Identify trends and SAI priorities Set up partnerships, mobilise resources Branding and webpage for the initiative Launch the CCAA at INCOSAI 	<ul style="list-style-type: none"> Identified trends and common themes in adaptation actions Partnership set up with WGEA and resource mobilization started Branding and website of initiative done CCAA launched at INCOSAI
COMPONENT 2: Leverage on Technological Advancement			
Digital Education (DE)	<ul style="list-style-type: none"> IDI LMS updated and maintained LMS and Alumni Apps explored DE and online work (IDI and INTOSAI regions, SAIs and stakeholders) supported Two workshops as a part of the “Healthy Interactions” Series DE Support provided for PESA-P setup, delivery and monitoring eLearning specialist textbook in English, Arabic and French LMS administrators’ courseware materials in four languages 	<ul style="list-style-type: none"> IDI LMS updated and maintained. Improve IDI LMS accessibility Launch of customized LMS app Provide DE support to PESA-P delivery, monitoring and assessments Support DE across IDI, including updates about new features (accessibility, reporting and gamification) 	<ul style="list-style-type: none"> IDI LMS updated and maintained IDI LMS accessibility improved by adding accessibility tools to the IDI LMS such as editor tools and others IDI LMS customized app was launched in May 2022 The DE support for PESA-P delivery, monitoring and assessments DE supported across IDI including updates on new features

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> eLearning specialist certification courseware materials in four languages Pools of eLearning specialist and LMS administrators in OLACEFS, ASOSAI and other English – speaking regions Support INTOSAI CBC to deliver webinars on auditing in complex and challenging contexts LMS support to ARABOSAI, EUROSAI and ASOSAI 		
Leverage on Technological Advancement (LOTA) initiative	<ul style="list-style-type: none"> Scope expanded from data analytics in SAI audits to LOTA LOTA strategy launched after stakeholder consultations and exploring the landscape Branding and communication package created LOTA Talks on “Healthcare Data Analytics” held for 220 participants (51% female) LOTA talks Resources Library created An international team of experts mobilized, and work initiated on development of a LOTA Scan tool 	<ul style="list-style-type: none"> LOTA Scan tool and guidance available in four languages LOTA Talks joins SAI Innovation in the framing webinar Design LOTA Pioneer sub initiative Design and develop curriculum for LOTA Pioneers Launch LOTA Pioneers 	<ul style="list-style-type: none"> LOTA Scan tool available in four languages LOTA Talks partnered with SAI Innovations to deliver framing webinar on “Getting more from Audit in the Digital Age” Designed curriculum for LOTA Pioneers Delivered LOTA Pioneers Invitation package and launched LOTA Pioneers at INCOSAI 2022 Published an updated WGITA-IDI IT Audit Handbook
COMPONENT 3: Facilitate Audit Impact			
Facilitate Audit Impact (FAI)	<ul style="list-style-type: none"> FAI initial design in consultation with stakeholders Audit impact questions included in Global Survey Mainstreamed audit impact in ISAM and pilots through e-learning FAI included in IDI’s Cooperative Audit Support Model through ISAM Draft Concept paper FAI strategy consultations with regions and other 	<ul style="list-style-type: none"> FAI Ignite series for awareness-raising and advocacy Support for FAI action plans as a part of cooperative audits Launch of ‘Planning for Impact’ project Development of a framework for robust follow up systems Development of a framework for strong stakeholder coalitions 	<ul style="list-style-type: none"> FAI Ignite series included SAI Leadership and Stakeholder Meetings in OLACEFS and ASOSAI Support for 20 SAIs in OLACEFS and ASOSAI in developing FAI Actions Checklist. Draft playbook on ‘Planning for SAI Audit Impact’ developed Draft Playbook for Robust Follow up Systems developed

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
	<ul style="list-style-type: none"> stakeholders consulted and strategy launched FAI Ignite: a) Reflections' paper on 'reimagining SAI Audit impact' published b) FAI Global Summit on "What is the audit impact of SAls" (held, with 355 participants (50 % women) from 92 SAls, c) FAI webpage and branding designed and developed FAI Huddle: a) Draft templates for Facilitation of audit impact actions developed b) Stocktake and webinars (118 participants from 45 SAls) to discuss FAI for SAls participating in the SDGs preparedness PESA-P module on audit impact developed for PESA-P cross cutting paper 1 and FAI mainstreamed in audit stream papers 		<ul style="list-style-type: none"> Draft Playbook for Strong stakeholder coalitions developed
Cross-cutting			
Learning Festival	<ul style="list-style-type: none"> Annual Learning Festival for CPD and networking for eLearning specialists and LMS administrators Two learning festival events held for CPD in 2021. Consolidation of networks initiated with the development of a database, but more work needs to be done 	<ul style="list-style-type: none"> Engage with IDI training specialists, eLearning, and blended learning specialists to foster a network and provide for continuous professional development 	<ul style="list-style-type: none"> Identified founding members who facilitated online focus groups discussions of learning specialists Founding members have identified principles and developed a plan for the network based on feedback from the community.
Portfolio of Experiments	<ul style="list-style-type: none"> Draft concept note for FA analytics experiment developed 	<ul style="list-style-type: none"> Explore and map solutions for using data analytics in financial audit methodology 	<ul style="list-style-type: none"> Learnt about existing FA analytics use cases from the SAI Innovations Framing Webinars related to use of data analytics in Financial Audits
Engagement with key stakeholders	<ul style="list-style-type: none"> INTOSAI Regional secretariats, INTOSAI regions, KSC, IADB, InfoTrust, IBP, ACCA, INTOSAI GS, INTOSAI SCEI, GIZ, Maps Secretariat, Open 	<ul style="list-style-type: none"> Engage with relevant INTOSAI bodies, regions and key stakeholders 	<ul style="list-style-type: none"> INTOSAI Regional secretariats, KSC, IADB, IBP, INTOSAI GS, Maps Secretariat, Open Contracting Partnership, OECD, Partners for Review, UNDP, UNESCCA, UNEP, UN

Component and Initiative	Prior Achievements (Up to 2021)	Plan 2022 (Updated)	Actual Delivery 2022
Engagement with INTOSAI regions	<ul style="list-style-type: none"> Contracting Partnership, OECD, Partners for Review, WHO, UNDP, UNESCWA, UNEP, UN ESCAP, UN Women, WGITA, WGISTA, INTOSAI WGBD, WG SDG KSDI, EUROSAT Task Force on Municipal Audit, World Bank by contributing to meetings, symposiums, assemblies, and congresses, participating in panel discussions, reviewing documents, and writing articles for newsletters and journal Engagement with ASOSAI, PASAI, EUROSAT & OLACEFS 	<ul style="list-style-type: none"> Engagement with ASOSAI, PASAI, EUROSAT & OLACEFS 	<ul style="list-style-type: none"> Women, WGITA, WGISTA, WGEA, World Bank by contributing to meetings, symposiums, webinars, assemblies, and congresses, participating in panel discussions, reviewing documents, and writing articles for newsletters and journal Liaised with INTOSAI regions through the INTOSAI Regions Coordination Platform (IRCP), conversations during INCOSAI and attending regional meetings and assemblies

E. Contribution to IDI Cross-Cutting Priorities

SAI Culture and Leadership

In the Relevant SAIs work stream we endeavour to promote and support a SAI culture that creates spaces for experimentation and innovation, adopts and adapts innovative audit methodologies and practices. In 2022 we focused our attention on bringing equality, technology, and climate action to the SAI audit world. The launch of EFA Changemakers and LOTA Pioneers involved SAI leaders at INCOSAI. Those participating in these initiatives will also be functional and operational audit leaders who will work with strategies to lead their SAIs audit contribution to equality and technology. Both initiatives focus on change at the level of individual leaders who will participate and the change they will lead in their SAIs. We also engaged with SAI leadership and key stakeholders at various forums, including WGEA assembly and INCOSAI, to advocate the role of SAIs in auditing climate action as a part of the CCAA initiative.



Another key area of engagement with SAI leadership was that of SAI audit impact. We successfully held two meetings of SAI leaders and key stakeholders in OLACEFS and ASOSAI as a part of the FAI ignite series. These meetings brought different perspectives and sharing of ideas and experiences on planning for impact, follow up and stakeholder coalitions.

SAI Communications and Stakeholder Engagement

SAI communications and stakeholder engagement is a critical part of both a high-quality audit process and high impact audits. Each component of this work stream has built in multi stakeholder engagement. The SAI Innovations webinars and marketplace events bring together SAIs and stakeholders to exchange ideas on getting more from audits in the Digital Age. All three initiatives launched at INCOSAI focus on extensive stakeholder engagement. While CCAA does this mainly for the audit process, EFA Changemakers and LOTA Pioneers provide for this both in the audit model as well as the audit strategy piece that the changemakers will develop e.g. LOTA scan tool includes this in the internal and environmental scan. As mentioned before in this document, the FAI Ignite series provided for interaction between SAI leadership and key stakeholders from audited entities, parliaments, CSOs, multilateral organisations and development partners. We have also drafted a playbook for building strong stakeholder coalitions for audit impact.

'SAIs can level up their engagement with stakeholders through a regular dialogue between SAIs and non-state actor stakeholders-involving stakeholders in all stages of audit cycle'.

- Dede Krishnadianty, IBP at FAI Leadership and Key Stakeholders workshop in ASOSAI region



IDI cooperated with INTOSAI General Secretariat, WGEA and the Permanent Missions of Austria and Indonesia to UN to organise a HLPF side event on *'Accelerating implementation of the 2030 Agenda – The contribution of Supreme Audit Institutions'*. At this event attended by more than 200 persons from SAIs and key stakeholders, we spoke of 'SAI contribution to shaping a resilient, equal and sustainable future' We also cooperated with UN Economic and Social Commission for Western Asia and ARABOSAI, to organise a webinar during the Arab Forum for Sustainable Development.

A key characteristic of IDI advice on stakeholder engagement, as well as IDI's own practice, is the inclusion of diverse stakeholders, especially those marginalised or at a risk of being left behind.

Inclusiveness and Gender

We have achieved gender balance in terms of both participants and resource persons. Besides gender we also are mindful of broader inclusiveness considerations in our initiatives in this work stream. Our communication through the website, our guidance and playbooks, our education material, audit frameworks, our stakeholder engagement, our LMS platform all reflect our commitment to inclusion. We have also endeavoured to be inclusive in designing initiatives and products which are relevant to SAIs with diverse capacities, operating in diverse environments.



Under this workstream the highlight of our inclusion and gender work was the launch of Equal Futures Audit Changemakers, which focuses on bringing equality to the audit world. Besides this specific focus we have inclusion as a cross cutting theme in the global cooperative audit of climate change adaptation actions.



SAI Uganda published its audit report on elimination of intimate partner violence against women (linked to SDG 5.2), SAIs in OLACEFS have provided specific recommendations for LNOB in their audits of sustainable public procurement.

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
Global public goods to support Auditing the SDGs developed, quality assured and disseminated	18	Progress in developing and disseminating GPGs on Audit of SDGs and other products		Auditing SDGs Version 0 exposed for comment (2018)	Target	Auditing SDGs Version 1 & Compendium published	IDI's SDG audit model (pilot version) published in English, Arabic, French and Spanish	IDI SDGs Audit Model (ISAM) piloted	ISAM (updated version) published in English
					Actual	Version 1 developed and awaiting approval	IDI's SDG audit model (pilot version) published in English, Arabic, French and Spanish	55 pilots undertaken	ISAM to be (updated in 2023)
Outreach for innovation in audit and education practice	19	Cumulative number of participants (SAIs and stakeholders from all countries) covered through Green Hat: IDI Innovation Exchange series webinars and seminars; UN-IDI SAI Leadership and Stakeholder meeting, and SDG audit initiatives (and female participation rate each year)	IDI Annual Performance & Accountability Reports	UN/IDI SAI Leaders & Stakeholders 275 (2018)	Target	Green Hat: 70 UN/IDI: 345 Total: 415 (44% female)	SAI Innovations: 200 UN/IDI: 478 Total: 678 (44% female)	SAI Innovations : 270 UN/IDI: 478; Healthy Interactions Series: 50 (44% female); CPD Event: 50 (44% female); LOTA Talks: 30 (44% female) Total: 878 (44% female)	SAI Innovations : 1759 UN/IDI: 478 FAI Ignite: 80 EFA Voice: 15 LOTA Talks: 30 Total: 2362 (44% female)
					Actual	Green Hat: 129 UN/IDI: 478 Total: 607 (39% female)	SAI Innovations: 619 UN/IDI: 478 SDG Audit Initiatives: 755 Total: 1,852 (female participation rate unknown)	SAI Innovation: 1332 UN/IDI: 478 SDG Audit Initiatives: 1263 FAI Ignite: 355 Healthy Interactions Series: 107 CPD Event: 55 LOTA Talks: 220 Total: 3810	SAI Innovations: 2082 UN/IDI: 478 SDG Audit Initiatives: 1922 FAI Ignite: 417 EFA Voice: 29 LOTA Talks: 220 Total: 5148 ⁶ (54% female)
SAIs supported in professional	20	Cumulative number of SAI staff trained	IDI Annual Performance and	SDG Audit: 206 ELS: 71	Target	SDG Audit: 206 ELS: 141	SDG Audit: 300 ELS: 145	SDG Audit: 376 ELS: 145	SDG Audit: 376 ELS: 145

⁶ The participant number (129 persons) from Green Hat event from 2019 was not included in the PAR 2021 data. This has been included in PAR 2022.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
staff development		through cooperative audits for SDGs, leveraging on technological advancement, eLearning specialists, blended learning specialist, LMS administrators, facilitating audit impact, learning festival, climate change adaptations actions audit (CCAA) (and female participation rate each year)	Accountability Reports	BLS: 32 LMS: 97 LMS RP: 0 FAI: 0 Total: 406 (2018)		BLS: 32 LMS: 127 FAI: 0 Total: 506 (44% female)	BLS: 32 LMS: 136 FAI: 0 Total: 613 (44% female)	BLS: 32 LMS: 136 LMS RP: 30 FAI: 30 Total: 749 (44% female)	BLS: 32 LMS: 136 LMS RP: 30 FAI: 60 LF 350 Total: 1129 (44% female))
					Actual	SDG Audit: 206 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 519 (34% female)	SDG Audit: 445 ELS: 145 BLS: 32 LMS: 136 FAI: 0 Total: 758 (51% female)	SDG Audit: 459 ELS: 145 BLS: 32 LMS: 136 LMS RP: 57 LF: 55 FAI: 118 Total: 1002 (52% female)	SDG Audit: 459 ELS: 145 BLS: 32 LMS: 136 LMS RP: 57 FAI: 199 LF: 318 Total: 1346 (59% female)
SAIs supported in leveraging on technology	21	(A) Cumulative number of SAIs supported in exploring use of data analytics in audit (B) LOTA Scan tool (C) Cumulative number of i. LOTA Pioneers graduates, ii. LOTA Audits, iii. LOTA Scans	IDI Annual Performance & Accountability Reports	0 (2018)	Target	(A) 0	(A) 0	(A) 39	(A) 39 (B) LOTA Scan tool available in four languages (C) i: 0 ii: 0 iii: 0
					Actual	(A) 0	(A) 14	(A) 15	(A) 15 (B) LOTA Scan tool available in four languages (C) i: 0 ii: 0 iii: 0
SAIs supported in facilitating audit impact	22	Progress on IDI-IBP Joint Report on 'Assessing the Audit & Oversight Value Chain' [under GFU] (2019-20), and Cumulative number of	IDI Annual Performance & Accountability Reports	0 (2018)	Target	IDI-IBP Partnership Established	Joint report published & launched	15	25
					Actual	IDI-IBP Partnership Established	Joint report published & launched	0	20 ⁸

⁷ Healthy interactions moved from indicator 19 to 20. Hence, reported in the cumulative figure for learning festival.

⁸ Only 20 SAIs signed the statement of commitments for developing FAI Actions Checklist.

Expected Results	Indicator No.	Indicator Definition	Source	Baseline (Date)	Target / Actual	Targets and Actual Results			
						2019	2020	2021	2022
		SAls supported in Facilitating Audit Impact (FAI) activities (2021-23)							

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
SAls audit preparedness for and implementation of the SDGs	18	Cumulative number of SAls supported by IDI which submit (ISSAI-based) Cooperative audit report focused on the SDGs to the relevant authority (e.g. audit of preparedness for the SDGs, implementation of specific SDG goals and targets)	IDI Annual Performance & Accountability Reports	3 (2018)	Target	8	61	60	78
					Actual	51	56	62	78
SAls innovate by leveraging on technological advancements	19	Cumulative number of SAls supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	IDI Annual Performance & Accountability Reports	0 (2018)	Target	0	0	4	10
					Actual	0	0	6	13
SAls act for greater audit impact	20	Cumulative number of SAls which develop FAI action plans, take actions to strengthen follow up systems and engage with stakeholders	IDI Annual Performance & Accountability Reports	0 (2021)	Target	NA	NA	NA	10
					Actual	NA	NA	N/A	3
SAls Engage in Audits of Relevance to Citizens	21	Cumulative number of SAls completing and submitting ISSAI-based Cooperative audits of the institutional framework to fight corruption to the relevant authority (<i>delivered under the Well-Governed SAls work stream</i>)	IDI Annual Performance & Accountability Reports	0 (2017)	Target	Eng: 18 Ara: 10 Spa: 10 Fre: 14 Total: 52	Eng: 18 Ara: 11 Spa: 10 Fre: 14 Total: 53	NA	NA
					Actual	Eng: 18 Ara: 11 Spa: 0 Fre: 14 Total: 43	Eng: 18 Ara: 11 Spa: 7 Fre: 14 Total: 50	NA	NA

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 strategic plan. All risks for the work stream are covered in the risk register. No additional risks were identified.

H. Lessons Learned

The following new lessons were learned during 2022:

IDI Delivery Model

- Hybrid events, especially where we had a large in- person audience, brought many challenges. We need to reflect on whether we want to organize hybrid events. If we do want to organize them, then we need to develop a methodology and have in place proper infrastructure.
- Use standardized apps and tools for online events, meetings, and workshops to increase focus on content and reduce time spent getting to know the tools.
- Peer to peer learning and exchange demonstrated clear benefits both in capacity development initiatives like 3.d Audits and knowledge sharing formats like SAI Innovations and Global Summit on Audit Impact. We need to find a good way of documenting such exchanges and using them for further improvements.

Mobilising and Developing Appropriate Expertise

- Where we use external experts for events, we need to ensure they understand the SAI context to maximize effective participation
- SAI Innovations Marketplace allows SAIs to showcase areas of innovation, however this needs to be managed to ensure quality of the event. We need to keep strong focus on the 'innovation' aspect.

Partnerships

- Our partnerships with SAIs, INTOSAI bodies like WGEA and other stakeholders like UN Women have given us access to valuable expert resources.

Internal Planning

- We need to set up a calendar of events and communicate this to our stakeholders well in advance to provide for internal coordination and effective planning by SAIs.
- We need to streamline our online events now that most people are back in office. Fewer, better planned and coordinated events is what we need. We can draw on stakeholders and partners for helping us with platforms or with moderation of panels.
- We need to think about our resources before taking up development of products like playbooks. It was challenging to get inputs and finalise three FAI playbooks. We could think of combining them into one playbook with different sections.

Cooperative Audits

- We need to find a way of assessing readiness of SAIs to participate in the cooperative audit.
- We need to strengthen, clarify and follow up on the role played by supervisors in the cooperative audit.

Communications and social media

- We need to develop a communication plan, including social media, for the P&R workstreams as a part of the operational plan of the workstream. This will help us in strengthening our stakeholder engagement and communication.