

INTOSAI Development Initiative (IDI)

KEY HIGHLIGHTS AND RESULTS

2019-2023

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Accountable**

1. IDI ACHIEVEMENTS, STRATEGIC PLAN 2019-23

Results, Outreach and Achievements



IDI'S OVERALL RESULTS (2019-23)

IDI support contributed to...



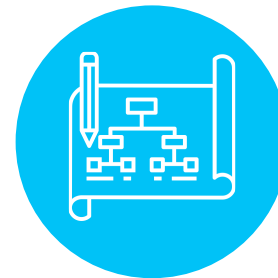
Impactful Audit Reports

- 204 ISSAI-based cooperative audit reports submitted to authorities in developing countries
- 138 cooperative audit reports subject to a quality assurance review
- And a further 36 audit reports submitted to authorities in challenged/fragile contexts



SAI Performance Reports

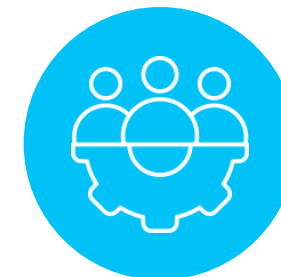
30 SAIs reporting on achievements against their strategic plans



SAI Assessments & Plans

202 SAI performance assessments

264 SAI strategic, operational or capacity development plans and funding proposals



Developing SAI Leaders & Professional Auditors

288 SAI staff successfully earning the PESA (Professional Education for SAI Auditors) certificate

56 graduates of IDI's SAI Young Leaders programme

IDI'S OUTREACH (2019-23)

IDI support reached...

+160

participating SAIs each year

2,200

SAI staff participating in long-term capacity development initiatives each year, on average

30

SAIs in challenged/fragile contexts each year, on average

+10K

participants in IDI knowledge sharing and awareness-raising events

30

All areas of SAI needs, through more than 30 long-term capacity development initiatives

IDI support enabled by...

+50

published IDI products supporting SAI capacity development

31

products published in 4 languages: English, French, Spanish and Arabic

43

full time equivalent staff (on average)

413m

NOK financial support from 25 donors, SAIs and INTOSAI bodies (average €7.3m per year)

+ 11K

days of in-kind support provided by SAIs and others

+10

strategic partnerships with international organisations, development partners, civil society organisations and INTOSAI bodies

IDI ACHIEVED ITS 2019-23 TARGETS

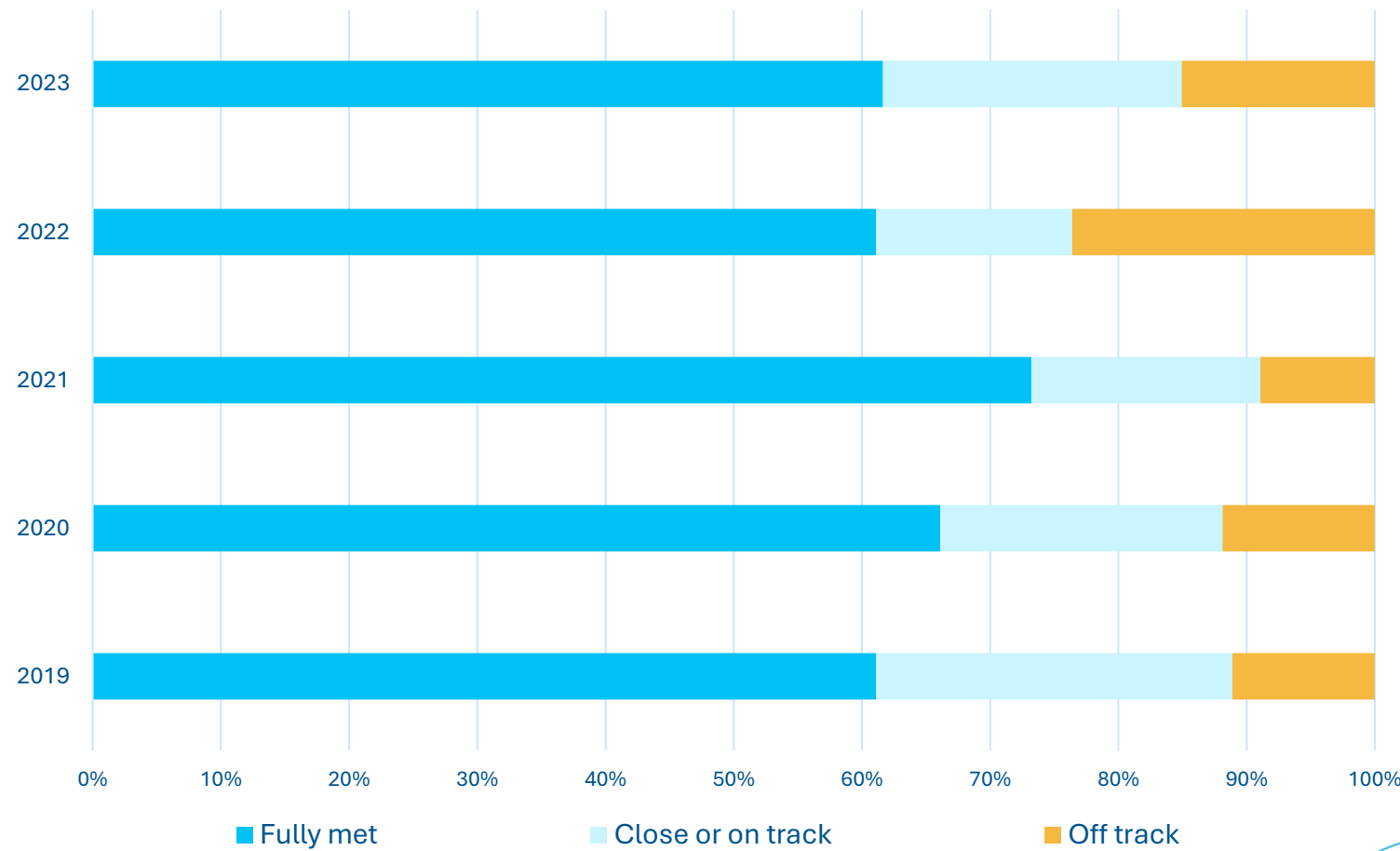
IDI Strategic Plan Delivered:

- Comprehensive IDI Results System in place:
- 50 IDI output indicators
- 37 IDI supported SAI Capacity and Output indicators
- 61-73% of targets fully met each year
- 76-91% of targets fully-met or on track each year

Some indicators off-track, due to:

- Implementation delays due to customisation and translation into other languages
- Changed initiative design meaning planned outputs can no longer be achieved
- SAI take-up of some initiatives and use of products fell below IDI estimates

Achievement of Results vs. Targets
(% of IDI and IDI-Supported SAI Outputs Achieved)



DELIVERING ON CROSS-CUTTING THEMES (2019-23)

Gender and inclusion



Advocacy

- Facilitated the first INTOSAI gender side event at an INTOSAI Congress
- Hosted a webinar to discuss ways to enhance women's leadership in SAIs, putting the topic on the SAI community's agenda
- 65th UN commission on the Status of Women: held 'Advancing Women's Leadership in Public Finance' event with UN Women and IBP
- Partnered with UN Women for advocacy and support to IDI's Equal Futures Audit (EFA) initiative
- Published video 'Gender counts: how can SAIs contribute to accounting for gender equality' to raise awareness



Integrating Gender and Inclusion into IDI's Approach

- Development and publication of IDI gender strategy and policy
- Gender training delivered to IDI staff; gender analysis and guidance developed to assess new IDI initiatives
- Gender and inclusion gradually mainstreamed into all new IDI initiatives and products, from auditing the SDGs and government use of technology, to SAI professional education and human resource management
- Proactive measures increased the gender balance in IDI initiatives from 40% to 48% female, against a target of 45-55%



Helping SAIs Integrate Gender and Inclusion into Strategies and Audits

- SAIs of Niger, Togo, Guinea, Madagascar, DRC and the Gambia integrate gender into their strategic plans
- 8 SAIs assess their environment for gender and inclusion to inform their strategic priorities
- SAIs of Guinea, Madagascar, Niger, and Togo audit national challenges related to gender, diversity, and inclusion
- 60 SAIs supported to integrate elements of gender and inclusion into their strategic plans or audits
- SAI Uganda published an audit report on elimination of intimate partner violence, based on IDI's SDG Audit Manual (ISAM)
- SAI Madagascar completed an audit on gender-based violence
- SAI Guinea conducted an audit on accessibility in public decision-making bodies for women and persons with disabilities

DELIVERING ON CROSS-CUTTING THEMES (2019-23)

SAI Leadership & Culture



56 graduates
from three cohorts
of IDI's SAI Young Leaders
programme



SAI Governance Academy
launched to support middle- and
senior-level SAI
management with a focus on
culture, insight, and leading
change



IDI's support for **change
management** (SAI Strategic
Management guide) built SAI
culture into human resources
management



MASTERY events
delivered for SAI leaders on:

- SAI leadership (10 SAI leaders)
- SAI Independence (12 SAI leaders)
- Foresight and Public Financial Management (24 SAI leaders)
- Inclusive Leadership (13 SAI leaders)



A **culture of SAI
professionalism** promoted
through events such as the IDI
Global Summit for
Professionalisation of SAI
Auditors



Engagement with SAI leaders
across IDI's portfolio, including
on Facilitating Audit Impact,
Sustainable Audit Practices and
SAI Innovations initiatives



Over 400 SAI leaders and
external stakeholders brought
together during side events at
the High-Level Political Forum
on Sustainable Development
hosted by UNDESA

DELIVERING ON CROSS-CUTTING THEMES (2019-23)

SAI-stakeholder engagement



70 SAIs Supported to Develop Stakeholder Engagement Strategies

- SAI Lesotho strengthened media coverage of audit reports, collaboration with CSOs, and mobilised support from African Development Bank
- SAI Gambia published its first simplified citizen friendly annual audit report developed with local CSO 'Gambia Participates'



Tools to Enhance SAI-Stakeholder Engagement

- SAI independence toolkit for Civil Society Organisations
- IDI-Transparency International resource kit 'Safeguarding the Independence of SAIs'
- Stakeholder engagement tools built into the IDI Strategic Management handbook
- Multi-stakeholder engagement for auditing SDG implementation built into the IDI SDGs Audit Manual (ISAM)
- Support to SAIs to scale-up their engagement on digital platforms to enhance outreach to stakeholders
- Supported five SAIs in challenged contexts to develop and implement stakeholder engagement strategies



Broader Partnerships Advocating for SAIs

- With IFAC and ACCA on Sustainability Reporting and Assurance
- With OECD, IMF, Transparency International, Extractive Industries Transparency Initiative, World Justice Project and the INTOSAI-Donor Cooperation on SAI independence
- With IMF, World Bank and European Investment Bank on Emerging Issues in Public Financial Management and the role of SAIs
- With the UN Platform: High-Level Political Forum (HLPF) on Sustainable Development, Ensuring SAIs Included in the framework for Voluntary National Review (VNR) of SDG implementation
- With World Health Organisation, UN Women, International Budget Partnership and local CSOs to support audits of SDG implementation
- With ACCA, GAVI the Vaccine Alliance, and Internal Budget Partnership on audits of the use of emergency funding for Covid-19

RESPONDING TO EMERGING ISSUES (2019-23)

Supporting the SAI Response to Covid-19

SAI Audits of the Use of Emergency Funding



29 SAIs supported to audit Transparency, Accountability & Inclusiveness (TAI audits) in using emergency funds:

- 15 audited the **distribution of socio-economic packages**
- 8 audited **national vaccine roll-outs**
- 6 audited **emergency public procurement**
- SAI South Sudan audit on the use of IMF emergency funding
- SAI Madagascar conducted four audits related to the use of Covid-19 funds

Publications to Support SAI Response to Covid-19



- "Accountability in a Time of Crisis" - lessons learned from previous crisis responses
- "Covid-19 implications for SAI Strategic Management"
- "Impact of Covid-19 on SAI independence"
- Covid-19 Response Actions: Perspectives on Financial, Performance & Compliance Audits
- TAI audits: practical guide and questions bank
- 3 policy briefs published with ACCA Global: "Leaving no one behind", "Procuring at speed" and "Beyond keeping receipts"
- "Healthy Interactions" toolkit to enhance SAI online facilitation
- "Covid-19 – Putting a gender Lens on Auditing"

Increased IMF Engagement with SAIs around Managing Emergency Funding



- Publication: "The Role of SAIs in Auditing the Domestic Budget Support of IMF Emergency Financing" (co-authored with IMF)
- "The Role of Supreme Audit Institutions in Addressing Corruption, Including in Emergency Settings" (IDI contribution to IMF publication)
- Five country case studies published, demonstrating impacts from the audit of emergency funding for Covid-19

SAI Strategic Response & Digital Delivery



- 43 SAIs supported to build a pandemic response into their strategic plan, e.g.
 - Focusing on transparency & accountability in the use of emergency funding
 - Prioritising audits of key social sectors
 - Enhancing digitalisation efforts to maintain government service delivery)
- 34 SAIs funded to enhance ICT capacity through the "INTOSAI Continuity of Operations During Covid-19" grant



HIGHLIGHTS FROM THE IDI WORK STREAMS

Independent SAls

STRENGTHENING SAI INDEPENDENCE

IDI Support contributing to country impact

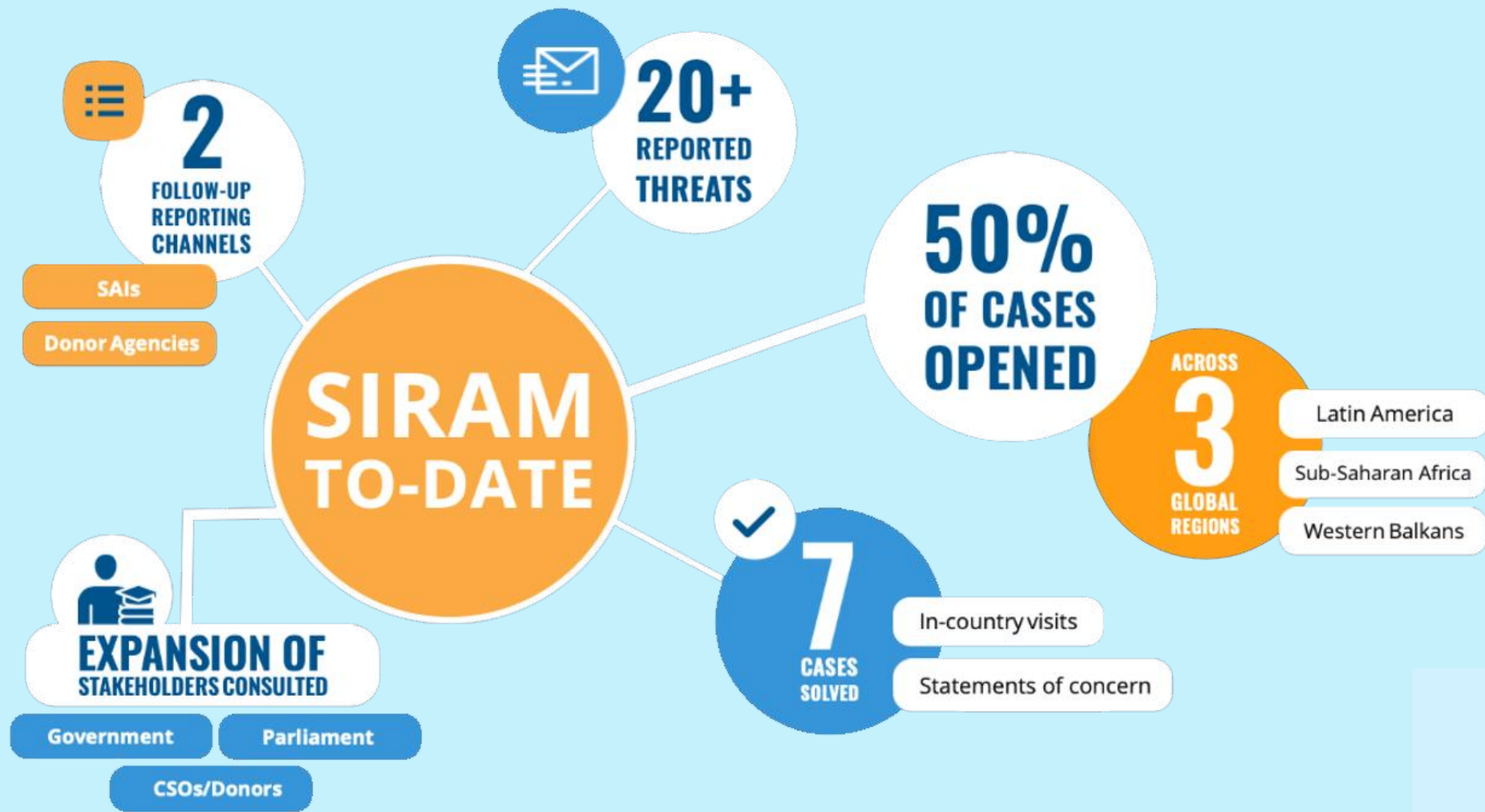


STRENGTHENING SAI INDEPENDENCE: **POLAND**



- President of SAI Poland requests IDI support under SIRAM
- Comprehensive IDI assessment confirmed international independence principles violated
- Report sent to Polish President, Prime Minister and Senators, European Commission, and Heads of SAIs across Europe and the world
- Contact Committee of Presidents of SAIs of the European Union condemn the attack on SAI independence
- After parliamentary elections, appointments made to fill top management positions and council of the SAI resumed its operations

SIRAM: SAI INDEPENDENCE RAPID ADVOCACY MECHANISM (2019-23)



ADVOCACY, PARTNERSHIPS & SUPPORT FOR SAI INDEPENDENCE (2019-23)

ADVOCACY & PARTNERSHIPS



- Former New Zealand Prime Minister Helen Clarke appointed IDC Goodwill Ambassador for SAI Independence to promote SAI independence on the global policy agenda
- Resource kit for Civil Society Organisations on “Safeguarding the Independence of SAIs” developed and published with Transparency International (TI), and applied by TI Chapters in **Lebanon, Kenya and Ghana**; materials used in **Mexico, Malawi, & Nigeria**
- Regional reference groups established for proactive advocacy on SAI independence in AFROSAI-E, EUROSAI, and OLACEFS
- Regional advocacy in CREFIAF and PASAI supported 10 SAIs to develop advocacy strategies to enhance SAI independence
- SAI Independence Rapid Advocacy Mechanism (SIRAM) established, 30+ independence threats reported to IDI through SIRAM, 60% of cases opened, eight statements of concern, and two comprehensive reports published
- Recognising SAI independence as a part of a broader accountability ecosystem, IDI partners and collaborates with the INTOSAI-Donor Cooperation, Extractive Industries Transparency Initiative, World Justice Project, OECD, IMF, Transparency International, World Bank & CSOs around the world

ADVOCACY, PARTNERSHIPS & SUPPORT FOR SAI INDEPENDENCE (2019-23)

KNOWLEDGE PRODUCTS & DIGITAL ENGAGEMENT



IDI Resourcing

3 staff (Av. FTEs)
< €0.5m per year

- SAI Independence Resource Kits for In-Country Donor Staff developed and published in English, French, Spanish and Arabic
- Resource Kit on SAI Independence for SAI Leaders published and two Masterclasses on SAI independence held for SAI leaders – the second in partnership with the OECD
- SAI Independence Resource Centre (SIRC) established as a one-shop stop for stakeholders on SAI independence, 4,100+ visits and 20,000+ product downloads
- Literature review on SAI independence published in English and Spanish

Indicators (resulting from IDI support)	Target 2023	Actual 2023
SAIs assessing their current legal & practical independence	11	18
SAIs developing a strategy to engage stakeholders on independence	8	16
SAIs submitting new legal instrument on independence to their legislature	5	7



HIGHLIGHTS FROM THE IDI WORK STREAMS

Well-Governed SAls

BUILDING BETTER GOVERNANCE IN SAIS (2019-23)

IDI support contributing to country impact:

55

SAIs submitted audit reports to relevant authorities on the institutional framework for fighting corruption

96

SAI PMF now applied in 96 countries, with 17 repeat assessments and 20 published assessments

41

SAIs conduct structured strategic planning processes involving stakeholders and finalise their strategic plans

30

SAIs report results against their strategic objectives – response to 2020 findings that only 57% of SAIs do so

70

SAIs supported to develop strategies for stakeholder engagement, 33 shared their lessons from implementing these strategies

46

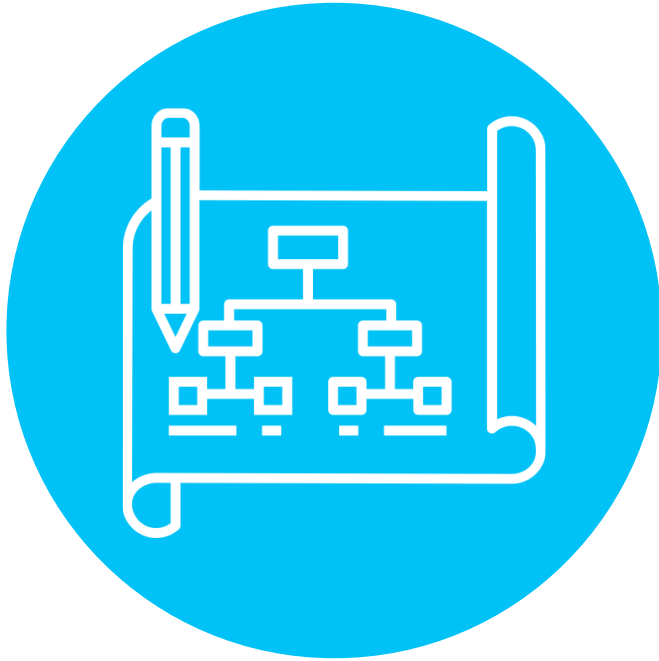
SAIs assess and strengthen implementation of their Code of Ethics

10

SAIs develop and implement a new integrated risk or crisis management system

SUPPORT FOR WELL-GOVERNED SAIS (2019-23)

STRATEGIC MANAGEMENT



- SAI PMF implementation strategy set, delivered, evaluated and new strategy set
- E-SAI PMF and e-learning course launched
- Regional SAI PMF facilitation programmes delivered to support SAI self-assessments
- SAI PMF adjustments to align with latest standards and consultation on major revision commenced
- SPMR supported over 50 SAIs, with SAI PMF assessments, strategic and operational plans in more than 70% of those SAIs
- SAI Strategic Management handbook revised and published in English, French, Spanish and Arabic following 2 years of piloting: 10,000+ downloads
- 750 SAI staff trained in Strategic Management
- 10 SPMR success stories published, very positive independent evaluation
- New SPMR round launched in English and French for 10 SAIs
- Governance Academy for SAI managers, and How-to-Governance podcast launched

SUPPORT FOR WELL-GOVERNED SAIS (2019-23)

OPERATIONAL MANAGEMENT

- E-Learning course on HRM developed & delivered; 11 SAIs finalise HRM reviews & action plans; materials being adapted and translated for French speaking SAIs
- Support to 5 SAIs in AFROSAI-E to apply GIZ's SAI IT Maturity Assessment (ITMA) tool and develop a strategy for ICT governance
- Products on 'leading digital change' and 'design thinking' under development

RISK & RESILIENCE

- SAI Masterclasses held for SAI leaders on leadership, independence, foresight, PFM, and inclusive leadership
- Guide on risk management published, digital risk maturity assessment tool and crisis management and business continuity courses developed, pilots run in AFROSAI-E and ARABOSAI regions

IDI Resourcing
10 staff (Av. FTEs)
€2m per year

Indicators (resulting from IDI support)	Target 2023	Actual 2023
SAI's finalise a SAI-level strategic plan	30	41
Countries with a finalised SAI PMF assessment	95	96
Published SAI PMF assessments	18	20
SAIs implemented a risk or crisis management system	10	10
SAIs developed a strategy for ICT governance	4	4



HIGHLIGHTS FROM THE IDI WORK STREAMS

Professional SAls

STRONGER SAI PROFESSIONAL AUDIT PRACTICES (2019-23)

IDI support contributing to country impact:

46

SAIs conduct agile compliance audits on the Transparency, Accountability & Inclusiveness of the use of emergency funding for Covid-19. To date, 29 SAIs have submitted their audit reports to the relevant authorities

8

SAIs in South-East Asia complete ISSAI-based financial audits and issue audit reports

7

SAIs in PASAI complete and submit ISSAI-based financial audits of the Financial Statements of Government

138

quality assurance reviews of cooperative audits arranged across financial, compliance, and performance audits

56

SAI Young Leaders graduate from IDI leadership programme, each young leader implementing an internal change project within their SAI, for example:

- SAI Costa Rica – Using coaching techniques in communication with audited entities
- SAI Turkey – Applying change management practices in strengthening SAI communication practices

ISSAIs

SAI Bhutan & SAI Tonga supported to develop ISSAI compliant financial audit manuals and conduct pilot audits

PESA

PESA established as regular certification for SAI auditors, on which all SAIs can rely

100

Over 100 SAIs have staff enrolled in PESA

288

SAI auditors pass examinations to receive PESA certificate of competence (40% pass rate in 2022 based on pass mark of 65%)

SUPPORT FOR SAI PROFESSIONALISATION (2019-23)

COMPETENT SAI AUDITORS



- PESA certification with 170 hours digital education developed and piloted; pilot reviewed to inform future strategy
- PESA syllabus comprises 17 modules built on INTOSAI auditor competency framework: cross-cutting competencies and three audit streams (financial, performance, compliance)
- Gender and inclusivity considerations built into PESA materials and delivery approach
- PESA available annually to all SAIs in English, work started on Spanish version
- 1200+ auditors enrolled for PESA digital education, 600+ took PESA exams
- IDI Centre for SAI Audit Professionals launched; strengthened IDI capacity to deliver certification initiatives, online education, and support
- 2,685 SAI staff trained across the Professional SAIs work

SUPPORT FOR SAI PROFESSIONALISATION (2019-23)

SUSTAINABLE AUDIT PRACTICES



IDI Resourcing

8 staff (Av. FTEs)

€1.2m per year

- ISSAI-based assessment tools and handbooks developed, published, and maintained for financial, performance, and compliance audit
- 12 SAIs receiving pilot support to establish Systems of Audit Quality Management based on new international standards
- Six SAIs in Southeast Asia complete comprehensive needs assessments for sustainable performance audit practices

Indicators (resulting from IDI support)	Target 2023	Actual 2023
ISSAI compliance assessments completed	19	21
ISSAI-based financial audit reports submitted	18	18
ISSAI-based compliance audit reports submitted	22	29
Quality assurance review reports submitted	126	138



HIGHLIGHTS FROM THE IDI WORK STREAMS

Relevant SAls

SUPPORT FOR RELEVANT AND RESPONSIVE SAIS (2019-23)

IDI support contributing to country impact:

52

52 SAIs issued audit reports on National Preparedness for Implementation of the SDGs

13

13 SAIs in OLACEFS published audit reports on sustainable public procurement contributing to green and inclusive growth

20

20 SAIs in OLACEFS and ASOSAI systematically incorporate audit impact considerations into cooperative audits

HLPF

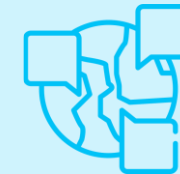
Influenced the High-Level Political Forum (HLPF) on Sustainable Development to include SAIs in the Voluntary National Review (VNR), and SAIs will be consulted and engaged for SDG implementation



IDI-INTOSAI Knowledge Sharing Committee publication: 'Are Nations Ready for Implementation of the 2030 Agenda - SAI Insights and Recommendations'



SAI Uganda audit report published on Elimination of Intimate Partner Violence



Global alumni network of IDI-certified learning specialists launched

SUPPORT FOR RELEVANT AND RESPONSIVE SAIS (2019-23)

Auditing the SDGs

- IDI SDG Audit Manual (ISAM) developed to support a whole of government approach to SDG (performance) audits, audits of specific topics, and strategic audit planning for SAIs
- 1500+ SAI staff trained across SDG audit topics
- 6000+ participants across IDI knowledge sharing events on innovations and emerging issues, e.g. data analytics, agile audits, design thinking, and 'Getting more from audits in the digital age'

Equal Futures Audits (EFA)

- EFA changemakers initiative launched in English and Spanish, supporting 48 auditors from 24 SAIs
- Addressing areas of marginalisation including poverty, gender, disability, age, ethnicity, migration and their intersections

Climate Change Adaptation Actions

- Audit and education support for 48 SAIs in English and Spanish, launched with INTOSAI Working Group on Environmental Audit, covering 4 themes:
 - Implementation of climate change adaptation plans & actions
 - Disaster risk reduction
 - Water resources management
 - Sea level rise and coastal erosion

SUPPORT FOR RELEVANT AND RESPONSIVE SAIS (2019-23)

Leveraging on Technological Advancement

- LOTA scan tool published in 4 languages, covering:
 - Planning technology specific audits
 - Developing technology skills
 - Introducing new technologies into the SAI audit practice
- 62 LOTA pioneers from 31 SAIs being supported

Enabling Digital Delivery

- 136 Learning Management System administrators and 104 eLearning specialists trained in 4 IDI languages
- New IDI LMS app launched and 5000+ LMS users - enables learners to connect using mobile devices and improves the experience of learners with disabilities

Enhancing Audit Impact

- Global summit on audit impact
- Reflections paper “ Re-imagining SAI audit impact”
- SAI leaders, Parliaments, CSOs, audited entities, and development partners in OLACEFS & ASOSAI share experiences on enhancing audit impact

IDI Resourcing

5 staff (Av. FTEs)

€1 m per year

Indicators (resulting from IDI support)	Target 2023	Actual 2023
SAIs submit ISSAI-based performance audit reports on SDGs	92	93
SAIs use data analytics in their audits & submit audit reports	12	14



HIGHLIGHTS FROM THE IDI WORK STREAMS

Bilateral support

SAIS IN CHALLENGED CONTEXTS DELIVER RESULTS (2019-23)

IDI support contributing to country impact:

SOMALIA

- **2019:** 1st audit report on Government financial statements submitted to President and Parliament, SAI annual performance report published. Significant media attention
- **2020:** annual financial and compliance audit report published; new audit bill approved in Parliament and submitted to President
- **2021:** two special audit and the annual compliance and financial audit report published
- **2022:** new Strategic Plan 2023-27 published; annual financial and compliance audit report published; focus on stakeholder engagement for audit impact
- **2023:** new audit law to strengthen independence approved; annual financial and compliance audit report published; forensic audit on the management of government revenues resulted in televised court proceedings and revenue collections significantly increased in the following months

SOUTH SUDAN

- **2019:** audit reports issued on IFMIS and customs collection
- **2020:** Four performance audit reports and a special audit report finalised for submission to Parliament; financial and compliance audit reports published, and issues debated in the media
- **2021:** audit on the use of emergency funding from IMF submitted to the President; significant ICT investment to ensure business continuity through COVID-19
- **2022:** audit on the use of emergency funding from IMF published; first ever audit of the Government's annual Financial Statements; focus on stakeholder engagement for audit impact
- **2023:** performance audit on roads sector submitted to Parliament; financial audit backlog being cleared

NIGER

- **2020:** Strategic plan developed with gender mainstreamed
- **2021:** Audit of the use of Covid-19 emergency funding
- **2022:** Audit challenges related to gender, diversity, and inclusion
- **2023:** Military coup, competing claims to government legitimacy submitted to UN and not resolved, constitution and SAI dissolved – IDI support on hold

ERITREA, SIERRA LEONE & ZIMBABWE

All prepared annual performance reports

SAIS IN CHALLENGED CONTEXTS DELIVER RESULTS (2019-23)

IDI support contributing to country impact:

MADAGASCAR

- **2020:** Strategic plan developed with gender integrated throughout; long-term funding secured
- **2021:** Four audits related to Covid-19 funds and measures - SAI recommends a new legal framework for health emergencies to manage public funds better in time of crisis
- **2022:** Publication of audits on gold mining and policy evaluation of water sanitation
- **2023:** Eight audits completed (including on gender-based violence); first SAI performance report published; jurisdictional control backlog being cleared

THE GAMBIA

- **2020:** Strategic plan developed with gender integrated throughout; long-term funding secured
- **2021:** First simplified citizen friendly annual audit report developed with local CSO Gambia Participates
- **2022:** Audits on annual accounts, Covid-19, and performance in key sectors submitted; enhanced communications and media engagement for audit impact
- **2023:** Government consolidated accounts audited; stakeholder engagement with auditees and Parliament; citizen friendly audit products published

Democratic Republic of Congo

- **2020:** Strategic plan developed with gender mainstreamed
- **2021:** Long-term funding secured
- **2022:** First SAI performance report completed, operational plan 2023 developed, communication strategy developed including YouTube channel to share audit findings
- **2023:** Code of Ethics developed; database of auditees developed; SAI annual performance report developed

GUINEA

- **2020:** Strategic plan developed with gender mainstreamed
- **2022:** Auditing national challenges related to gender, diversity and inclusion
- **2023:** Audit on accessibility in public decision-making bodies for women and people with disabilities completed

TOGO

- **2020:** Strategic plan developed with gender mainstreamed
- **2022:** Auditing national challenges related to gender, diversity, and inclusion
- **2023:** Annual performance report prepared; above gender audit ongoing

SUPPORTING SAIS IN CHALLENGING CONTEXTS

Long-term, holistic support to SAIs in: Democratic Republic of Congo, Madagascar, Somalia, South Sudan, The Gambia



- Five SAIs conduct peer supported audits & share findings
- Four SAIs regularly develop operational plans, monitor progress and issue an annual SAI performance report
- SAIs develop and implement stakeholder engagement strategies
- 36 cooperative audits supported across the bilateral portfolio
- SAI-donor coordination and support groups established in 14 countries
- Partnerships with 17 providers of support (peer SAIs, INTOSAI regional bodies, professional accountancy organisations)

SUPPORTING SAIS IN CHALLENGING CONTEXTS



IDI Resourcing

7 staff (Av. FTEs)
< €1.7m per year

Partnership initiatives facilitating support for groups of SAIs, developed with INTOSAI-Donor Cooperation

- **PAP-APP:** Nine SAIs across Africa (2018-2025), delivered with AFROSAI-E and CREFIAP
 - **GSAI:** Eight SAIs from Africa, Asia, Caribbean, Latin America, Middle East (2022-)
- All PAP-APP SAIs developed strategic plans and shared capacity development proposals
- Most PAP-APP SAIs secured long-term financial and capacity development support
- GSAI: Agreements in place for initial phase of strategic support for 5/8 SAIs

Indicators (resulting from IDI support)	Target 2023	Actual 2023
Countries establishing SAI-donor support groups	11	14
SAIs finalising strategic plan & share with potential partners	10	11
SAIs secure long-term partnership support	10	12



HIGHLIGHTS FROM THE IDI WORK STREAMS

Global Foundations

STRENGTHENING GLOBAL FOUNDATIONS FOR SUPPORT TO SAIS (2019-23)

PARTNERSHIPS



- Continued support to the INTOSAI-Donor Cooperation
- Seven INTOSAI regional bodies strengthen core processes
- Supported INTOSAI Capacity Building Committee work helping SAIs to develop their capacity to support peer-SAIs
- Partnership with Inter-Parliamentary Union bringing together 350 SAI leaders and Parliamentarians from 97 countries
- Engagement with IMF on audit of the use of emergency funding for Covid-19

MEASURING AND MONITORING SAI PERFORMANCE



- IDI-IBP joint report 'All Hands on Deck: Harnessing Accountability through External Public Audits' published and launched in four languages, using Open Budget Survey data to pinpoint strengths and weakness in global audit and oversight systems
- Global SAI Stocktaking Report 2020 published
 - Annex dedicated to gender
 - Statistical annex with 75 SAI performance indicators
- 2023 INTOSAI Global Survey conducted
- 2023 Global SAI Stocktaking Report draft

SUPPORT FOR WELL-GOVERNED SAIS (2019-23)

BROKERAGE

- Brokered Up-Scaled Support (BUSS) initiative rolled out in CREFIAF & OLACEFS: four regional initiatives supported including on SAI independence, digitalisation, donor coordination, and SAI-CSO engagement
- Supported Saudi Fund for Improved SAI Performance (FISP), allocating \$1.5M USD to 50 SAIs for ICT investments
- Initial set-up of PAP-APP & GSAI initiatives identifying 17 SAIs in challenged contexts in need of additional support
- Two workshops for SAIs on engaging with donors
- IDI facilitated 34 SAIs to access €10,000 support each for ICT resources through the INTOSAI Continuity of Operations During Covid-19 grant

IDI Resourcing
4.5 staff (Av. FTEs)
€0.6m per year

COMMUNICATIONS AND ADVOCACY

- Developed and implemented new INTOSAI-Donor Cooperation communications strategy to promote SAI-led, scaled-up and better coordinated support
- Developed and disseminated success stories on the value and benefits of SAIs, and good practices in supporting SAIs

Indicators (resulting from IDI support)	Target 2023	Actual 2023
SAIs submitting proposals to potential funders or providers	75	122



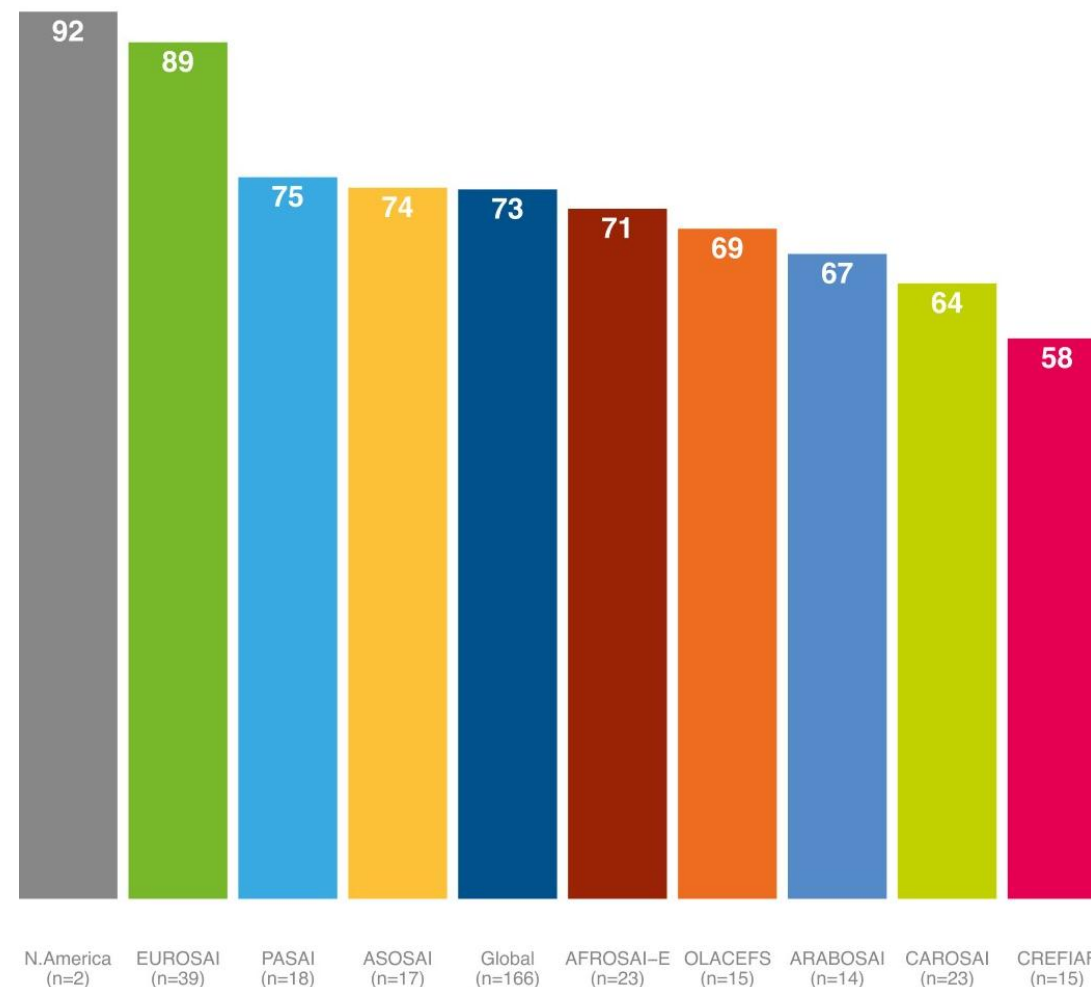
GLOBAL SAI PROGRESS, CHALLENGES AND FUTURE NEEDS

Global SAI Stocktaking Report 2023 (and Comparison to 2020)

GLOBAL STOCKTAKING REPORT 2023: SAI INDEPENDENCE TRENDS

SAI Independence continues to regress, compared to 2020:

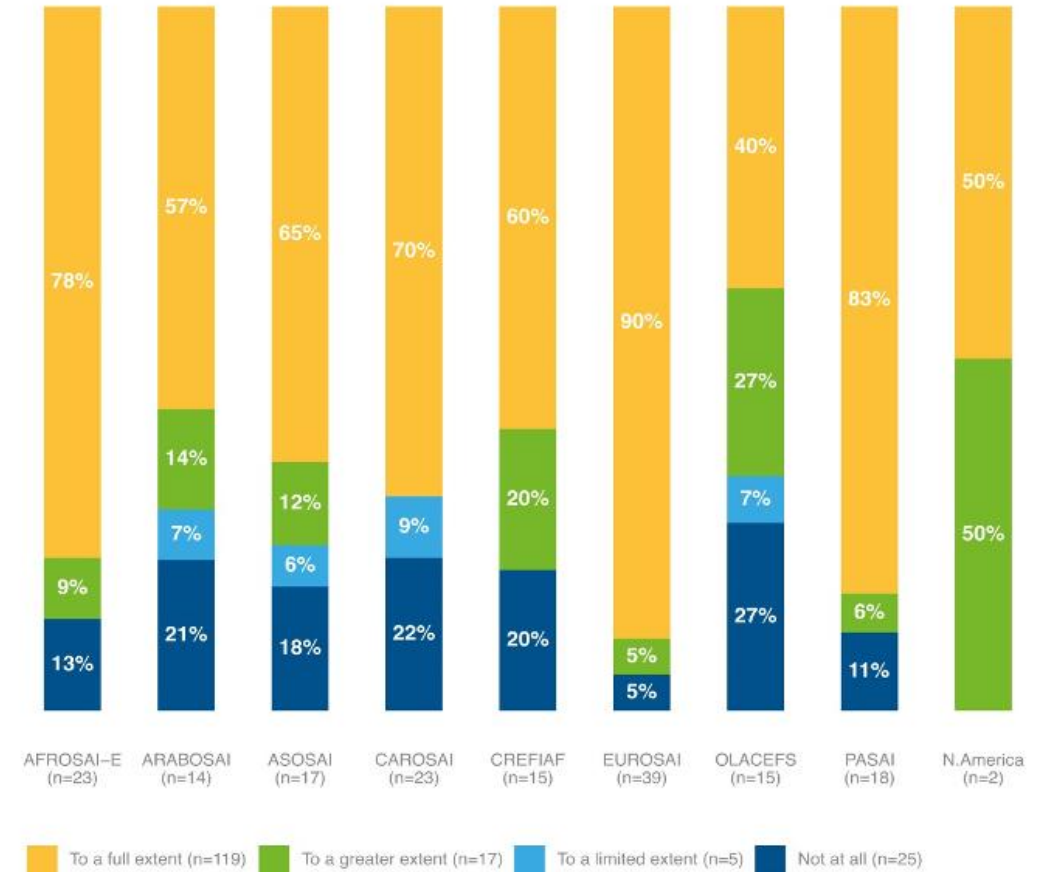
- Overall decline in SAI Independence Index, based on the Mexico Declaration
- Access to information remains an issue – Principle 4
- Declines also in financial autonomy – Principle 8
- Inadequate legal frameworks remain an issue – Principle 1



GLOBAL STOCKTAKING REPORT 2023: SAI INDEPENDENCE TRENDS

Increase in reported SAI interference in audit selection, compared to 2020:

- More SAIs face restrictions in selecting their audit programmes
- OLACEFS and CAROSAI are especially challenged
- 10% reported Heads of SAI had experienced interference in conducting their mandates
- More common in low-income countries.
- 47% of SAIs in CREFIAF lack legal protection against unlawful dismissal of SAI Leaders



Source(s): IDI Global Survey 2023; INTOSAI

GLOBAL STOCKTAKING REPORT 2023: SAI INDEPENDENCE TRENDS

Other institutional challenges continue:

Limited public reporting for some SAIs

- Around 15% of SAIs continue to not publish any audit reports
- Overall decline in proportion of audit reports being published, since 2020

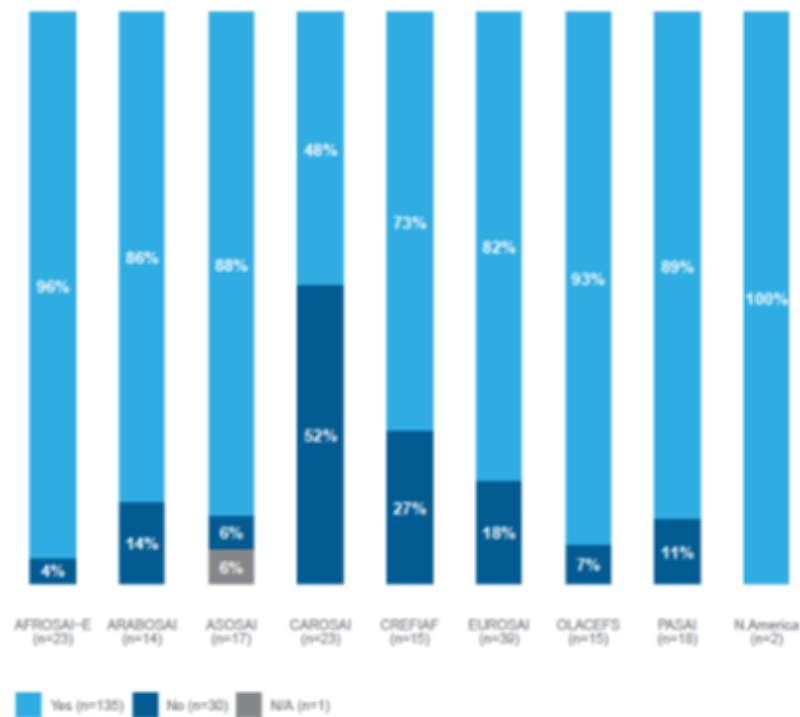
SAI resourcing remains an issue

- 39% of SAIs find staff resources adequate in numbers and competencies
- 53% of SAIs report to have sufficient financial resources
- 45% of SAIs find it difficult to obtain external support when they plan to manage development programmes on their own

GLOBAL STOCKTAKING REPORT 2023: SAI INDEPENDENCE TRENDS

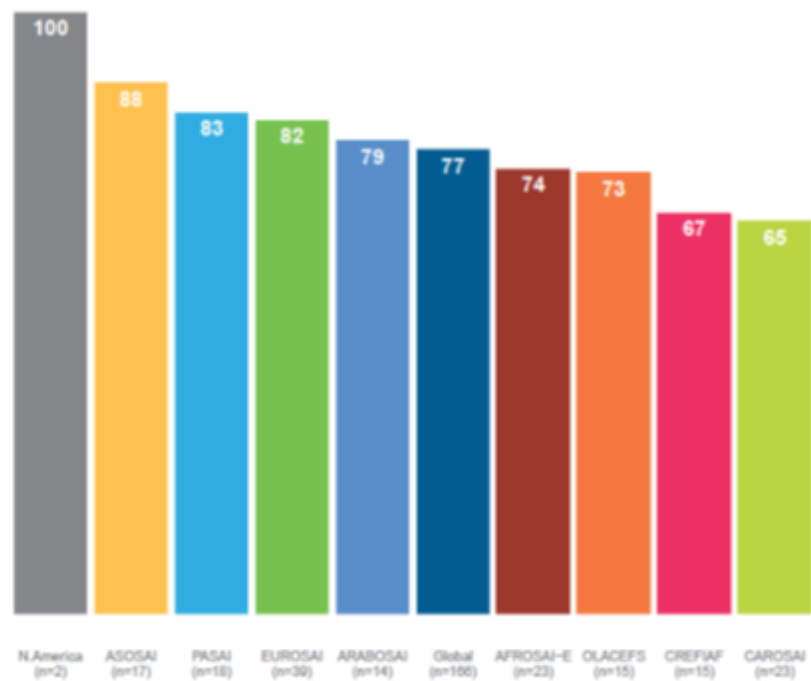
Strong Strategic Management practices sustained over time

Strategic Plan implementation | There is an operational plan that has explicit links to the Strategic Plan.



Source(s): IDI Global Survey 2023; INTOSAI

Strategic Plan implementation | Our SAI's budget is prepared with a view of the operational plan(s) and ensures that all foreseen operations are allocated the required financial resources.

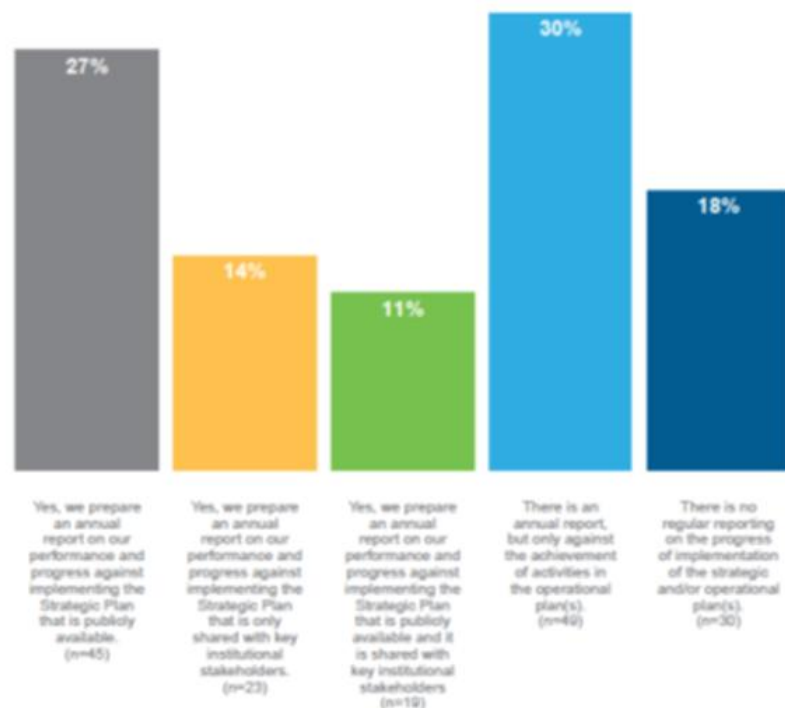


Source(s): IDI Global Survey 2023; INTOSAI

GLOBAL STOCKTAKING REPORT 2023: SAI GOVERNANCE TRENDS

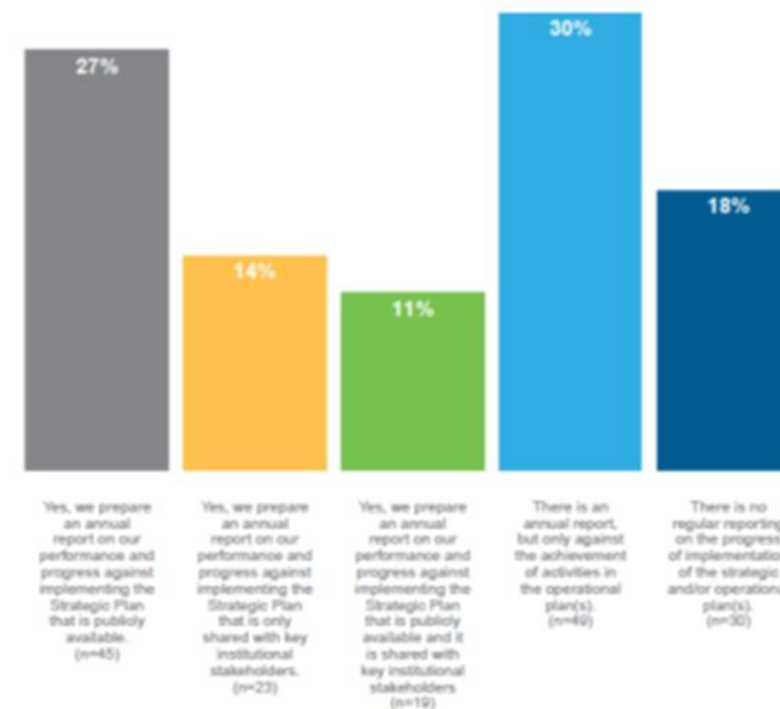
SAIs assess and report on their performance reporting – but more SAIs should publish these reports

Does your SAI annually monitor and report against the implementation of its Strategic and Operational Plan?



Source: IDI Global Survey 2023

Does your SAI annually monitor and report against the implementation of its Strategic and Operational Plan?



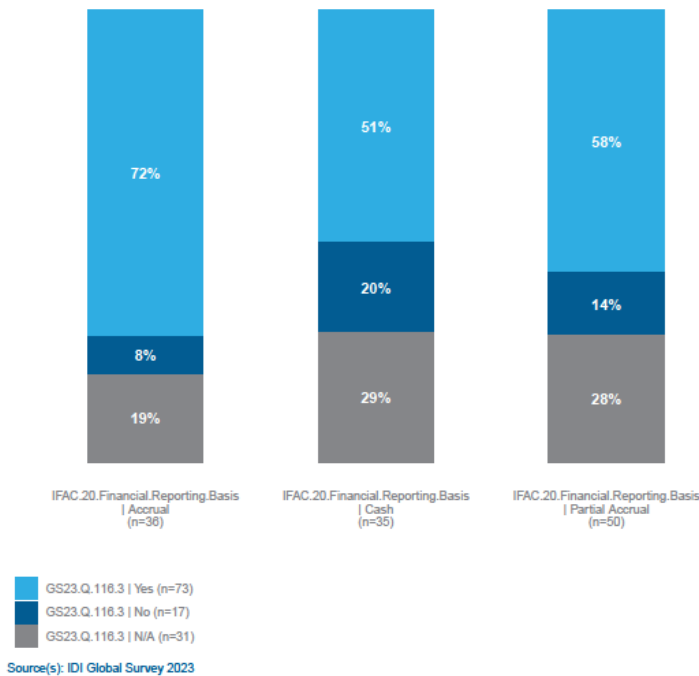
Source: IDI Global Survey 2023

GLOBAL STOCKTAKING REPORT 2023: SAI GOVERNANCE TRENDS

SAI financial accountability practices linked to country accountability systems

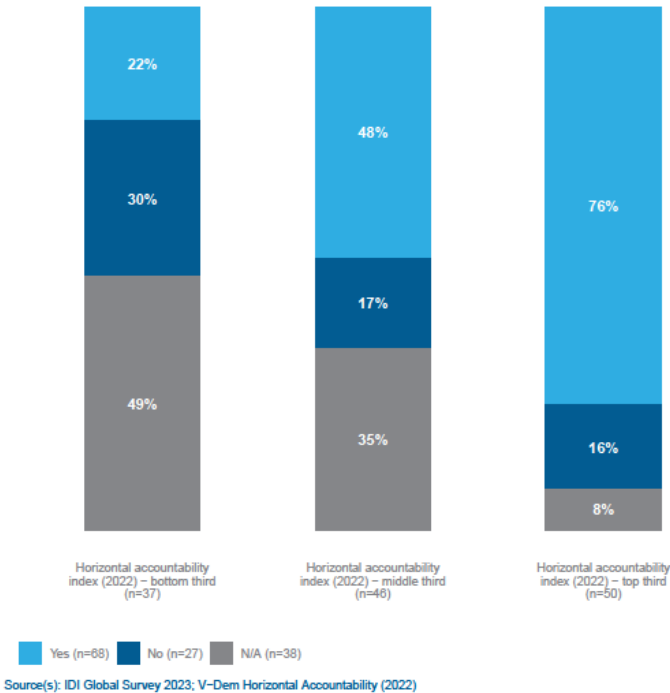
More SAIs receive external audit opinions in countries with accrual reporting basis

Our external auditor issues an opinion on our SAI...s financial statements.



Publication also rises with levels of horizontal accountability

Our financial statements and external audit opinion are published.

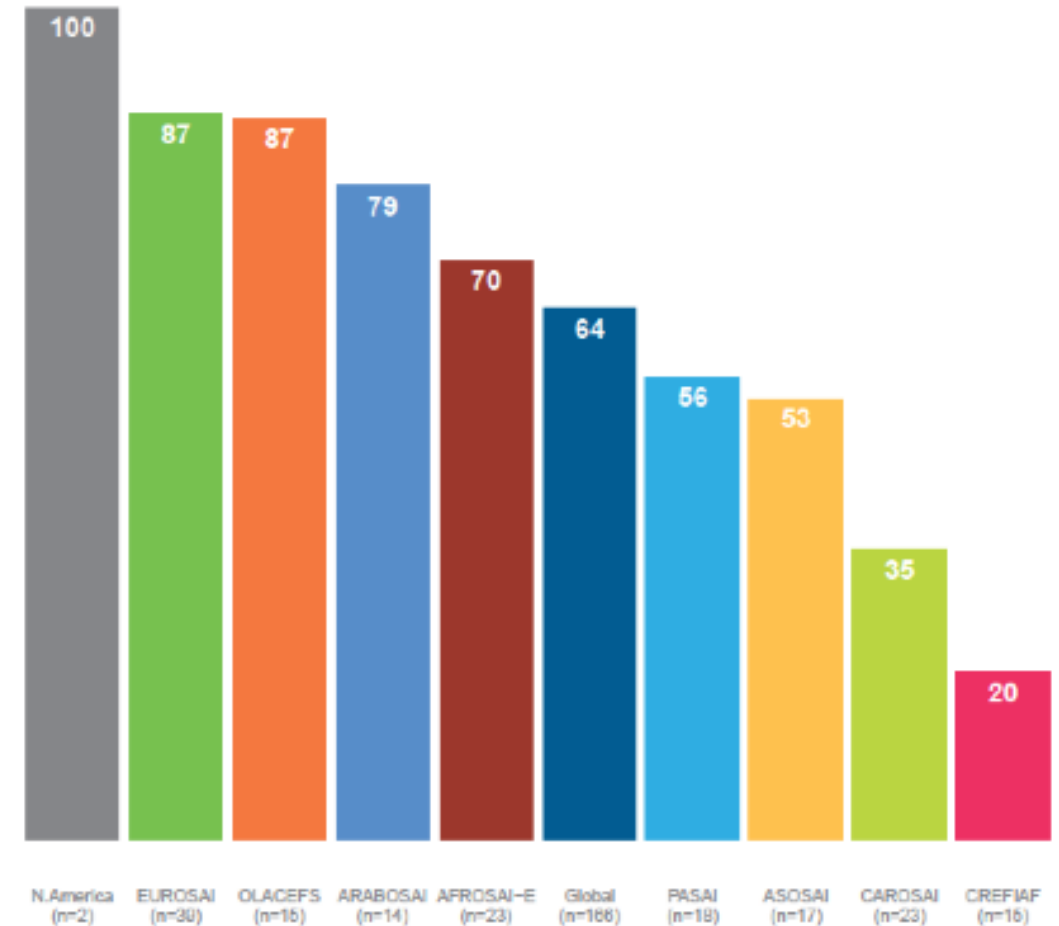


GLOBAL STOCKTAKING REPORT 2023: SAI GOVERNANCE TRENDS

SAI Human Resource Management limited by institutional constraints in many regions

- Autonomy in HR matters remain stable but have regional variations
- Institutional context and limitations matters
- Half of SAIs are limited in ability to determine remuneration
- Staff retention is a risk area for SAIs – only 39 % have practices to encourage staff retention

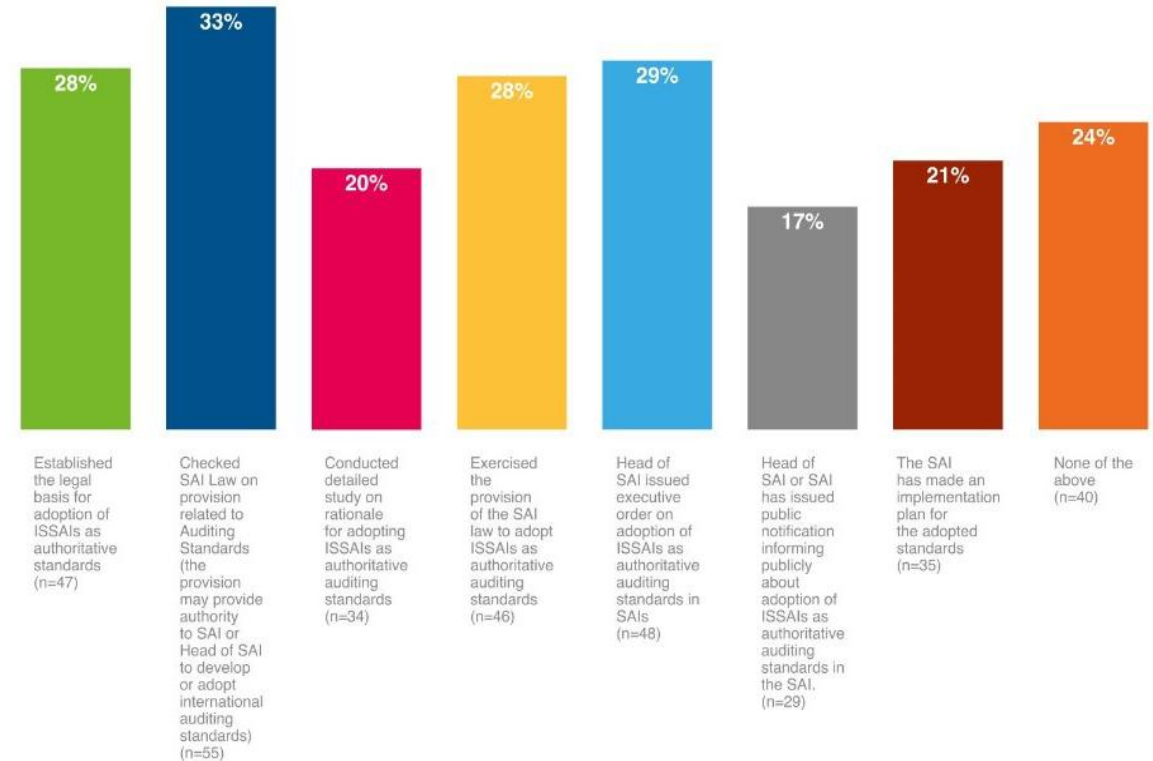
Our SAI has full control over recruitment



GLOBAL STOCKTAKING REPORT 2023: SAI PROFESSIONALISATION TRENDS

ISSAI adoption progressing but further implementation support needed

- Adoption of ISSAI standards are almost universal across audit types – but not implementation
- SAls find adoption processes that suit their own environments
- Small increase, compared to 2020, in SAls recognising financial, performance & compliance audits as separate disciplines
- But practice of ‘combined audits’ still very common



Source: IDI GI

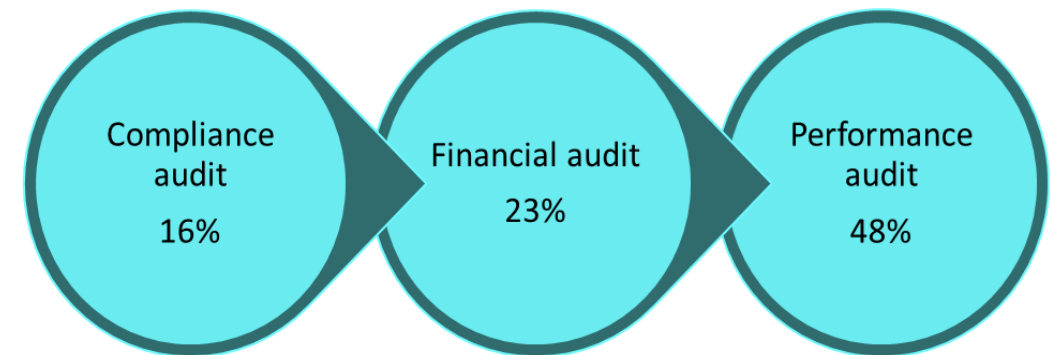
GLOBAL STOCKTAKING REPORT 2023: SAI PROFESSIONALISATION TRENDS

Slow but steady progress on compliance with audit standards (the ISSAIs), and increasing audit coverage, since 2020

SAls report that benchmarks on audit coverage are reported to be met by:

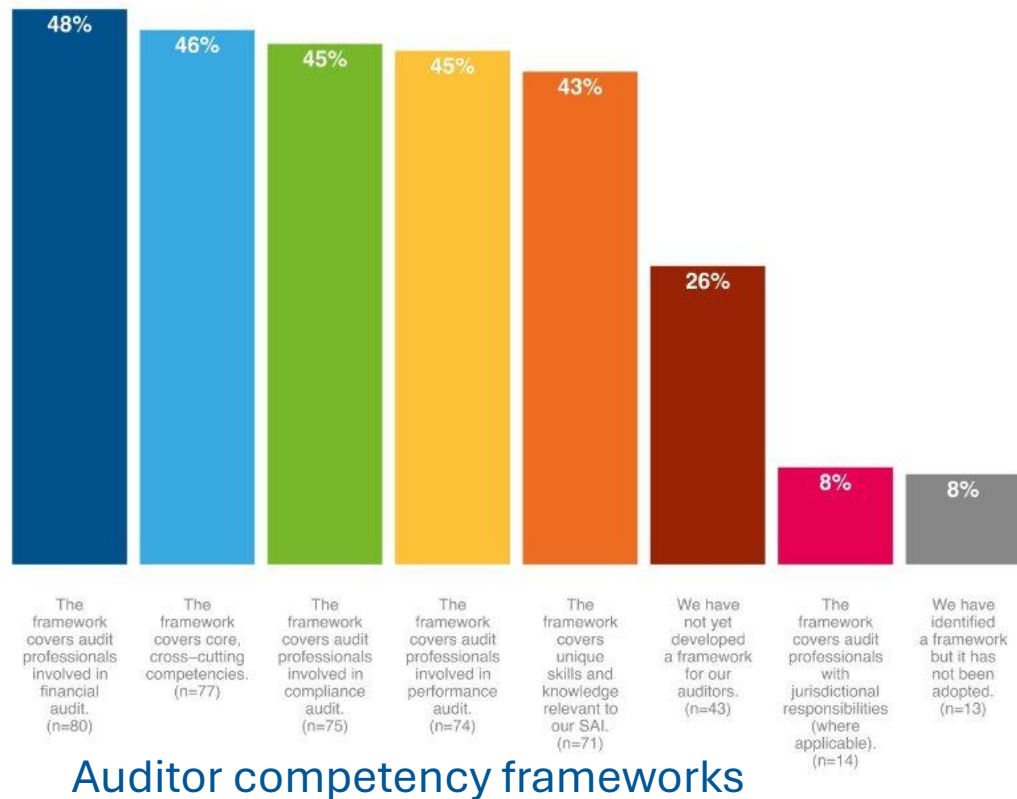
- 68% of SAls for financial audit
- 56% of SAls for compliance audit
- 59% of SAls for performance audit

Percent of SAI audit processes meeting the SAI PMF benchmark



GLOBAL STOCKTAKING REPORT 2023: SAI PROFESSIONALISATION TRENDS

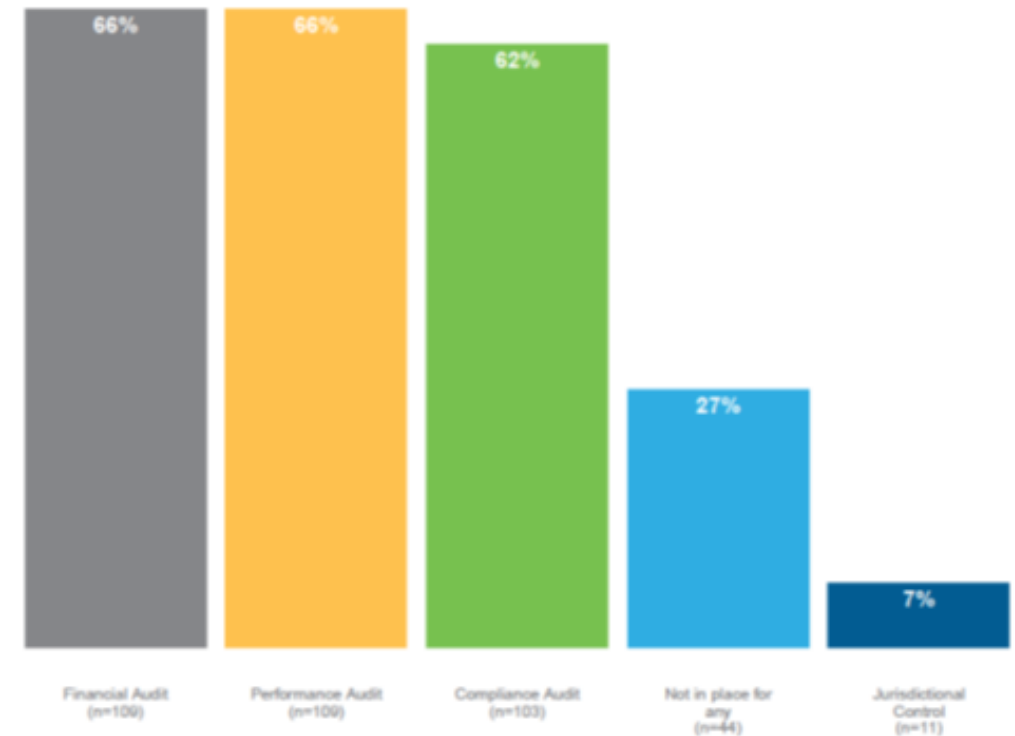
SAIs need sustained effort and support for professionalisation – developing auditor competency frameworks and strengthening quality management



Source: IDI Global Survey 2023

'A monitoring system for quality assurance' has been established at the organisational level for the following work streams

*Select all that apply | Based on responses from 166 SAIs



Source: IDI Global Survey 2023

Monitoring audit quality management

IDI HOLDING ITSELF ACCOUNTABLE

Evaluations, Feedback and Resourcing

INDEPENDENT EVALUATIONS AND REVIEWS OF IDI (2019-23)

Mid-term Evaluation of the Strategy, Performance Measurement and Reporting Project (SPMR)

- “Delivery of SPMR was effective and attainment of SAI organizational level outputs is relatively high”
- “SPMR is considered highly efficient in view of the funding provided and the number of SAIs reached”
- “SPMR was and continues to be highly relevant for civil society and other actors in international development cooperation”
- According to SECO, it is very rare that they see a programme evaluation that receives such high overall marks on all evaluation criteria

Mid-Term Evaluation of Implementation of the IDI Strategic Plan 2019-23

- Independent evaluators concluded positively on the relevance, coherence, effectiveness, efficiency and added value of IDI’s work
- SAIs confirmed that IDI adds value to their work, and IDI’s delivery is inclusive, coherent and well-coordinated

IDI Gender Equality Review

- IDI has reached a high level of gender maturity and is a “strong ally in gender and diversity with continued efforts towards promoting effective, accountable and inclusive SAIs”

Published Independent Evaluations

- Evaluation of the Implementation of the SAI-PMF Strategy
- Evaluation of IDI’s Bilateral Support (Global Call for Proposals Tier 2, PAP-APP, South Sudan, Synthesis)
- Evaluation of Support to SAI Somalia

Evaluations in Progress

- Mid-term Review of Support to SAI Madagascar

Bilateral Support to South Sudan

- **IMF:** "The publication of the audit by the Auditor General on the use of the first Rapid Credit Facility funds disbursed in November 2020 marks an important step towards greater fiscal transparency and accountability in the use of public resources."

SAI Strategy, Performance Measurement and Reporting (SPMR)

- **SAI Kenya:** "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"

Transparency, Accountability and Inclusiveness (TAI) Audits of the Use of Emergency Funding for Covid-19

- **SAI Nepal:** "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."

Professional Education for SAI Auditors (PESA)

- **SAI Georgia:** "It is not a conventional method of delivery. It is innovative and really gets the learning across including the applicable tools and judgements"

Leveraging on Technological Advancement (LOTA)

- **SAI India:** "LOTA Scan provides a tool to SAI to assess the capabilities, environment to decide its technology path for auditing"

FUNDING

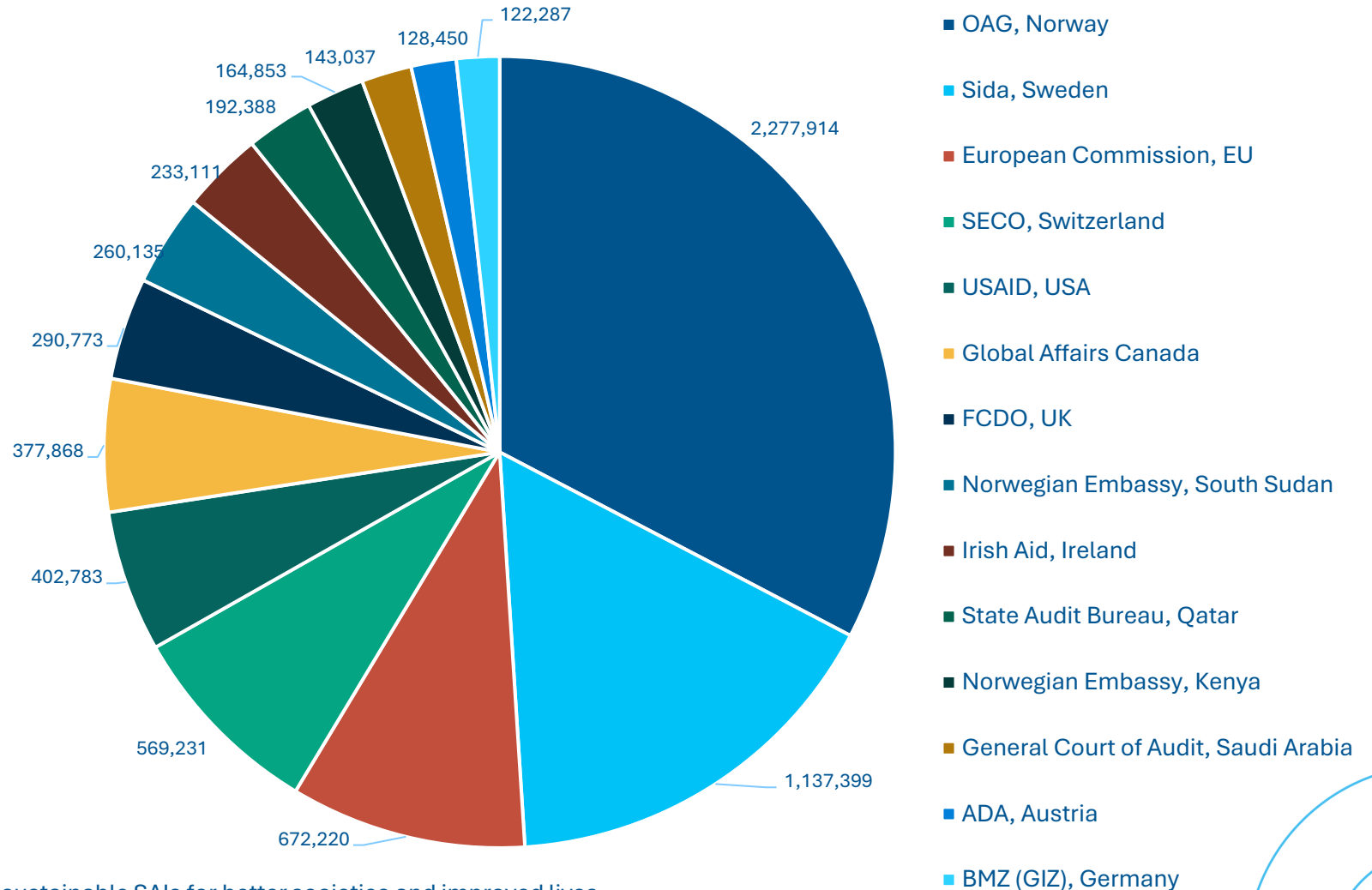
How IDI Funding Builds Up

OAG Norway: 31%
 + other Norwegian State: 38%
 + Sweden: 54%
 + EC, Switzerland, USA, Canada: 81%
 + UK, Ireland, Austria: 90%
 + SAls of Saudi Arabia, Qatar: 95%
 + Germany, France: 98%
 + 9 smaller donors: 100%

Regional Breakdown

Europe (donors): 83%
 North America (donors): 11%
 Middle East (SAls): 5%
 International Bodies: 1%

Annual Funding Utilisation by Source (€, Average)





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