



# Performance & Accountability Report 2022

## HIGHLIGHTS

# From the Director General's Desk



In 2022, wars across borders and continued internal unrest affected supply chains, food security and access to healthcare. The contraction of Gross Domestic Product, increased unemployment and lower consumer spending affected governments' ability to generate resources. Climate change, natural disasters and corruption also strained governments' resources and negatively affected people's lives, with women, girls and marginalised groups often bearing the brunt. Myriad adverse conditions affected countries' ability to provide strong governance, especially when piled upon economies that were still struggling to recover fully from the pandemic.

In such conditions and more than ever, Supreme Audit Institutions (SAIs) needed to maintain and strengthen support of governance in their respective countries. The INTOSAI Development Initiative (IDI), for its part, continued and bolstered its efforts and innovations during the year to help SAIs become more resilient, agile and better enabled.

To this end, our work streams – Independent SAIs, Well Governed SAIs, Professional SAIs, Relevant SAIs as well as Bilateral Support and Global Foundations– focused their efforts on capacity development of SAIs across a spectrum of themes. This included professionalisation of SAIs, enhancing the quality of audits, SAI governance, digitalisation, sustainability, inclusiveness and adaptation to climate change, among others. In these challenging times, we also remained committed to our support for strengthening the independence of SAIs.

The Professional Education for SAI Auditors (PESA) initiative's pilot was successfully completed during the year, with strong interest in the SAI community for a fresh round in multiple IDI languages. Cooperative audits on different themes facilitated by us continued to build SAIs' ability to conduct quality audits compliant with the International Standards of Supreme Audit Institutions (ISSAIs). Initiatives focusing on governance like MASTERY, CRISP, TOGETHER besides the SAI Performance Measurement and Reporting (SPMR) and support to SAIs on SAI PMF forged further forward during the year. Towards the close of the year, at the XXIV International Congress for Supreme Audit Institutions (INCOSAI) we launched new initiatives on Leveraging on Technological Advancement (LOTA), Equal Futures Audit (EFA) and Climate Change Adaptation Audits (CCAA).

Bilateral support to SAIs in challenged situations continued and a new round of dedicated support was finalised under the Global SAI Accountability Initiative (GSAI) and SAI funding opportunities improved with Brokering Upscaled SAI

Support (BUSS). To bring together the SAI community and external stakeholders (international organisations, civil society organisations and regional specialists) to support improved governance, we continued to foster new partnerships and consolidate existing ones. These partnerships enabled us to explore new frontiers and develop and adopt innovative practices in supporting the capacity development of SAIs.

As in previous years, we have met most of our targets, but acknowledge that this would not have been possible without the continued support from our donors, cooperation with our peers in the INTOSAI community and the unstinted efforts of IDI colleagues. With great pleasure and gratitude, I also thank the international SAI community for recognising our efforts through the inaugural Kimi Makwetu Award for Excellence in Capacity Building awarded to us at INCOSAI.

While extraordinarily busy, the year also saw us progressing steadily in the development of our new strategic plan for 2024-2029. We learned a great deal from extensive consultations and a positive mid-term evaluation of the ongoing strategic plan, alongside reviews and evaluations of other initiatives. I am certain this will lead us to an effective and relevant strategic plan, intensifying even further our efforts at capacity development of SAIs in supporting good governance in the coming years.

**Einar Gørrissen**  
Director General

# Global Support, Global Impact

**168**

SAIs participated in long-term IDI capacity development initiatives; 19 in standalone training initiatives; and 167 in knowledge sharing and awareness raising events



**280**

SAI teams supported through 29 long-term capacity development initiatives



**5**

SAIs provided long-term, holistic bilateral support, and four more provided strategic support to secure long-term partnerships



**2808**

SAI staff participated in IDI initiatives, including: 2796 in long-term capacity development initiatives and 12 in standalone training initiatives



**2633**

Staff from SAIs and other stakeholders participated in knowledge sharing and awareness raising events



**43**

SAIs supported to integrate elements of inclusion and gender into their strategic plans and/or audits



**30**

SAIs in fragile and conflict affected situations participated in long-term IDI capacity development



**2645**

Days' worth in-kind support provided by SAIs. Three Strategic Partnerships working together to strengthen public external audit



# Cross-Cutting Priorities

IDI ensured its cross-cutting priorities were reflected throughout its work in 2022

## SAI Culture and Leadership:

SAI development is a change process. This requires committed and effective leadership, and a recognition that change cannot happen without understanding and working within the culture of an organisation. IDI initiatives across all work streams, bilateral support and GFU engage with and support SAI leadership in change processes.



## SAI Communications and Stakeholder Management:

To deliver value and benefits for all, and to embark on successful change processes, SAIs need to be outward-facing organisations, focused on effective communications and stakeholder management. IDI addresses both external and internal



## Inclusiveness and Gender:

IDI's vision is a world where SAIs are gender-responsive, leave no one behind and benefit everyone. Thus, IDI's ambition is to step up IDI engagement on gender, intersectionality and inclusiveness. IDI supports SAIs to be gender responsive organisations and to conduct audits that contribute to gender equality. IDI seeks active collaboration with SAIs, INTOSAI bodies, relevant organisations and stakeholders, and continues its gender and inclusiveness engagement.



# Cross-Cutting Priorities

During 2022, the following examples show IDI’s engagement with leadership, stakeholders, gender and inclusiveness. They also emphasise how different cross-cutting priorities interlink with each other.

## Effectively engaging with SAI leaders and SAI culture

### Third cohort of SAI Young Leaders and mainstreaming leadership and culture across IDI initiatives

We gave SAI Young Leaders (SYL) Awards at INCOSAI 2022 and launched the third cohort of SYL. 19 SYLs from 13 SAIs started their personal journey of discovery and growth. The SYL initiative continues to nurture and grow young leaders by helping them discover themselves, discover their universe, lead people, and add value to their SAIs through their change strategies.

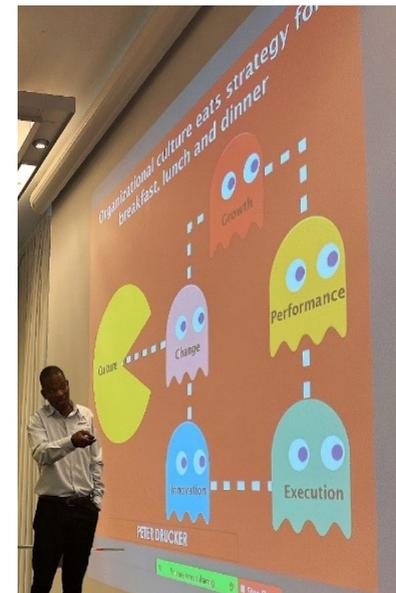
Beyond focused initiatives on SAI leadership, such as in SYL and Mastery, IDI engages leaders in different forms. In 2022, IDI engaged with SAI leaders and key stakeholders in OLACEFS and ASOSAI for ‘Facilitating Audit Impact’. In cooperation with Asian Development Bank (ADB), IDI organised a Leadership



Participants at IDI-ADB Leadership Forum for Sustainable Performance Audit Practices

Forum for Heads of SAIs from six SAIs in Asia Pacific to discuss ‘Sustainable Performance Audit Practices’. SAI leaders also participated in SAI Innovation Market place and Framing Webinars.

Recognising, nurturing and positively influencing SAI culture is an essential ingredient of all our initiatives. In TOGETHER, we explore the role of SAI culture and the organisational environment explicitly and in relation with topics such as people management, motivation and performance. In SPMR, SAI culture is consistently ranked among the top three factors for positive strategic management and is part of our change management module.



Discussions on the role of SAI culture for strategic management

# Cross-Cutting Priorities

## Creating strong coalitions for raising SAI profiles and impact

### Engaging Stakeholders in IDI's governance and independence work

SAIs can be key actors in the accountability eco-system. For that, they need to successfully identify, build and manage stakeholder coalitions. IDI can play an important role to support such efforts.

In 2022, we brought together SAI leaders with key experts on Public Finance Management (PFM) from the IMF, the World Bank, the European Investment Bank and the Swedish Council for Fiscal Affairs, to discuss future trends in PFM and the role of SAIs. We also teamed up with development partners such as German Agency for International Cooperation (GIZ) and the Inter-American Development Bank (IADB) to use and apply governance-related tools such as the Information Technology Maturity Assessment (ITMA) and the eSAI PMF tool.

We also stepped up our engagement with partners such as the Extractive Industries Transparency Initiative (EITI) and Transparency International (TI), to advocate to broader communities on SAI independence and connect with high-level actors across the accountability ecosystem. In October, IDI co-hosted a joint workshop with EITI on "Strengthening Public Oversight of Extractive Industries" to bring together different stakeholders involved in the audit and oversight processes of extractives. And in November 2022, IDI co-published a resource kit for Civil Society Organisations (CSOs) with TI to raise the profile of SAIs as institutional oversight actors and to highlight opportunities where organisations can partner with and champion the work of SAIs as part of their advocacy work.



**Stakeholders from EITI, Norad, OECD and GIFT at the joint IDI-EITI workshop in October 2022**

In 2022, we continued to strengthen our partnerships both within and outside the INTOSAI community. Together with the INTOSAI CBC we organised the INTOSAI Regions Coordination Platform (IRCP) to bring together INTOSAI Bodies and Regions for discussions on the future of capacity development. This fed into the operational plan of Goal 2 of INTOSAI Strategic Plan and the strategic plan of IDI.

We cooperated with INTOSAI and UN bodies to create awareness of the contribution of SAIs to the 2030 Agenda for Sustainable Development. To facilitate audit impact (FAI), we invited key stakeholders from CSOs, development partners, parliaments and audited entities to FAI Ignite workshops. The workshops also resulted in statements of commitment for FAI.

# Cross-Cutting Priorities

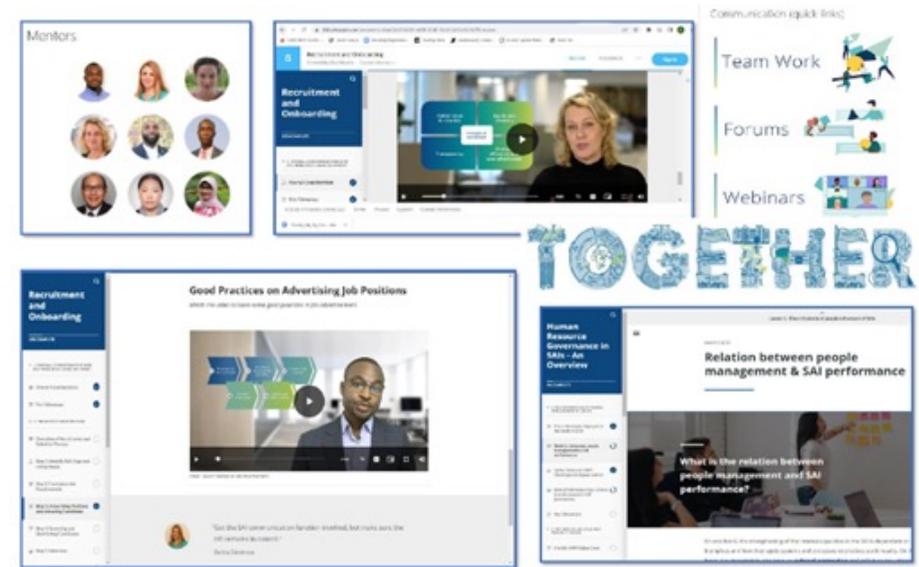
## Contributing to positive change

### Gender and inclusion as integral part of our support to SAIs as institutions and in their audits

Under [SPMR](#), we worked with eight SAIs to assess their gender and inclusive external and internal environment, audit and non-audit practices. These gender analyses were used together with the results of the SAI PMF and stakeholder assessments to inform strategic priorities. As part of our work on TOGETHER, we drafted the chapter on Diversity Management for the update of the 2022 CBC guide on Human Resource Management.

Inclusion was also a common theme across the three initiatives we launched at INCOSAI 2022. While [EFA Changemakers](#) focuses on creating change agents to enhance SAI's audit contribution to equality and inclusion, the CCAA has inclusion as a cross cutting theme across adaptation thematic areas. The LOTA Pioneers initiative will raise awareness and encourage SAIs to think about inclusion in auditing the use of technology by governments. The LOTA Scan tool also provides SAIs with inclusion questions to be asked while scanning their environment to develop strategies for auditing technology.

Several of IDI's partner SAIs in challenging contexts have also clear ambitions for auditing national challenges related to Gender, Diversity and Inclusion. Through our support of the Accelerated Peer-support Partnership programme (PAP-APP) the SAIs of Guinea, Madagascar, Niger and Togo have embarked on audits in these areas. Final reports are expected in 2023.



BRINGING EQUAL FUTURES TO THE SAI AUDIT WORLD

# Performance Against Key IDI 2022 Targets

Indicator	Target	Result
<b>Global Outreach:</b> Number of SAIs participating in IDI initiatives in 2022	140	187
<b>Independent SAIs:</b> Cumulative % of cases of threats to SAI independence referred to IDI to which IDI helped develop a coordinated stakeholder response to support the SAI, issued within 30 days of referral	100%	75% <sup>i</sup>
<b>Well-Governed SAIs:</b> Cumulative number of SAIs (supported by Well-Governed SAIs work stream) that finalise a SAI-level strategic plan	25	36
<b>Professional SAIs:</b> Cumulative number of SAI auditors passing assessments to receive PESA-P certificate of competence	300	184 <sup>ii</sup>
<b>Relevant SAIs:</b> Cumulative number of SAIs supported by IDI which submit (ISSAI-based) cooperative audit reports (where data analytics has been used in the audit process)	10	13
<b>Bilateral Support:</b> Cumulative number of SAIs in challenging environments supported bilaterally by IDI to conduct peer supported audits (e.g. on COVID-19 spending) and disseminate the findings.	5	4 <sup>iii</sup>
<b>Global Foundations:</b> Cumulative number of SAIs supported by IDI (through all mechanisms) to submit capacity development proposals to potential funders/ providers of support	70	122
<b>Inclusiveness and Gender:</b> Cumulative number of SAIs supported to integrate elements of inclusiveness and gender in their strategic plans	15	16

Performance against all targets in IDI's 2022 plan are reported in the PAR appendices

- i. Cases have grown in complexity and require in-depth analysis, broader stakeholder consultation, and at times external legal expertise which makes the 30 days deadline difficult.
- ii. Target not achieved owing to participants deferring examination attempt to 2023. Prediction for pass rate was optimistic even though moderation revealed that the standard of examination was appropriate.
- iii. Democratic Republic of Congo audit to be taken up in 2023. Higher target was set in 2019.

# IDI Work Streams



**Independent SAIs**  
WORK STREAM



**Well-Governed SAIs**  
WORK STREAM



**Professional SAIs**  
WORK STREAM



**Relevant SAIs**  
WORK STREAM



**BILATERAL  
SUPPORT**



**GLOBAL  
FOUNDATIONS**





# Independent SAls Work Stream

## Performance Snapshot

### Broader Stakeholder Engagement

- Contributed to the work of the IDC Goodwill Ambassador for SAI Independence Initiative
- Engaged with global networks of CSOs and PFM Organisations



### Effective Use Of Digital Channels

- 20000+ downloads on the SAI Independence Resource Center (SIRC)
- 2500+ visitors on the SIRC
- Communication material on SAI Independence



### Timely Response to Emerging Threats

- Significant increase in the number of SAI Independence Rapid advocacy Mechanism (SIRAM) cases received
- Development of proactive approach to support SAI Independence



### Publication of Knowledge Products

- Literature review on SAI Independence
- Study on the impact of COVID-19 on SAI independence



### Provision of Agile Support to SAls

- Targeted support to SAI Leadership through Mastery Initiative
- Enhanced country level support through greater synergies with other units and partners





# Independent SAIs Work Stream

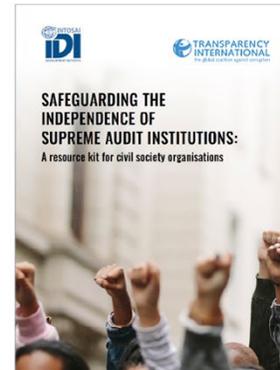
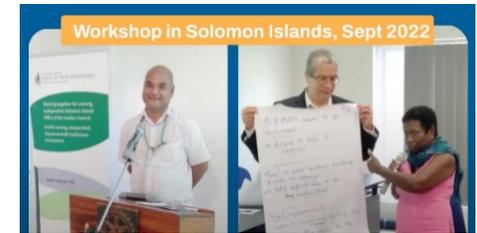


## Protect and Enhance SAI Independence

### Effective country level support for SAI independence

Independence is crucial for effective and credible SAIs. Data from the INTOSAI Global Stocktaking Report (GSR) 2020 shows that SAI independence has declined in recent years. At the same time, the demand for assistance has increased. In Madagascar, we contributed, alongside Donors, to provide the foundation for greater financial autonomy for the SAI. This was done by changing the position of the SAI in the budget structure through giving the SAI more control in the budgetary framework. This revised structure will be effective from the fiscal year 2023 and will give more leeway to the SAI in planning for and managing its financial resources.

In Gabon, following the adoption of the SAI's organic law in 2021, we continued our support by providing the SAI a platform to present to its stakeholders, the Secondary Law necessary for the implementation of the Organic Law, which has now been tabled.



## Mobilise Advocates for SAI Independence

### Partnering with global actors for greater impact

IDI partnered with TI through its SANCUS (*Strengthening Accountability Networks among Civil Society*) project to connect to an actor with a substantial capability to provide impactful outreach and communications via social media and leverage on TI's reputation in the transparency space. The partnership led to the development and publication of "Safeguarding the Independence of Supreme Audit Institutions: A Resource Kit for CSOs". The Resource kit, which is now available in all IDI working languages has been widely shared and has been instrumental in promoting the partnership between IDI and TI.

This dynamic was also replicated at the country level in Solomon Islands, where the Auditor General and his team hosted a pre-release workshop to explore the potential of the kit's content in an environment where little SAI-CSO collaboration was happening today.



# Well-Governed SAIs Work Stream

## Performance Snapshot



Strategic Management		Organisational Management		Risk and Resilience	
<p>New set of jurisdictional control indicators</p> <p>E-SAI-PMF launched</p> <p>CAROSAI facilitation programme Round 2</p> <p>SAI PMF implementation strategy developed and approved</p>	<p>Suite of success stories expanded</p> <p>Eight workshops delivered in four languages</p> <p>10 SAI field visits to enhance learning</p> <p>Regional strategic management workshop and guidance</p> <p>Positive external evaluation of SPMR</p>	<p>Open House sessions in AFROSAI-E, ASOSAI and EUROSAI</p> <p>eLearning course on HRM Fundamentals designed and delivered</p> <p>Pilot round with 13 SAIs ongoing</p>	<p>Approach and material developed, incl. integration of gender</p> <p>Pilot round of initiative for five SAIs in AFROSAI-E region ongoing</p> <p>Application of SAI-ITMA tool underway</p>	<p>Masterclass on Foresight and Public Financial Management developed and delivered for 13 SAI leaders with speakers from IMF, World Bank, European Investment Bank and Swedish Fiscal Policy Council</p> <p>Masterclass on inclusive leadership in preparation</p>	<p>Approach expanded to include risk and crisis management and business continuity</p> <p>Pilot workshop delivered to 38 SAI staff from 18 SAIs from the AFROSAI/E region</p> <p>Guidance material in update</p>

### IDI-supported SAI outputs 2022

10/ 11	36	39	23
SAI PMF/ stakeholder analyses assessments completed	SAI strategic plans finalised	Operational plans finalised	SAI performance reports prepared

### Key delivery figures Well-governed SAIs 2022

6	16	12	41
Product development meetings	Awareness-raising events	Capacity development workshops	SAI leaders participating in education or awareness-raising



## Well-Governed SAIs Work Stream

### Recognising the success of the SPMR initiative

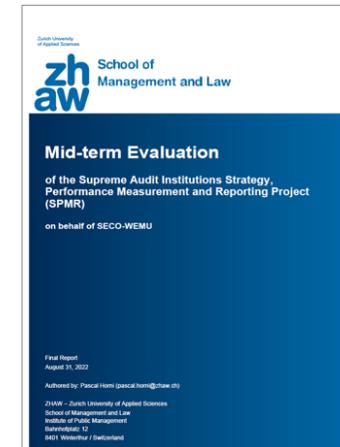
#### External validation of the strength of IDI's flagship strategic management initiative

When SPMR commenced with a pilot in 2018, the unknowns greatly exceeded the certainties. How to design and develop a broad capacity development initiative that fits not only diverse regions, but also diverse SAIs? How to expand from straightforward strategic planning to the much more complex concept of strategic management?

In many respects, the SPMR team had to rely on the very same toolbox and instruments as the ones it was bringing out to SAIs. Solid understanding of SAI needs and challenges, an ambitious but realistic long-term strategy for the initiative, and solid operational, monitoring and reporting processes focused on learning all ensured SPMR could become one of IDI's broadest and most well-known initiatives during the last five years, yielding a wealth of SAI success stories.

As of 2022, SPMR has so far provided support to 50 SAIs, facilitating final or draft final SAI PMF assessments, SAI strategic and operational plans in more than 70% of those. The SAI Strategic Management Handbook, a global public good published at the end of 2022, has been downloaded over 10,000 times.

In 2022, a total of 25 SAIs teams from four of the six SAI regional groups participating in SPMR gathered to exchange lessons learnt and provide feedback on how the SPMR approach has worked in practice. Among the aspects they valued most was the adaptive and inclusive support provision, the focus on promoting ownership and SAI contribution to impact and the continuous engagement with SAI leadership. In the words of SAI Kenya's AG and IDI Board Member, Ms. Nancy Gathungu,



SPMR Knowledge-Sharing workshop for the AFROSAI-E and EUROSAI regions, June 2022

**“Using the SPMR approach, we have embarked on monitoring and evaluation, which we believe will enhance not only our effectiveness in the implementation of our strategy, but also our credibility as an institution”.**

The Swiss State Secretariat for Economic Affairs (SECO-WEMU) commissioned an independent external evaluation of the initiative and the positive report highlighted the relevance, coherence and effectiveness of the initiative.



# Well-Governed SAIs Work Stream

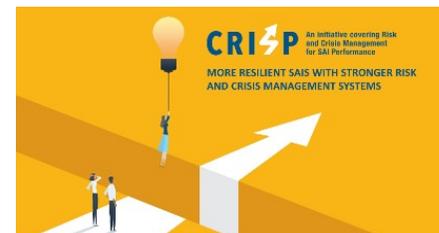
## Taking a deep dive into SAI organisational management, risk and resilience

### Four initiatives under the Well-Governed SAIs work stream move into delivery stage

2022 marked the culmination of efforts that the Well-Governed SAIs work stream had invested since 2021 in developing four new initiatives. These initiatives venture into areas that have emerged as critical governance needs of SAIs related to organisational management, risk and resilience.

Keeping up with technology by ensuring the SAI itself is well-trained and equipped to deal with digital tools and communication is crucial for forward-looking SAIs (pICTure). SAIs also need to address human resources holistically, by not just focusing on training or competencies, but also by looking to processes, ethics and inclusivity (TOGETHER). COVID-19 is just one of the many external risks and crises that SAIs face, but few are equipped with the tools to identify and manage such complex situations (CRISP). Finally, SAI leaders can benefit from exposure to experts beyond the SAI community and master new topics and skills (MASTERY).

In 2022 we not only finalised a solid set of pilot course and thematic material for each new initiative, based on inputs of experts across the SAI community, but also moved into supporting selected pilot groups of SAIs. Five SAIs participate in the pICTure pilot, and 13 in the TOGETHER. The inaugural risk management workshop under CRISP counted 18 participating SAIs. 13 Heads of SAIs joined the latest MASTRY event on the topic of PFM and Foresight, where they were joined by experts from IMF, the World Bank and others.



Inaugural CRISP workshop in AFROSAI-E, December 2022

While the pilots require substantial efforts and a flexible implementation approach, they have already yielded rich findings on how to best address SAI needs and follow a follow a pace and structure that promotes sustainable capacity development.



# Professional SAs Work Stream

## Performance Snapshot



## Professional Education for SAI Auditors-Pilot (PESA-P)

The 184 SAI Auditors graduating PESA-P reported feeling proud, happy and motivated. After undertaking 70 hours of online education, completing an initial professional development portfolio and sitting two assessment exams many participants felt relieved and even exhausted when PESA-P concluded in 2022. The pilot was successful with 521 SAI auditors completing the mandatory activities to become eligible for the exam and 460 SAI auditors across 72 countries sitting assessment exams. In addition to the 184 SAI Auditors who were certified a further 141 SAI Auditors passed one exam and have the opportunity to resit in 2023.

SAI Leadership found that PESA-P supported them in developing SAI Auditors:

**“indeed this has been a valuable learning experience for all our auditors. Although preparation and study thereof, has taken considerably longer than expected, the general comment was that at the end it was all more than worth it”**



SAI Auditors reflected on the education:

**“It is not a conventional method of delivery, it is innovative and really gets the learning across including the applicable tools and judgements”**



**“Even as a senior auditor I had those ‘ah ha’ moments. There was enough detail to understand why you do things a certain way not just the how”**



Throughout the PESA pilot SAI Auditors participated in an initiative that was innovative and inclusive representing a partnership between IDI and the SAI to provide professional education for SAI Auditors.





## Professional SAIs Work Stream

SAI teams that participated appreciated the initiative as it was the first time they applied the agile approach and considered Inclusiveness in a compliance audit.

SAI team reflections on the TAI audits:

“The instructions received during the training, along with the support and feedback from Mentors, IDI representatives, and other SAI participants during the execution of the TAI audit, have been very beneficial to our Office. We have been able to impart that knowledge to the other staff members within our SAI, resulting in the use of agile auditing in some of our audits. The client welcomed the report, including the recommendations made. Overall, it was an excellent experience conducting the TAI audit”.



**SAI Saint Lucia**

“The TAI Audit initiated by IDI assisted us in conducting an impactful audit by organizing webinars facilitated by relevant organizations such as GAVI - the Vaccine Alliance, and sharing resources that we referred to while identifying the risks regarding the subject matter. Conducting the “Compliance Audit on the Transparency, Accountability and Inclusiveness of COVID-19 Vaccine Rollout in the Maldives” enabled our SAI to add value to the vaccine rollout procedure and systems in the country by providing constructive recommendations to the auditee”.



**SAI Maldives**

“The TAI audit helped the audit team promote transparency, accountability and inclusiveness, and focus not only on the transaction level but also on the framework level, in government spending and program implementation. Moreover, it provided guidance on how the audit shall be properly planned, executed and reported in accordance with Compliance Audit Standards”.



**SAI Philippines**

Mentors supported the SAI teams in conducting the audit as an in-kind contribution to the IDI. Their dedication and commitment were pivotal to the success of the initiative. Some Mentor reflections

“In my experience, the distinct feature of the TAI Audit Initiative, among others, is that it focuses more precisely on creating audit impact and the application of flexible and agile audit approaches and collaboration with the stakeholders. It encourages SAIs to respond as promptly as feasible to the emerging issues that impact public life through collaborative, quality and impactful audits to promote enhanced transparency, accountability and Inclusiveness in the use of public resources”.



**Mr Chandra K. Bhandari, mentor from SAI Nepal**

“The TAI initiative made it easier for the audit approach to be complemented with issues such as inclusion, being able to point out and correct those aspects in which it did not reach the most vulnerable population, which as we all know represents the largest percentage of the Honduran population”.



**Mrs Sonnel Marielos Márquez, mentor from SAI El Salvador**

“As a mentor, I learnt new skills, remote coaching, agility and empathy, which can enhance my judgment, collaboration and problem-solving capacity. I came out with the ability to coach members different from my SAI and areas of expertise. I now believe that it's not only the mentee who gain knowledge but also the mentor who can gain knowledge and skills enhancement”.

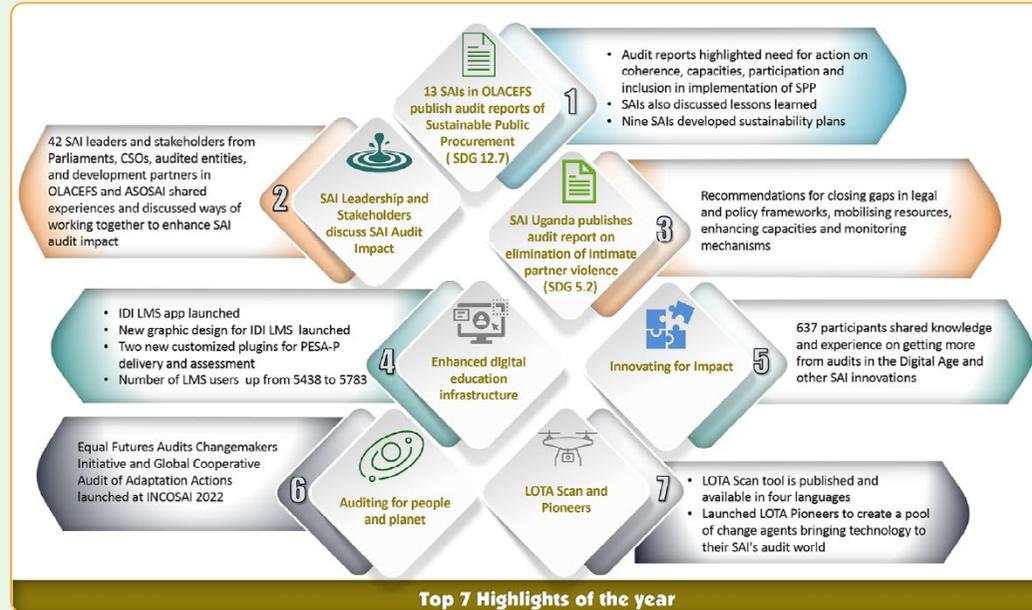


**Faithmary Manyangadze, mentor from SAI Zimbabwe**

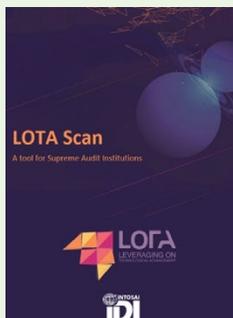


# Relevant SAs Work Stream

## Performance Snapshot



## A tool for Supreme Audit Institutions to strategize for auditing technological advancement



In response to rapidly changing environment and technology development, IDI has developed a LOTA Scan Tool to help SAIs in making better use of technology in fulfilling their audit mandates, by planning technology-specific audits, developing technology skills and introducing new technologies into the SAI audit practice. The LOTA Scan is a tool for SAIs to analyse their internal and external environment in the use technology in audits and use of technology by governments. The

LOTA Scan part related to external environment assessment helps identify areas where technology audits are required and outlining technology-related audit projects to be included in SAI's strategic audit portfolio. At the same time, external environment assessment helps identify the technological needs of SAIs for using technology in audits. In turn, the internal environment assessment

helps to assess the current state at the SAI and how well SAI responds to the technological needs arising from the external environment.

The LOTA Scan Tool was developed by the international team of experts. The work on LOTA Scan started in late 2021 and was completed in 2022. The tool consists of LOTA Scan Guide, LOTA Scan Canvas Template and LOTA Scan Question Bank. The LOTA Scan Tool is available in English, Arabic, French and Spanish. More information on LOTA Scan Tool can be found [here](#).

**“IDI's LOTA initiative under Relevant SAI is an important initiative for Technology journey of SAIs. In an era when the good quality trainings are available, LOTA initiative goes beyond training to empowerment to SAIs. LOTA Scan provides a tool to SAIs to assess the capabilities, environment to decide its technology path for auditing”.**



**Vikash Kumar, Director, Information Systems, The C&AG of India**



## Relevant SAIs Work Stream

### Are governments promoting and implementing Sustainable Public Procurement (SDG 12.7)

Thirteen SAIs in OLACEFS issued audit reports and made recommendations after participating in the “Cooperative Audit on Sustainable Public Procurement using data analytics”, linked to SDG 12.7 (CASP). here.

Participating SAIs told us that CASP has helped them get a better understanding about their countries commitments towards SDGs and the arrangements for implementation. It also helped them assess the extent to which their governments are promoting sustainable public procurement as a strategic instrument for green and inclusive growth. Supported by IDI, some of the SAIs have developed sustainability plans. Some of the plans include plans to develop holistic SDG strategies, follow up on Sustainable Public Procurement (SPP) recommendations SAIs also plan to mainstream data analytics in their audits. Most importantly they plan to explore ways by which the 2030 Agenda principle of “Leave No One Behind” can be a part of their audit approach.

**“We are prioritizing the SDGs by making them a central part of our new strategic plan. It is also part of our objectives to incorporate an inclusive approach to these audits, while also integrating it into our organizational culture”.**



**Camilo Benitez Aldana, Auditor General of SAI Paraguay**

**SAIs recommended:**

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



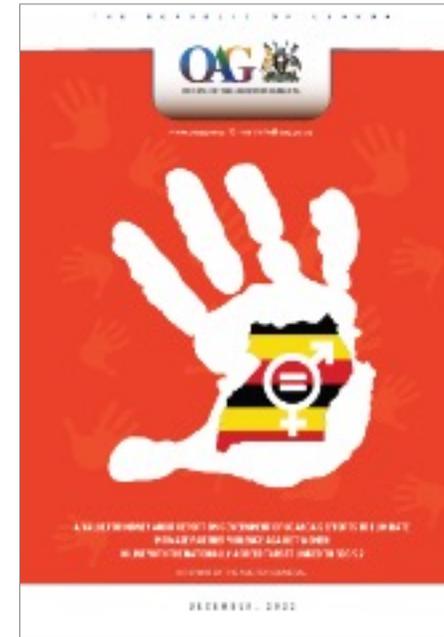
## Relevant SAIs Work Stream

### Uganda at risk of not meeting targets of elimination of intimate partner violence against women (SDG 5.2)

Following IDI support, SAI Uganda has published its audit report on **Elimination of Intimate Partner Violence Against Women, IPVW (linked to SDG 5.2)**.

The report concludes that *“Although the Government of Uganda committed to eliminate Intimate Partner Violence against women and girls (IPVW) 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. [Read the full report](#) SAI Uganda told us that the audited entity (Ministry of Gender, Labour and Social Development- MoGLSD) largely agreed with the audit findings on prevalence of IPV and progress towards attaining the SDG target on Elimination of IPVW. They committed to addressing the audit issues by reminding the Local Governments of their obligation to plan and budget for GBV prevention and response and accurately capture GBV data in the existing databases.*

*Looking ahead, SAI Uganda said that ‘The Office of Auditor General in its corporate plan intends to undertake at least one gender related audit every year. This has been strengthened through capacity building with training of staff in gender audits. The office currently has five ILO Certified Participatory Gender Audit Facilitators, who continue to mentor and coach others through the gender audits done, Risk profiling of gender issues should help identify areas of more and targeted audit interventions.’*



**“The guidance provided through the IDI SDG Audit Model, ISAM, made it easier to execute the audit. The approaches proposed in the ISAM did not only assist us on assessing auditee performance, but also served as a useful tool for improving awareness amongst the stakeholders on the importance of the whole-of-government approach, collaborations and coordination of efforts aimed to achieving targets. As a team this audit gave us an opportunity to reflect on the positive role the SAI can play through auditing areas that impact on the lives of ordinary citizens”.**



**SAI Uganda takeaways**



# Bilateral Support

## Performance Snapshot

### Somalia

- On the job support throughout the audit cycle for the annual financial and compliance audits that were published'
- High-level stakeholder seminar on how to understand and follow-up audit findings
- New and result oriented strategic plan developed for 2023-2027



### South Sudan

- Successfully conducted a 2nd audit on emergency funding by the IMF, with IDI and SAI Kenya support
- Historic audit of the first financial statements of South Sudan initiated
- Professionalization of staff through PESA-P and CPA facilitated
- Office-wide roll-out of laptops and digital platform



### Madagascar

- Peer support contributed to finalization and publication of an audit of gold mining and a public policy evaluation of water sanitation
- Legal assessment made, and proposal of upgrading the budget position of the SAI was accepted and implemented. This increases the financial autonomy for the SAI
- Website launched and main activities have been posted in social media



### The Gambia

- Peer support contributed to the SAI issuing hard-hitting audits on annual government accounts, COVID-19, and performance in key sectors including trade, agriculture, utilities and immigration
- An innovative champions programme for Excel and report writing skills
- Training and practice on media engagement, interviews, crisis response, and communications



### DRC

- A performance report of the SAI was completed for the first time
- An operational plan for 2023 with input from all the departments of the SAI was developed
- A communications strategy and plan for 2023 were developed



### Accelerated Peer-support Partnership (PAP-APP)

- Model hybrid event and experience sharing for key providers to SAIs in challenging contexts held
- "PAP-APP Declaration of project governance" discussed at INCOSAI
- Peer partner agreements entered with SAI France, Gabon, Morocco and Tanzania for country projects



# Bilateral Support

## SAIs in challenging contexts engage stakeholders to promote impact of audits

### SAIs of The Gambia, South Sudan, DRC and Madagascar take actions for engaging stakeholders

Audit reports of great national importance have been issued by IDI's partner SAIs in challenging contexts over the last years. The question is then if these audits will lead to improvements in the public sector, especially if the parliamentary oversight is weak. In 2022 each of the SAIs have taken important steps to enable discussion and follow-up of audit findings. It is interesting to note how the actions taken vary as there are unique political situations and channels for reaching stakeholders in the countries.

In the Gambia, workshops and targeted meetings with Parliament were followed up by not just more hearings on reports, but also strong statements from the Public Accounts Committee and individual parliamentarians calling for action on recommendations. The SAI reached more citizens by holding a regular radio talk show called *NAO Public Hour*, bringing in staff to explain the office's mandate, processes, and major reports, and to answer questions from citizens calling in. And the SAI's first ever video explainer was published, translated into four local languages and sign language, and shared via television, radio and online platforms to all major regions of the country. Further a *Citizens Feedback Portal* was added to the website to collect more feedback and ideas from stakeholders.

In the DRC the SAI established their own youtube channel to be able to share audit findings for a wider audience. This is an important step of their new communication strategy supported by peers.



### Citizen friendly communication by NAO, The Gambia

In both South Sudan and Somalia, the Parliaments have not been active and available for contact with the SAI. In both countries the SAIs succeeded in 2022 to establish contact with the Public Accounts Committees. This has laid a good fundament for further engagement on how to follow-up on the many audit reports submitted to the national assemblies in both countries.

# Bilateral Support

## Including the regional public audit entities strengthen the national audit effectiveness

### SAI Madagascar and SAI Somalia actively collaborates with regional audit entities

In several countries there are regional audit entities which are important for the overall national control of public resources. In some, the SAI relies on audits done by regional entities for its compiled audit report. In others, part of the SAI mandate is to enable collaboration between the public sector audit units. For IDI in its bilateral support it has been important to assist the SAIs to approach regional entities strategically, and find ways to include them in work where there are strong synergies from collaboration.

In Somalia the SAI has since 2018 invited the regional entities of the Federal Member States for annual strategic discussions. The regional entities have also been invited to take part in the work to customize audit manuals and develop a new audit act. In 2022 staff from five regional entities took part in audits done by the Federal SAI in Mogadishu. The staff were provided with training and mentoring. This was seen as an effective way the federal SAI could share its achievements and enhanced audit capacities with the regional entities. It has laid a good fundament for continued peer collaboration within the country.

In Madagascar the regional entities, “Financial Tribunals”, are invited in as observers in the overall governance of the **Transparency & Accountability Through Audit of National Accounts (TANTANA)** project. They participate in project activities, including audit training, communication, strategic management and gender awareness. In 2022 two audits supported by peers were carried out by the Financial Tribunal themselves or with their contribution. This is increasing the effectiveness of the financial control and raising accountability at local level.



Officials from SAI Somalia



The Court of Accounts Madagascar



## Global Foundations

### Strategic Partnerships

- IPU Partnership kicked off with joint online high-level event for SAI Leaders and Parliamentarians
- Partnerships with IMF continued. Publication of jointly authored book chapter on SAIs

### Brokerage

- The Global SAI Accountability Initiative (GSAI) developed and launched
- The Brokering Upscaled SAI Support initiative (BUSS) successfully developed, launched and piloted

### Measuring and Monitoring SAI Performance

- Launch of new GSR website
- Work initiated on Global Survey 2023

### Advocacy and communications for behaviour change

- Integrated gender equality in annual communications & advocacy
- Introduced media platforms including media monitoring and social media aggregator to facilitate communications and outreach
- Publication of country cases on audit of emergency funding

## Bringing together SAIs, donors and partners to capitalize on development opportunities

### Following the success of funding INTOSAI Policy, Finance and Administration Committee (PFAC) and Saudi Fund for Improved SAI Performance (FISP), GFU applies simplified processes across brokerage

The **BUSS initiative** – was developed, launched and piloted in 2022. Rolled out on a regional basis, it has its own brand as a ‘vehicle’ for donors and partners’ priorities to meet with SAIs needs. The first BUSS pilot was delivered in CREFIAF. This event proved successful in bringing seven regionally based donors together with fifteen CREFIAF members to discuss priorities and potential synergies to allow achievement of common goals. A quick win from the first BUSS was SAI Burkina Faso who agreed with the World Bank and African Development Bank to receive future capacity development support while the SAI will audit donor-funded projects. Within BUSS, GFU also assisted with the dissemination and roll out of the 2nd round of the Saudi FISP grant across all INTOSAI regions. As a result, 45 SAIs globally were granted support for ICT infrastructure, accounting for a total of \$1,371,000 USD.



The **GSAI initiative** – was developed and launched in August 2022. With its principles and approach for assisting SAIs working in challenging environments, the GSAI targets eight SAIs from ASOSAI (Kyrgyzstan and Tajikistan), ARABOSAI (Lebanon), CAROSAI (Belize, Dominica, Haiti), CREFIAF (Benin) and OLACEFS (Honduras) to receive tailored country level capacity development support for the coming years.

GFU supported the GSAI committee with establishment and framework for GSAI, including the partnerships with peers, donors and implementing partners will deliver financial support, resource persons and technical assistance. Together with IDI Bilateral Unit GFU designed and planned the GSAI Initiative, resulting in draft country plans and partners setup for each of the selected SAIs.



## Partnerships work continues to confirm the need for stronger oversight



### Publication of jointly authored IDI and IMF chapter on role of SAIs in Sub-Saharan Africa

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.

### Parliaments and SAIs partnering for greater audit impact and accountability

2022 confirmed the mutual interest and benefit of bringing Parliaments and SAIs closer, through the development of an IDI- Inter-Parliamentary Union (IPU) partnership. IPU and IDI organised a joint digital high-level event for Members of Parliaments and Heads of SAIs, where 350 representatives of both institutions from 97 countries shared experiences and best practices on how to strengthen accountability through the collaboration. At the end of the year IDI's Director General also spoke at a high-level panel on oversight in development led by IPU, during the Effective Development Cooperation Summit 2022.

Read the report here: [Parliaments and SAIs partnering for greater audit impact and accountability | Inter-Parliamentary Union \(ipu.org\)](#)

# Delivery during crisis and beyond

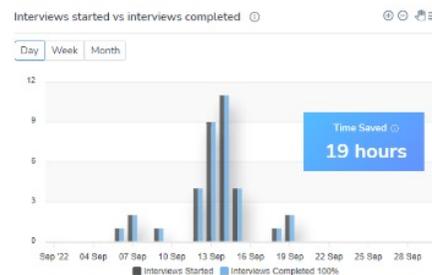
Moving beyond the pandemic, in 2022 IDI renewed its commitment at delivering inclusive capacity development support. Our focus has been on developing and updating our systems and processes for improving accessibility to our support. For this, we have relied on a mix of online, onsite and hybrid means.

## Digitally Integrated SAI Community and Stakeholders for Effective Capacity Development

We used digital platforms to supplement our on-site outreach. Events were conducted across work streams for ensuring sharing of knowledge, experience and expertise. We conducted a webinar on support to the IDC Goodwill Ambassador for SAI Independence. Online platforms will be used for advocacy on SAI Independence. We had online events on SAI PMF and SPMR initiatives. A Leadership Masterclass on "SAIs and Public Financial Management: a Foresight Exercise" was organised.

In 2022, we used a digital interview platform in the selection process of SYL candidates. This made the process more efficient – candidates recorded interviews and the panel reviewed them at the convenient time. inclusive – all the candidates were asked the same questions and everyone had the same opportunity. collaborative – the panel could score the interviews individually and share the comments in the platform.

During the year, we increased the use of videos across initiatives to increase awareness and outreach on different issues pertaining to SAIs governance and performance. Among those were a video to introduce the TOGETHER initiative and two videos on SAI PMF. We also developed a video summarising the progress of SPMR.



## Research and Experiments Opening up New Frontiers



Our initiatives delivered during the year have been innovative in addressing key challenges for SAIs that have not been covered before. These include areas like professional education for SAI auditors,

leveraging on technological advancements, strategic management framework for SAIs, equal futures audit etc. In terms of delivery mechanisms, we experimented with a substantial shift from process-based guidance to writing 'playbooks' for SAIs. We continued with our portfolio of experiments to support exploration and innovation in new areas. These would include audit analytics and approaches for auditing climate action. We conducted research and prepared implementation strategy, including topic selection, delivery mechanisms and expected outputs for the Mastery initiative. Extensive research was conducted for developing the SAI Independence portfolio. Research function expanded through strategic partnerships with academia and global networks including World Justice Project (WJP), Extractive Industries Transparency Initiative (EITI) and Transparency International (TI). Preliminary discussions were also initiated with the European Research Centre for Anti-Corruption and State Building of the Hertie School of Governance in Berlin.

# Delivery during crisis and beyond

## Frameworks, Tools and Apps for Guided Performance Enhancement



During the year, our products including guidance, handbooks and other resources were developed and disseminated in line with the applicable ISSAIs and best practices. The SAI Independence Resource Kit was made available to Civil Society Organisations. Project StORy launched the SAI

Strategic Management Software. SAI HR Basics Course and HR Integrated Assessment Tool will help the SAIs in streamlining their HR management. To leverage technology for audits, we developed the Leveraging on Technological Advancement (LOTA) scan tool. 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.

## Continued Reliance on Improved and Updated IDI Learning Management System and eLearning



IDI LMS continued to be a key tool for the delivery of our initiatives. An IDI LMS customized app was launched early in 2022 and new accessibility functions were added. These features showcase our commitment to inclusiveness. A more inclusive IDI LMS enables learners to

connect using mobile devices and improves the user experience of learners with visual and auditive disabilities.

To promote learning on phones and tablets and offer a better user experience, IDI launched its first app in May 2022. Learn IDI is available in Apple Store and Google Play as a free download. Experimentation has shown us how much our learners in SAIs around the world rely on their devices to access IDI's learning material. By using this app, SAI learners will have access to IDI LMS, both online and offline, from anywhere and on any device.

An Education, Assessment and Reflection framework was used for delivering professional education for SAI auditors through digitized units and models on integrated education and professional development platform. For focussed support to SAIs, remote support through digital means was provided in addition to on-site support. The integrated provision of educational and technical resources, audit support and knowledge sharing for all IDI initiatives was managed through online platforms.

# Working in Partnership

IDI aims to enhance the value and benefits of all support provided to SAIs, whether this is led by IDI, INTOSAI organisations, development partners or civil society organisations. Partnering with organisations that share IDI's vision is

fundamental to maximising IDI's value for SAIs. During 2022, IDI engaged in strategic partnerships with the following organisations.



The INTOSAI Community has agreed on a shared vision and set of strategic priorities as set down in the [INTOSAI Strategic Plan 2023-2028](#). IDI partners with many INTOSAI bodies to support delivery of the INTOSAI plan, as well as the IDI Strategic Plan.



The INTOSAI Professional Standards Committee leads efforts to provide relevant and clear professional standards and guidance to SAIs. Under a signed terms of reference, the IDI cooperates with the PSC and its sub-committees on [Financial Audit and Accounting](#) (FAAS), [Compliance Audit](#) and [Performance Audit](#) in supporting SAIs in ISSAI implementation. Such cooperation includes working together on global public goods, professional education for SAI auditors, quality management and helping SAIs in conducting high quality audits.



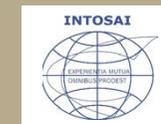
As the INTOSAI advocate and custodian for SAI capacity development, the Capacity Building Committee (CBC) is a key partner for the IDI. To maintain, promote and utilise SAI PMF for the advancement of SAIs, the CBC acts as custodian of SAI PMF and provides strategic guidance, whilst IDI takes the operational lead on SAI PMF support, coordination, and facilitation. The CBC and IDI also cooperate on auditor professional development initiatives, including IDI's PESA-P Pilot, Together and other initiatives.



The [Knowledge Sharing Committee](#) (KSC) encourages SAI cooperation, collaboration, and continuous improvement. The KSC, and its sub-committees, have been a key partner for several IDI initiatives



The INTOSAI Policy, [Finance and Administration Committee](#) (PFAC) ensures INTOSAI is an effective, accountable, and inclusive international organization. It coordinates preparation and monitors deliver of the INTOSAI Strategic Plan and oversees INTOSAI's resources. PFAC and IDI collaboration includes that on the INTOSAI-Donor Cooperation



The INTOSAI [General Secretariat](#) is INTOSAI's permanent body, supporting all INTOSAI committees and activities. It acts as INTOSAI's leading liaison with the United Nations. This makes it a key partner for IDI's work with UN agencies on supporting SAIs to audit national efforts to implement the UN Sustainable Development Goals (SDGs). IDI and the General Secretariat also partner in efforts to advocate for greater SAI independence.

# Working in Partnership

## INTOSAI Regional Organisations



IDI works in close cooperation with [AFROSAI](#), [ARABOSAI](#), [ASOSAI](#), [CAROSAI](#), [EUROSAI](#), [OLACEFS](#) and [PASAI](#), as well as sub-regional bodies [AFROSAI-E](#), [CREFIAF](#) and [ASEANSAI](#). The regions provide a crucial link between IDI's global perspective, and the specific strengths, challenges and needs of their member SAIs. These bodies are key partners for the delivery of many IDI initiatives.



Comprising INTOSAI and 23 development partners, the [INTOSAI-Donor Cooperation](#) promotes SAI-led strategies, coordination and harmonisation of support to SAIs, and scaled-up support for SAIs. IDI plays a key role in both implementation and coordination.



IDI, AFROSAI-E and CREFIAF have a [long-term partnership](#) to support the SAIs of DRC, Eritrea, Guinea, Madagascar, Niger, The Gambia, Togo, Sierra Leone and Zimbabwe. The programme empowers SAIs in urgent need of support and development to enhance their capacity and to improve their performance, to be able to make a difference to the lives of the citizens.



IDI partners with the [International Budget Partnership](#) (IBP) to advocate for independent and effective SAIs as essential to good public budgeting, effective governance and reducing poverty; and to support effective engagement between SAIs, legislatures and civil society in order to enhance accountability, audit impact and make a difference to the lives of citizens.



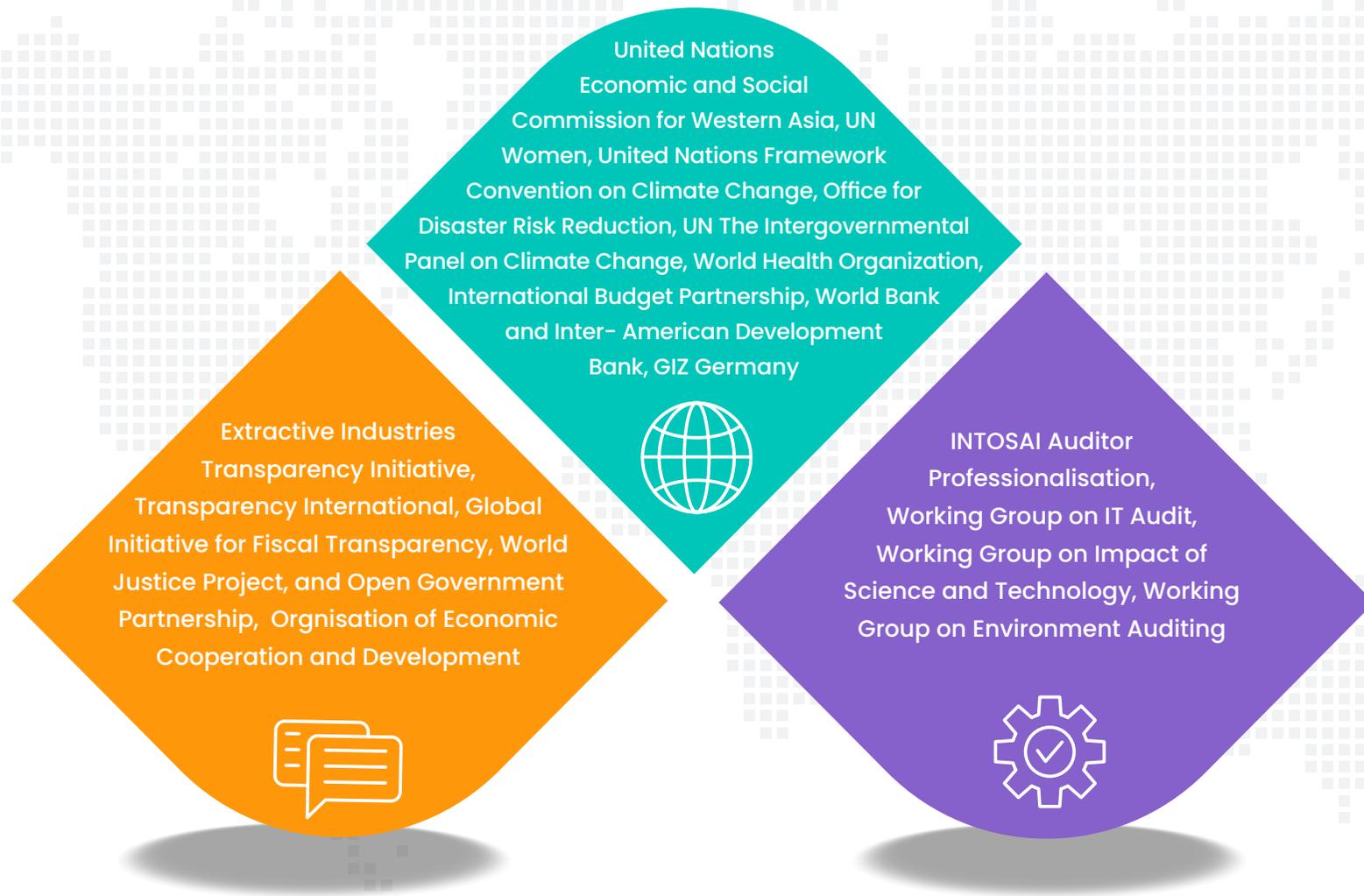
The International Monetary Fund ([IMF](#)) and IDI share a vision of enhanced transparency and accountability in the use of emergency funds through relevant, timely, published audit reports; and independent, credible and effective SAIs contributing to good financial governance, addressing governance vulnerabilities including corruption.



IDI and [Inter-Parliamentary Union](#) (IPU) are working under an agreement of a joint partnership. This involved organisation of a joint event during 2022. Joint activities are planned for 2023.

# Working in Partnership

Besides the strategic partnerships listed above, we also cooperated intensively with several other partners at the level of our work streams and constituent initiatives.



# Continually Improving IDI

## Improved Controls and Procedures



The IDI Competency Framework was developed and approved in 2022. It forms a component of the overall HR system in IDI. The competency framework in its current version will provide a list of competencies that are expected of IDI staff performing different responsibilities as part of different departments and work streams.



During the year, IDI also updated its Travel Policy to reflect the changes in the operations and processes in the post pandemic period.

## Accountability and Learning

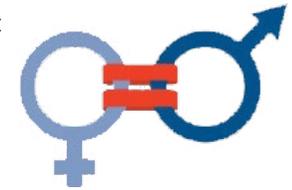
An external independent Mid-term evaluation of the implementation of the IDI Strategic Plan 2019–2023 provide positive conclusions on the relevance, coherence, effectiveness, efficiency and added value of IDI’s work. Findings identified improvement opportunities on sustainability, including greater openness of and transparent access to IDI education offers for SAI staff, and stronger IDI systems to measure and monitor the contribution of its initiatives to sustainable change at the SAI level. Six key recommendations have already been built into early drafts of IDI’s next Strategic Plan. These include supporting SAIs to strengthen their HRM systems and environments to support professionalization; increasing support for systems of audit quality management; and making IDI’s education and training offers more permanent, predictable and visible on the IDI website.

An external independent review of IDI’s bilateral support to National Audit Chamber (NAC), South Sudan was also conducted during the year. Recommendations focused on the need to provide support to ensure continuity of NAC South Sudan; increasing the level of support in prioritized areas; improving communication with partners and stakeholders including NAC South Sudan; and considering the use of long-term advisors.

The Swiss State Secretariat for Economic Affairs (SECO-WEMU) commissioned an independent external evaluation of the Strategy, Performance Measurement and Reporting project (SPMR). The positive report highlighted the relevance, coherence and effectiveness of the initiative. Recommendations were made regarding intensifying efforts in certain areas of strategic significance to SAIs; involvement of top management and key decision makers; align SPMR with GSAI and PAP-APP and harness blended learning.

## Steadily advancing on gender equality and improving our accessibility

Our external assessment of recruitment, career progression and salaries from a diversity, gender and intersectionality perspective in 2021/2022 turned out positively.



It shows that IDI has reached a high level of maturity and being a “strong ally in gender and diversity with continued efforts towards promoting effective, accountable and inclusive Supreme Audit Institutions (SAIs)”.

We have already addressed 85% of the recommendations in the assessment issued in 2022 and will steadily work towards implementing them all. We have also started discussions on how to build on our successful work on gender and inclusion and integrate this into our new Strategic Plan where we expect to have a strategic priority on sustainability.

In 2022, we have also made our websites more accessible. Thus, allowing a more diverse audience to access our information and products.



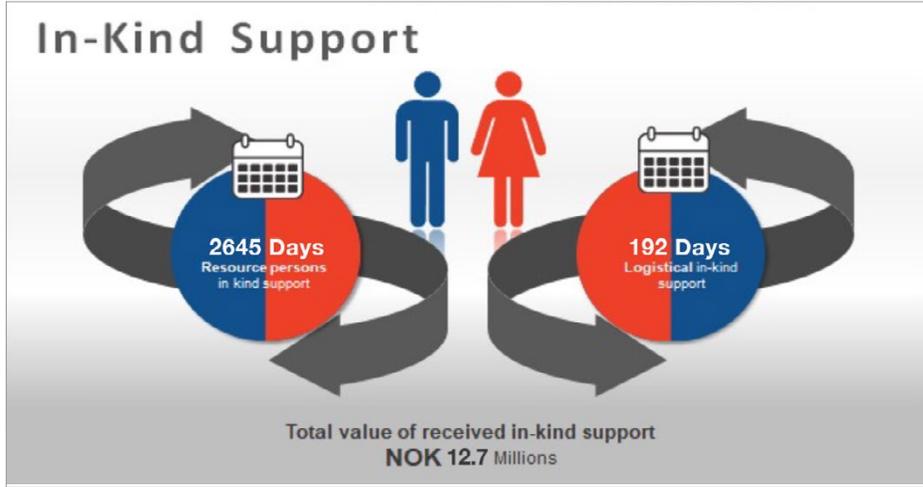
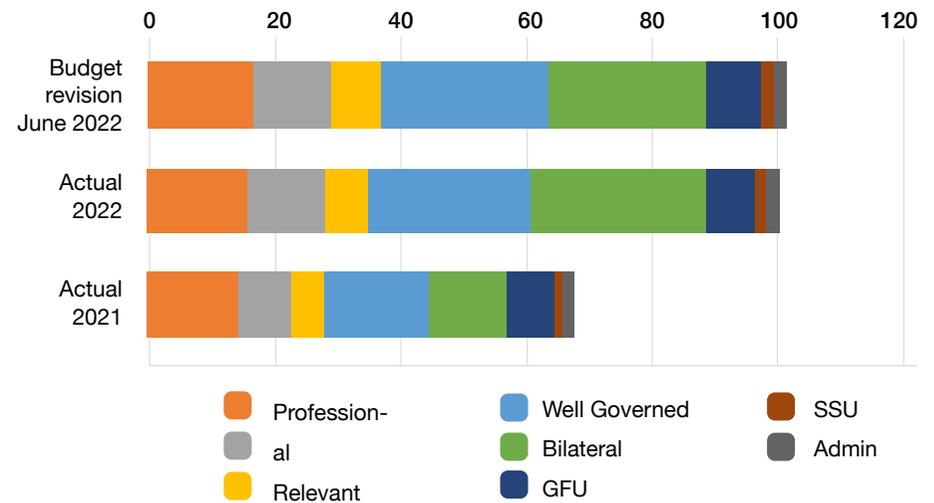
# IDI Resourcing

The financial situation of IDI remains sound. Total recognised revenues and expenditures were close to budget at 101,7 and 100,7 million NOK respectively, reflecting the increase in IDI's activities including resumption of physical workshops and travels that were halted during the pandemic. IDI's delivery mechanisms continued to have a strong element of virtual delivery of support to SAIs. The main portion of the expenditures in IDI work streams were in the departments for SAI Governance and Professional and Relevant SAIs.

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 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 around budget and resulted in a gross carry forward of NOK 13,0 million. Annual funding from INTOSAI of NOK 0,2 million was recorded in the financial statements as a formal part of IDI's reserves.

In-kind support from SAIs and other partners in 2022 amounted to almost 2837 days (2645 +192), estimated at 12.7m NOK. This is equivalent of 13 full time staff equivalents, or 13% of IDI's 2022 expenditure. The end of the pandemic facilitated mobilisation of in-kind support above pre-pandemic levels in part to the resumption of face to face events through which most SAI in-kind support was received. By comparison, in 2019 and 2021 IDI mobilised 2483 days and 2002 days support valued at around 10,0m NOK and 8,79m NOK respectively.

IDI Expenditures in NOK million



# Appreciation for Our Partners

IDI wishes to thank all our partner organisations for their financial, in-kind and strategic support

## Core Funding Partners



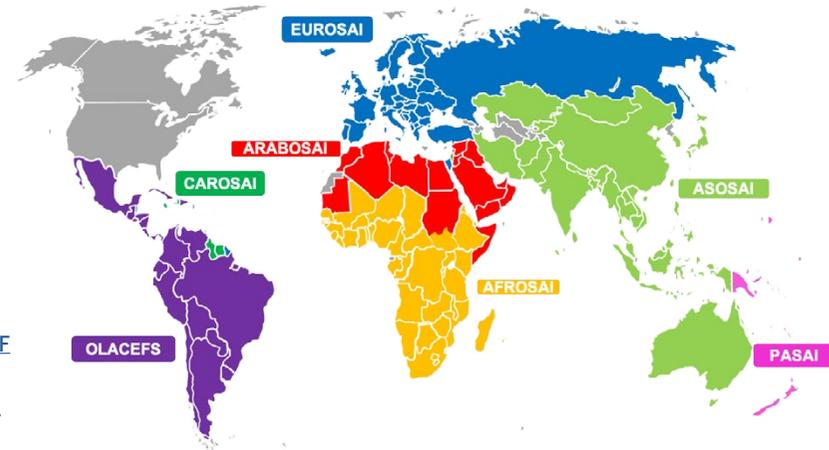
## Earmarked Funding Partners



# Appreciation for Our Partners

## INTERNATIONAL SAI COMMUNITY

- The International SAI Community has agreed on a shared vision and set of strategic priorities as set down in the [INTOSAI Strategic Plan 2017-22](#). IDI partners with INTOSAI bodies to support delivery of the INTOSAI plan, as well as the IDI Strategic Plan. This includes the INTOSAI Governing Board, General Secretariat, Policy, Finance and Administration Committee, Capacity Building Committee, Knowledge Sharing Committee and Professional Standards Committee (including its Financial Audit and Accounting, Performance Audit and Compliance Audit sub-committees).
- IDI works in close cooperation with the **regional organisations**: [AFROSAI](#), [ARABOSAI](#), [ASOSAI](#), [CAROSAI](#), [EUROSAI](#), [OLACEFS](#) and [PASAI](#), and the sub-regions [AFROSAI-E](#), [CREFIAF](#) and [ASEANSAI](#). The regions provide a crucial link between IDI's global perspective, and the specific strengths, challenges and needs of their member SAIs. These bodies are key partners for the delivery of all IDI initiatives. IDI, AFROSAI-E and CREFIAF partner to provide accelerated peer-peer support to nine SAIs in challenging environments.
- IDI had agreements with the SAIs of [Cayman Islands](#), [Indonesia](#) and [Tunisia](#) who provide dedicated human resources to IDI as in-kind support
- Over 50 SAIs from across the world provided in-kind support to IDI initiatives, amounting to around 2800 expert days
- IDI's Global Foundations Unit continues to work with the [INTOSAI-Donor Cooperation](#) to scale-up and enhance the effectiveness of support to SAIs
- IDI, the [INTOSAI Capacity Building Committee](#), and the SAI PMF reference group partner to maintain and promote SAI PMF for the benefit of SAIs



## OTHER STRATEGIC PARTNERS

- IDI and the [IBP](#) work together under a Strategic Partnership Agreement to advocate for and strengthen engagement between SAIs and Civil Society Organisations
- IDI and the [IMF](#) are working together, and supporting each other's initiatives, on strengthening the audit of the use of COVID-19 emergency funding
- IDI and the [IPU](#) have entered into a strategic partnership to strengthen the cooperation between SAIs and parliaments



Inter-Parliamentary Union  
For democracy. For everyone.

