INTOSAI
IDI
DEVELOPMENT INITIATIVE

CELEBRATING IMPACT. SHAPING FUTURES.

IDI OPERATIONAL PLAN
HIGHLIGHTS 2026

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TABLE OF CONTENTS

FROM THE DIRECTOR GENERAL'S DESK

I am pleased to present the INTOSAI Development Initiative (IDI) Operational Plan for 2026. As we enter the third year of implementing our Strategic Plan 2024–2029, we reaffirm our commitment to enabling Supreme Audit Institutions (SAIs) to be independent, credible, and sustainable – contributing to better societies and improved lives.

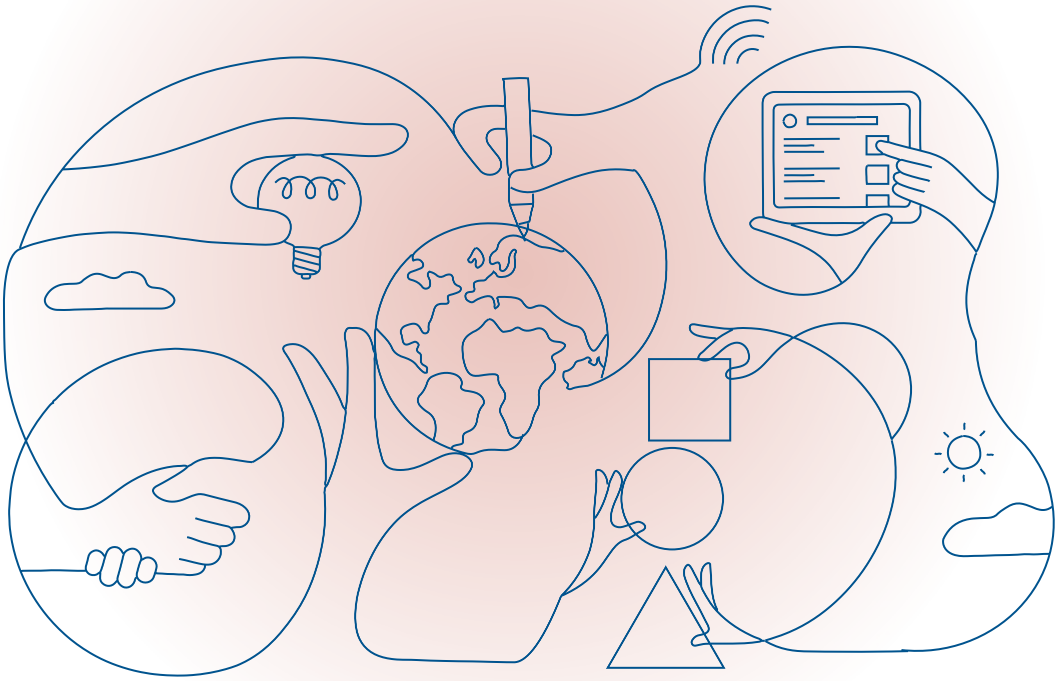
IDI's work streams – Independent, Well-Governed, Professional and Relevant SAIs, and Bilateral Support – will continue to deliver long-term, predictable support. Our initiatives remain anchored in three strategic priorities: Sustainability, Digitalisation, and Public Trust in SAIs. These priorities reflect the evolving global context and the need for SAIs to adapt and lead with relevance and integrity.

We will deepen our support for SAI independence, strategic leadership, and ICT governance. The Professional Education for SAI Auditors (PESA) will grow as an INTOSAI-cobranded, credible and inclusive professional qualification. We will expand support for audits in emerging areas to include audit of public debt and sustainability reporting, while continuing support for audit of Artificial Intelligence (AI) and technology, SDGs, inclusion and climate adaptation actions. Scaling up support for quality management across INTOSAI regions, we will build coalitions of stakeholders for impact. SAIs in Small Island Developing States (SIDS) will receive special attention in most initiatives through tailored support to address their unique challenges. Through the customised bilateral support projects, IDI will continue to strengthen the capacities of SAIs operating in challenging contexts.

2025 saw a significant transformation in the development landscape. For optimising resource utilisation, IDI will focus on critical roles that enhance our delivery capacity. We will continue to rely on hybrid modes of delivery – combining in-person and virtual engagements – to ensure accessibility, cost-effectiveness, and inclusivity across our work. We will also explore new modalities for resource mobilization. Through applying a gender and inclusion lens to all our work, we will uphold our commitment to diversity and equity. These efforts will ensure that IDI remains a trusted and effective partner in the global public sector audit community.

IDI's achievements are made possible by the continued support of our partners, donors, stakeholders, and the dedication of our exceptional team. IDI will mark its 40th anniversary in 2026. Join us as we celebrate impact and shape the future for the global SAI community.

Einar Gørrissen
Director General
INTOSAI Development Initiative (IDI)



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IDI PERFORMANCE INDICATORS

IDI contributes to improving SAI performance. The performance indicators below represent the expected outcomes of IDI's work. The IDI results system measures and monitors changes in the performance of SAIs following IDI support. Relevant indicators for the work streams are included in the work stream operational plans.

Table 1 focuses on short-term and long-term outcomes[1] for 2026, linked to the strategic priorities of sustainability, digitalisation and public trust in SAIs. Table 2 outlines expected Cross-IDI outputs[2] for 2026, which are milestones on the road towards expected outcomes, and will be reported against in IDI's 2026 Annual Report.

1 Explanations and details available in the IDI Results System 2024-2026

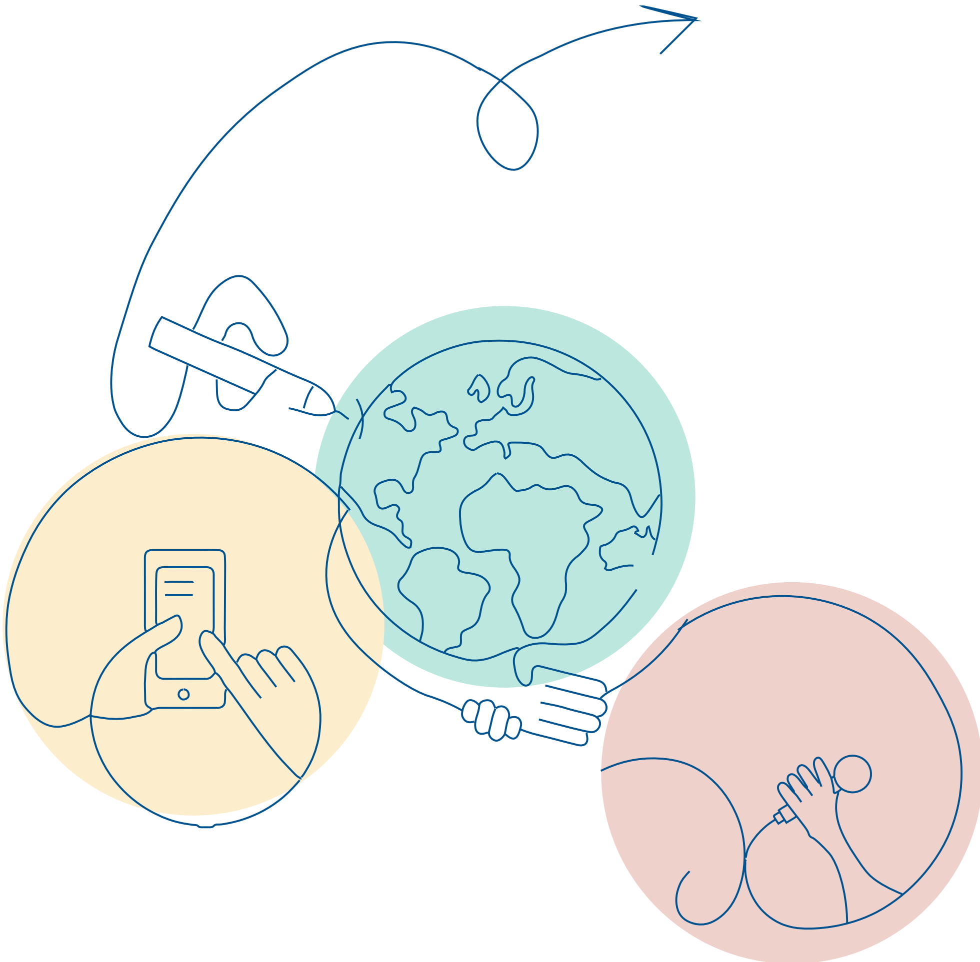
2 Explanations and details available in the IDI Results System 2024-2026

TABLE 1: SHORT-TERM/ LONG-TERM OUTCOMES

STRATEGIC PRIORITY	INDICATOR (NUMBER IN RESULTS SYSTEM AND DEFINITION)	BASELINE (2023)	TARGET (2026)
Strengthening SAIs' institutional environment	47. Cumulative number of SIRAM responses assessed as having fully or mostly addressed the threat to SAI independence	0	21
SAIs demonstrating their value to the public	62. Cumulative number of SAIs supported by WGS initiatives (including SAI-level support) that demonstrate strengthened governance, transparency, and accountability by publishing key strategic and performance documents	0	25
Sustainable SAI Governance Practices	64. Cumulative number of IDI-supported SAI PMF assessments (through facilitation and/or IR support) that are reported as being used as a basis for strategic planning and/or capacity development	0	15
SAIs enhancing the use of technology in their governance practices	66. Cumulative number of pICTure SAIs that demonstrate improvement in at least one aspect of ICT governance	0	16
SAIs demonstrating their value to the public	84. For SAIs with the mandate to publish, cumulative number of IDI-supported/cooperative audits with findings or opinions published (as stand-alone reports or as summaries in the SAI's annual report)	0	44
SAIs Contributing to Sustainable Development	86. Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI-supported/cooperative audits	87	149
Sustainable SAI Audit Practices	91. Cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management	0	20
Sustainable SAI Audit Practices	94. Cumulative number of SAIs supported by IDI to develop and issue, or strengthen, an auditor competency framework (covering cross-cutting competencies and at least one audit discipline: financial, performance, compliance)	0	6
SAIs demonstrating their value to the public	118. Number of SAIs supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year (annual measurement)	3	7
Strengthening SAI strategic stakeholder engagement	122. Number of SAIs supported for stakeholder engagement that conduct minimum one major engagement with external stakeholders during the year (e.g. a press conference or a sensitization event with Parliament, media or civil society)	5	7
Strengthening SAI strategic stakeholder engagement	125. Cumulative number of SAIs supported by IDI (through all mechanisms) to strengthen their capacity to engage with potential providers of support, and/or receive support after submitting capacity development proposals	29	89

TABLE 2: CROSS-IDI OUTPUTS

STRATEGIC PRIORITY	INDICATOR (NUMBER IN RESULTS SYSTEM AND DEFINITION)	BASELINE (2023)	TARGET (2026)
Broad outreach and/ or tailored support to the SAI community	24. Number of SAIs participating in long-term IDI capacity development initiatives	152	145
Broad outreach and/ or tailored support to the SAI community	25. Number of developing country SAIs benefitting from long-term, SAI-level support delivered by IDI	11	11
Broad outreach and/ or tailored support to the SAI community	26. Number of SAI staff participating in long-term IDI capacity development initiatives [Sex-disaggregated data collected]	2002	2500
High quality products made available to the SAI Community	28. Current number of published IDI products for the benefit of SAIs (each language publication counted as one product)	132	150
Equality and inclusion mainstreamed into IDI operations	29. Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	16	25
Effective partnerships for SAI capacity development	32. Number of days-worth of in-kind support provided to IDI by SAIs	2777	2500



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INTEGRATED APPROACH TO IDI STRATEGIC FRAMEWORK

As IDI enters the third year of its 2024-2029 Strategic Plan, its work and outcomes continue to grow and evolve. Through carefully designed and tailor-made initiatives, IDI's staff and resource persons support SAIs through a variety of capacity development and knowledge-sharing mechanisms that contribute to enhanced performance and professionalism to deliver meaningful results for the people they serve. For 2026, IDI's initiatives continue to be aligned with our strategic priorities: sustainability, digital-isation, and public trust in SAIs.

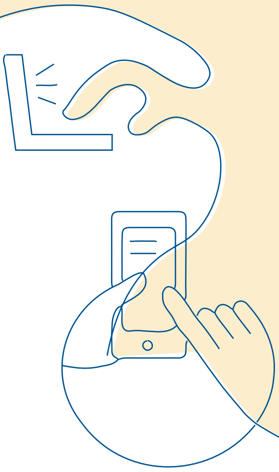
SUSTAINABILITY

IDI's support for SAIs builds long-term and future-ready approaches to professional audit practices, governance matters, and supports SAIs in conducting audits and delivering reports related to sustainability issues. Internally, IDI consistently applies a lens to gender and inclusion and climate and environment in its delivery approach.

Through the Centre for SAI Audit Professionals, IDI will continue to provide long term, predictable and sustainable support for growing SAI auditor competence through professional qualification, professional certification, professional audit practice resources, and learning and growth opportunities. In 2026, IDI will expand these opportunities both in language offerings as well as certificates available. Under sustainable audit practices, IDI will focus on scaling up support for System of Audit Quality Management (SoAQM) across regions like CAROSAI and ARABOSAI. IDI will explore working across the accountability ecosystem to deliver holistic, systemic SAI level support in different areas of sustainable audit practices including support for strategic audit planning, robust follow up systems, audit methodology, raised audit profile, and implementation of competency plans at SAI level. A global summit for SAIs in Small Island Developing states (SIDS) will bring together SAIs and key stakeholders to shape the nature of support for SAIs in SIDS.

Sustainable SAI governance practices are fostered through support to strategic management to SAIs, including strengthening and future-proofing governance systems and practices. In 2026, the SAI Strategic Management Handbook will be updated for SAIs that will reflect current external context, developments, and trends. The suite of SAI Performance Measurement Framework (PMF) supporting materials will be adjusted to reflect the revision of the SAI PMF, and the IDI team will work with SAIs to create strategies for sustainability. SAIs in challenging contexts receiving IDI support will benefit from assistance in managing external support transparently, thus securing sufficient resources over time. The bilateral support that IDI delivers to SAIs is holistic, thus setting them up for the long term to enhance human resource management (HRM), ethics, leadership, risk, and financial management.

Besides managing audit quality, SAIs need to ensure continuing relevance for their audit practices to be sustainable. In 2026, IDI will support SAIs in enhancing competence, contribution, and communication demonstrating the value of audits of SDGs implementation. In the area of climate action, IDI will support SAIs in ARABOSAI with the global audit of climate change adaptation actions (CCAA) and explore other emerging trends. In response to global trends, IDI will support SAIs in audit and assurance of sustainability reporting in the public sector and audit of public debt accountability issues like debt transparency, debt management, and debt sustainability. In each of these areas, IDI will endeavour to build coalitions of stakeholders across the ecosystem at global and local levels.



DIGITALISATION

Through IDI's innovative initiatives that focus on digitalisation, SAIs can develop a structured Information Technology and Communications (ICT) strategy for their internal governance practices and processes, receive support for performing audits using technology and Artificial Intelligence (AI) tools, and in auditing digital technology solutions.

Sound governance around the use of digital tools and resources within an SAI is foundational for its credibility. With the pICTure initiative, in addition to rolling out French and Arabic versions, IDI will continue to support SAIs as they advancetheirplans forinformationsecurity, data management, and processes guiding the use of AI in the workplace. SAI leaders will receive IDI support to equip them to successfully navigate their digital transformation processes. IDI plans to explore opportunities at the intersection of SAI performance reporting and stakeholder engagement from a digital perspective. Through SAI-level support, the team will introduce novel approaches on how SAIs can analyse, visualise, and communicate keydata on theirperformance and results on their websites and beyond.

In 2026, IDI will reframe its Leveraging on Technological Initiative (LOTA) to focus more on Audit of Technology and AI. The new focus will include building auditor competence, facilitating professional development of SAI leadership in audit of tech and AI, building systems of audit of tech and AI, and fostering coalitions of stakeholders for audit of tech and AI.

Most importantly, IDI will focus on fostering a digital mindset and culture to build sustainable audit practices in these areas. Under the Future SAI Audit element of the Centre, IDI will explore the use of AI and tech solutions, including in the education portal for user management, accessibility, and interactive professional audit practice resources for ease of use. IDI will also work together with stakeholders to explore the implications of AI and technology on audit practices and methodology (e.g., continuous audit, remote audit).

Digitalisation of both the audit and non-audit processes is essential to enhance efficiency and data protection for SAIs in challenging contexts. IDI's bilateral support continues to take a comprehensive approach, where SAIs receive guidance for overall ICT governance and management, quality hardware procurement, and utilisation of basic software. When it is practical, IDI will help SAIs leverage more advanced tools to strengthen their ability to audit core government ICT systems. In 2026, IDI plans to support the delivery of IT audits in Malawi.

PUBLIC TRUST IN SAIs

IDI objectives to build public trust in SAIs focus on strengthening institutions, strategic stakeholder engagement, and demonstrating SAI value. The related support recognises different SAI starting points, environments, risks, opportunities, and SAI willingness and ability to engage. It means that SAIs will be recognised and understood, and that their work with the public sector will, in time, be more effective and collaborative. In challenging contexts and in states where trust in government is low, it is particularly important that SAI forge relationships with key stakeholders to enhance its credibility and create impact.

In 2026, IDI will expand and strengthen its strategic engagement and approach to working with partners. Through initiatives and partnerships promoting SAI independence, consistent messaging and advocacy for and with SAIs, IDI anticipates that there will be an increase in understanding of an SAI's role in PFM among development actors, relevant civil society organ-isations (CSOs), and SAI stakeholders. Examples of these initiatives include the IDI partnership with the Inter-Parliamentary Union (IPU) and the Collaboration, Action, and Dialogue to Strengthen the Engagement of SAIs and CSOs to enhance PFM (CADRE).

To broaden awareness of SAI independence issues, IDI will publish and promote the findings of the IDI-OECD Report on the Global Project on SAI Independence. The report will highlight best practices and key success factors that support effective implementation of the Mexico Declaration on SAI Independence. In 2026, IDI will be part of implementing the "Strengthening Fiscal Ecosystems for Accountability and Equity" project co-funded by SECO, the Gates Foundation, and the Ford Foundation. This project proposes an ecosystems approach to understand how the relationships between fiscal actors, including SAIs, shape public finance outcomes, and will set out added documentation to inform stakeholders and build trust in SAIs.

The existence of strong governance mechanisms is a prerequisite for SAIs to be able to demonstrate effectiveness, integrity, and independence in their operations. It strengthens the credibility, reliability, and impact of their work. Ultimately, effective governance helps SAIs build and sustain public trust by showing that they hold themselves to the same standards of good governance they promote in the public sector. A key role for upholding and expanding public trust lies with SAI leadership and senior management. Following the successful revamp of MASTERY, in 2026 IDI will finalise the first set of masterclasses in all four INTOSAI languages. IDI's SAI Governance Academy will be offered in an upscaled format. Finally, IDI will integrate a stronger communications angle into Strategy, Performance Measurement and Reporting (SPMR), to enable SAIs to build their internal capacity to move beyond standard one-way information flow towards a more multi-faceted and dynamic communications approach.

In our bilateral support, IDI sees a frequent need to strengthen the SAIs standing and credibility among key stakeholders to enable institutional development and sufficient resourcing. Several SAIs also struggle to be effective due to a lack of financial and administrative independence. For these SAIs, IDI will remain committed to supporting targeted stakeholder engagement for country projects in 2026. Malawi will begin a revision of its Audit Act in 2026, while South Sudan will develop regulations to guide the implementation of the recently passed Audit Bill. Through the Brokering Upscaled SAI Support (BUSS) Initiative, IDI's Bilateral Support team will continue to facilitate SAI-donor engagement and build donor trust in SAIs.

One of the key positive effects of SAI audits is to ensure public trust in institutions. However, to have this positive effect, SAIs must themselves be viewed as credible, professional and trustworthy institutions that deliver value. IDI will explore the concept of public trust in SAIs by linking it to demonstration of audit impact and measurement of audit impact. The Facilitating Audit Impact initiative will support SAIs through playbooks, professional education and implementation support in strategic audit planning for impact, mainstreaming impact considerations throughout the audit process and robust follow up systems.

2026 will see Initiatives like PESA, certificate for audit quality management specialists, and global learning specialists help SAIs in building critical mass of professionally qualified auditors who will can uphold quality and impact of SAI audits and enhance the reputation and performance of the SAI.

Effective SAI leadership is the cornerstone of both development of an SAI and trust in an SAI. The SAI Young Leaders (SYL) initiative will launch its fifth cohort in 2026, where IDI will continue to grow young leaders who see positive change in themselves and bring positive change to their SAIs through their innovative and transformational change strategies. A growing community of SYLs will contribute to the credibility and effectiveness of SAIs thereby making SAIs more trustworthy.

3

ENABLERS OF SAI PERFORMANCE IMPROVEMENT

ENABLERS	IMPORTANCE FOR SAIs	IDI PLANS 2026	
LEADERSHIP	• Change must have the active support of SAI leaders and be SAI-led • SAI leaders need capability in driving and enabling change	MASTERY to continue in its second year with a holistic approach offering SAI leaders the necessary perspectives to lead with confidence SAI Governance Academy will be offered in 2026 with a focus on ethics management	Launch of the 5th cohort of SAI Young Leaders will grow young leaders who bring positive change in SAIs. High level dialogue on professionalisation for SAI leaders and key stakeholders Facilitate professional development in Audit of Tech & AI for SAI leadership
CHANGE AGENTS	• SAIs need capable individuals to own and drive internal change processes • Change agents need skills in recognising cultures and managing change	SAI Governance Academy to work with SAI middle and senior management to fortify their role as spearheading governance change pICTure support for digital transformation strategy development	PESA qualified SAI auditors Audit Quality Management specialists
EMBRACING INNOVATION	• SAIs need to be responsive to changes in theirenvironment and audited entities • SAIs need to understand and adopt emerging technologies to secure value from their limited resources	Develop SAI role in audit and assurance of sustainability reporting in the public sector Support audit of public debt SPMR to include communications thematics to strengthen SAI communications approach	Modernised SAI PMF to be rolled out Future SAI Audit to explore trends in effect of tech and AI on audit methodology and stakeholder coalitions for fighting corruption. New delivery mechanisms like Coalitions of Stakeholders and Audit Advice to be included in professional and relevant SAIs initiatives.
PEER-TO-PEER SUPPORT AND RESOURCE POOLS	• Needed to protect and enhance SAI independence and public trust in SAIs, and develop sustainable governance and audit practices • Essential to understand the SAI audit environment, emerging stakeholder needs, and for facilitating audit impact	Workshops for new resource persons in SPMR, TOGETHER, CRISP and pICTure. Launch Audit Quality Management Specialists Certificate for creating pool of resource persons to support SAIs in setting up systems of audit quality management Continuing Professional Development (CPD) for learning specialists	Global Learning Specialists Certificate Dedicated resource persons provided as in-kind contribution by SAI of Saudi Arabia for supporting SAIs through IDI initiatives. Stakeholder engagement and facilitation of activities for support to beneficiary SAIs under Global SAI Accountability Initiative (GSAI)
PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT	• Needed to scale up support to SAIs, and ensure support remains SAI-led and effectively coordinated • SAIs are unique in theirnational contexts and best supported by those experienced in leading and working in peerSAIs • Peersupport can be more economical than alternatives when provided in-kind	BUSS workshop to connect and explore innovation between SAIs and development partners Findings from the Global Project on SAI Independence with OECD and SECO will be shared and used to better understand informal challenges to SAI independence Implementing the “Strengthening Fiscal Ecosystems for Accountability and Equity” project co-funded by SECO, the Gates Foundation, and the Ford Foundation IDI supports the IDC in advocating for all support to SAIs to follow aid effectiveness principles (SAI-led, aligned and coordinated), as well as to scale up such support	MOU with INTOSAI and IFAC for professionalisation of SAIs ; MOU with PSC and its subcommittees for supporting implementation of standards ; MOU with UN Women for auditing for gender equality and empowerment of women. Wide ranging partnerships with development partners like Asian Development Bank (ADB), CSOs, UN bodies, professional bodies, INTOSAI bodies, INTOSAI regions, academia for professional and relevant SAIs Partnerships on SAI Independence with global leaders like OECD, World Bank and IMF

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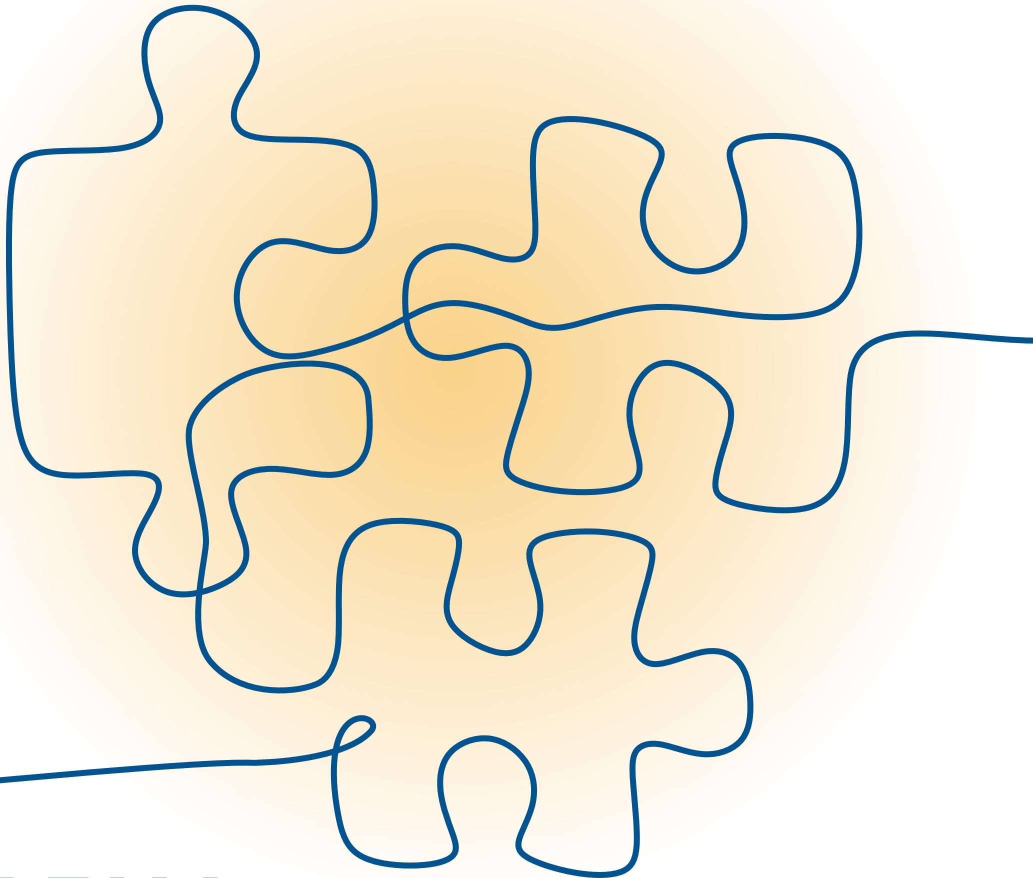


WORK STREAM OPERATIONAL PLANS

Download the detailed Operational Plans for our five work streams and Corporate Support

Independent SAIs

Well-governed SAIs

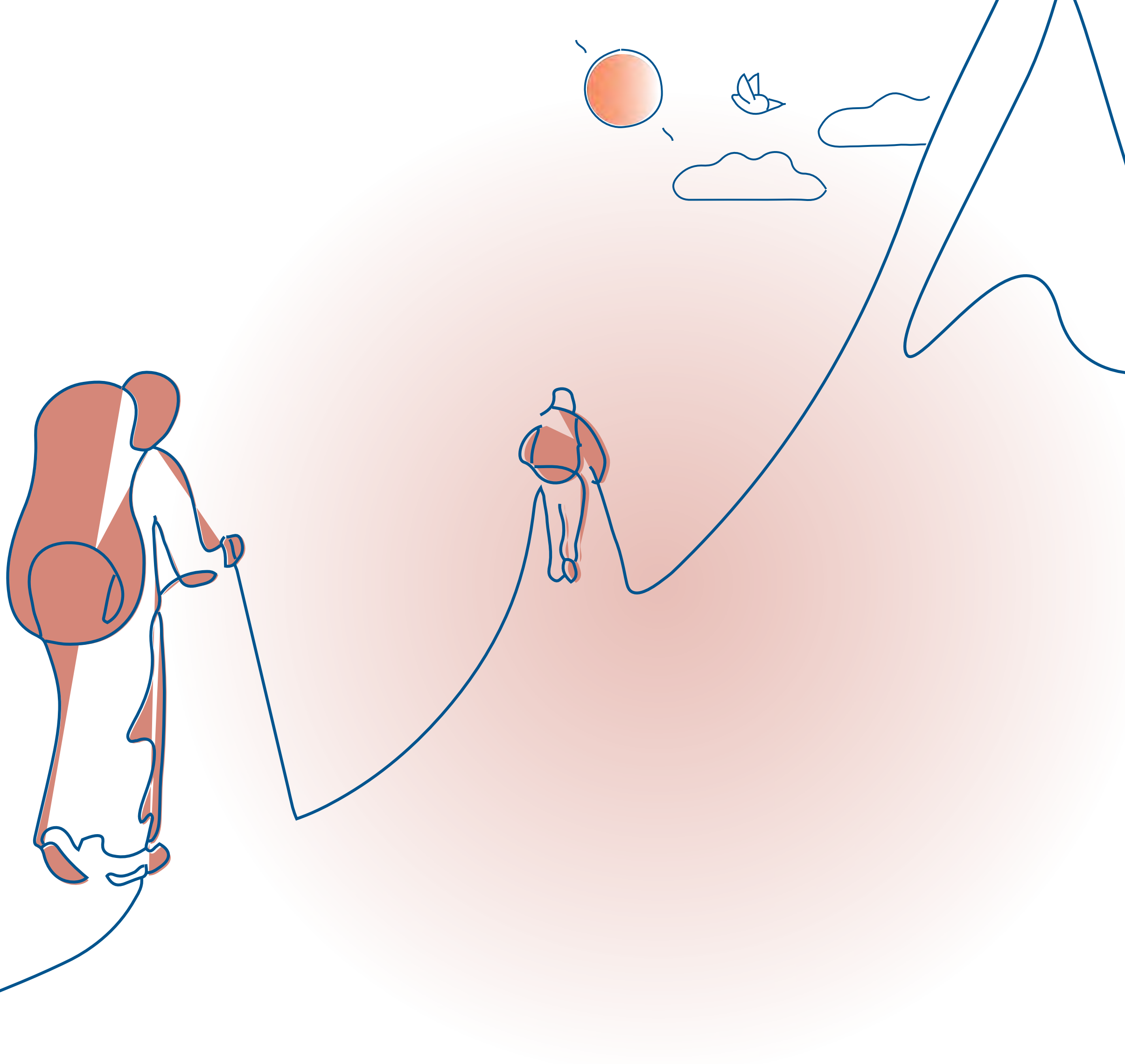
Professional SAIs

Relevant SAIs

Bilateral support

Corporate support

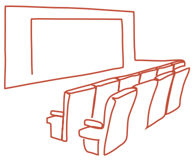
5



GENDER AND INCLUSION

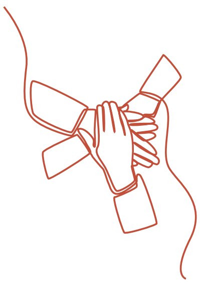
IDI's Gender and Inclusion Policy guides the organisation's inward and outward facing engagement on gender and inclusion. The Policy is anchored in the Strategic Plan and links to an Action Plan. To ensure that gender and inclusion are mainstreamed in IDI's work with SAIs, each new initiative conducts an analysis and integrates relevant results into the design of the initiative.

Here are some examples of how gender and inclusion will be reflected across IDI's work streams in 2026:



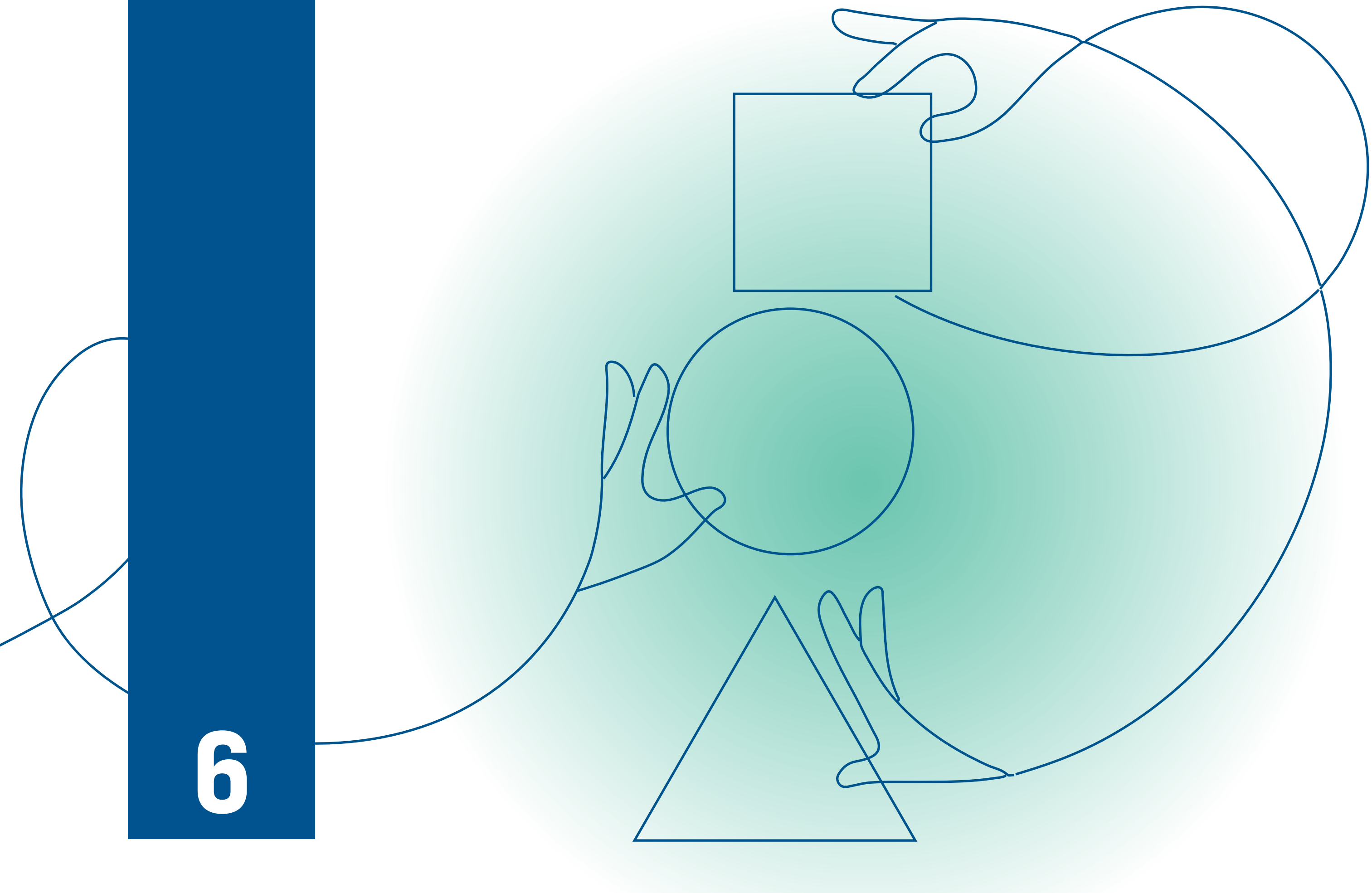
While continuing to mainstream gender and inclusion considerations across all initiatives under the Professional SAIs, IDI is planning an IDI-Asian Development Bank (ADB) Conference on 'Performance Auditing for gender equality and women's empowerment.' Under the IDI inclusion agenda, there will be a focus on SAIs in SIDS by cooperating with CAROSAI for SoAQM and with PASAI for Cooperative Compliance Audits.

In the Relevant SAIs work stream, the new SAI SDG Auditor Initiative included a comprehensive gender and inclusion analysis in its design. This initiative will also uphold the SDG principle of *Leave No One Behind* (LNOB), with the LNOB Audit Framework (2024) as a key resource. The upcoming reframing of IDI's work on technology will similarly include such an analysis as part of its redesign. Both initiatives involve developing competency frameworks that embed gender and inclusion and will be strengthened throughout their implementation. The team will follow the same approach for auditing sustainability reporting in the public sector and auditing public debt initiatives.



In the Bilateral work stream, the upcoming programmes in Africa and Central Asia have been designed with a gender and inclusion lens. The programmes will undertake Gender Diversity and Inclusion (GDI) assessments where not previously conducted. They will also incorporate and follow up on recommendations from past reviews where possible. Capacity development activities will prioritise increasing women's participation and leadership within SAIs, alongside supporting auditors to apply gender-responsive approaches in their work. In Madagascar, the Canadian Fund for Local Initiatives prioritises support for gender-sensitive audits, including audits on employment opportunities for persons with disabilities and inclusive access to drinking water in some regions.

The Well-Governed SAIs work stream will look to expand the focus of the TOGETHER initiative towards gender, diversity, and inclusion. The MASTERY initiative will offer the third module in the revised format "Me as a leader," which has a strong focus on inclusive leadership in all four languages. The work that began in 2025 with SIDS will be consolidated with a focus on the CAROSAI region towards a more integrated approach for governance support in a small SAI context.



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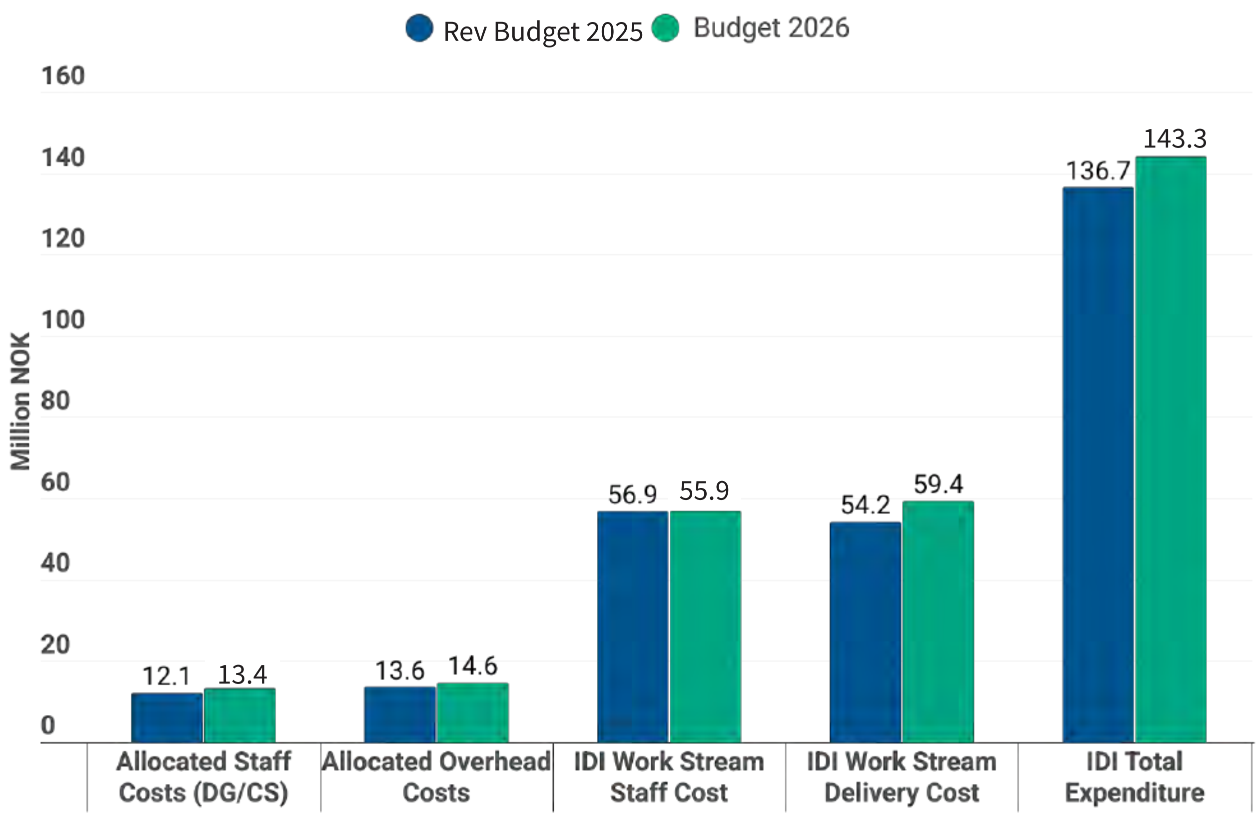
CORPORATE GOVERNANCE AND FINANCIAL OVERVIEW

Recommendations of the IDI Organisational review were used as a basis for organisa-tional changes implemented during 2025. These changes will be further consolidated during 2026. Beginning 2026, IDI will have 53 staff members with 53% female representation. The IT Strategy developed in 2025 will be taken up for implementation. Automation of processes including the results system, budgeting, financial management, and contracts and procurements will streamline the operations. Automation of the risk management system will provide better overview and control on the IDI's corporate and developmental risks being monitored through the Corporate and Developmental Risk Register. The different categories of risks - operational, reputational, natural, and developmental - will be incorporated in a digital register.

The financial situation of IDI remains sound. Total income for 2026 is estimated at NOK 143.6 million with expenditures of NOK 143.3 million. The income amount includes advance receipts and balances of NOK 37.0 million from 2025 assumed to be brought forward in full. NOK 29.9 million will be carried forward for 2026 and includes primarily funds received in advance from SECO Switzerland, European Union and Ministry of Foreign Affairs Norway for spending in future years. Pressure on government finances together with geopolitical developments are likely to continue in 2026, necessitating increased work on fundraising and cost consciousness. IDI will monitor the expenses carefully, balance them against available funding and take necessary action to reduce the scope of activities if needed.

Overall, the dedicated support from donors over the last years, despite several significant global challenges, gives us comfort in our ability to deliver on the ambitions of IDI's strategic plan. IDI has also been fortunate in receiving in-kind support from SAIs and other stakeholders. Following the trend in recent years, the value of such contribution is expected to be in the range of 10 to 15% of the annual expenditure.



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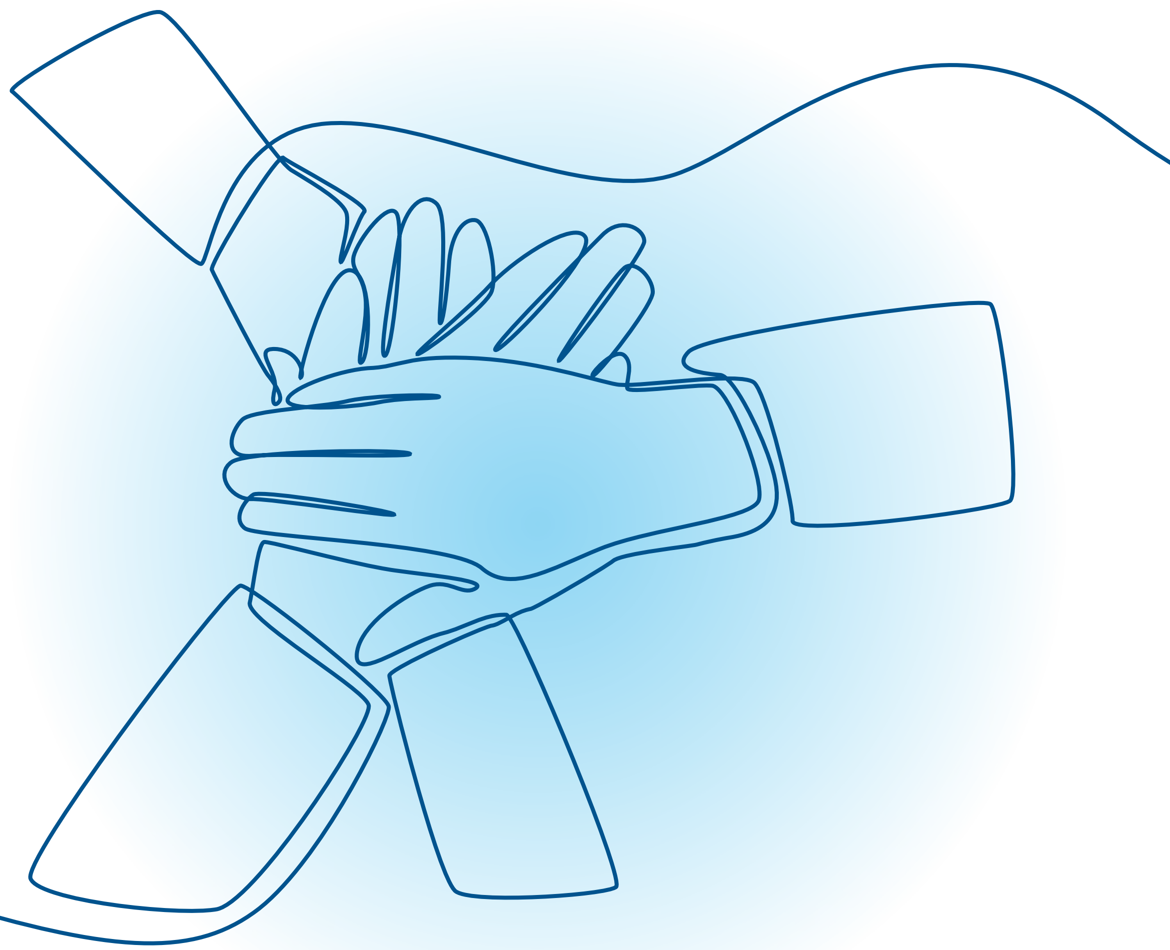

OUR PARTNERS FOR 2026

During 2026 the following organisations will support IDI's efforts:

CORE FUNDING PARTNERS

Riksrevisjonen	Sida SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION AGENCY	AUSTRIAN DEVELOPMENT AGENCY
INTOSAI	Irish Aid An Roinn Gnóthaí Eachtracha agus Trádála Department of Foreign Affairs and Trade	State Audit Office Republic of Latvia

EARMARKED FUNDING PARTNERS

ADB ASIAN DEVELOPMENT BANK	European Union	الديوان العام للمحاسبة General Court of Audit
INTOSAI INTOSAI Policy, Finance and Administration Committee	Global Affairs Canada Affaires mondiales Canada	CFLI/FCIL Canada Fund for Local Initiatives Fonds canadien d'initiatives locales
INTERNATIONAL JOURNAL OF GOVERNMENT AUDITING	Schweizerische Eidgenossenschaft Confédération suisse Confederazione Svizzera Confederaziun svizra Swiss Confederation Federal Department of Economic Affairs, Education and Research EAER **State Secretariat for Economic Affairs SECO**	Norwegian Ministry of Foreign Affairs
Liberté • Égalité • Fraternité RÉPUBLIQUE FRANÇAISE MINISTÈRE DE L'EUROPE ET DES AFFAIRES ÉTRANGÈRES	Norad	

PARTNERSHIPS

- AI for Development Agency
- AssociationofCharteredCertifiedAccountants
- Chartered Institute of Public Finance and Accountancy
- European Investment Bank
- GIZ- German Cooperation
- Information Systems Audit and Control Association
- Inter- Parliamentary Union
- Inter-American Development Bank
- International Budget Partnership
- International Federation of Accountants
- International Monetary Fund
- Organisation of Economic Cooperation and Development-Support for Improvement in Governance and Management
- Transparency International
- UN Department of Economic and Social Affairs
- United Nations Conference on Trade and Development
- University of Castilla- la Mancha
- World Bank

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 2023-28. 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 its working groups e.g., Working Group on IT Audit (WGITA), Working Group on Big Data (WGBD), Working Group on Impact of Science and Technology (WGISTA), Working Group on Environment Auditing (WGEA), Professional Standards Committee (including its Financial Audit and Accounting, Performance Audit, Compliance Audit and Internal Controls 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, and CREFIAF. The regions provide a crucial link between IDI's global perspective, and the specific strengths, challenges, and needs of their member SAIs.
- Over 100 SAIs and other organisations from across the world provide in-kind support to IDI initiatives

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