



IDI OPERATIONAL PLAN RESULTS SYSTEM 2024 – 2026

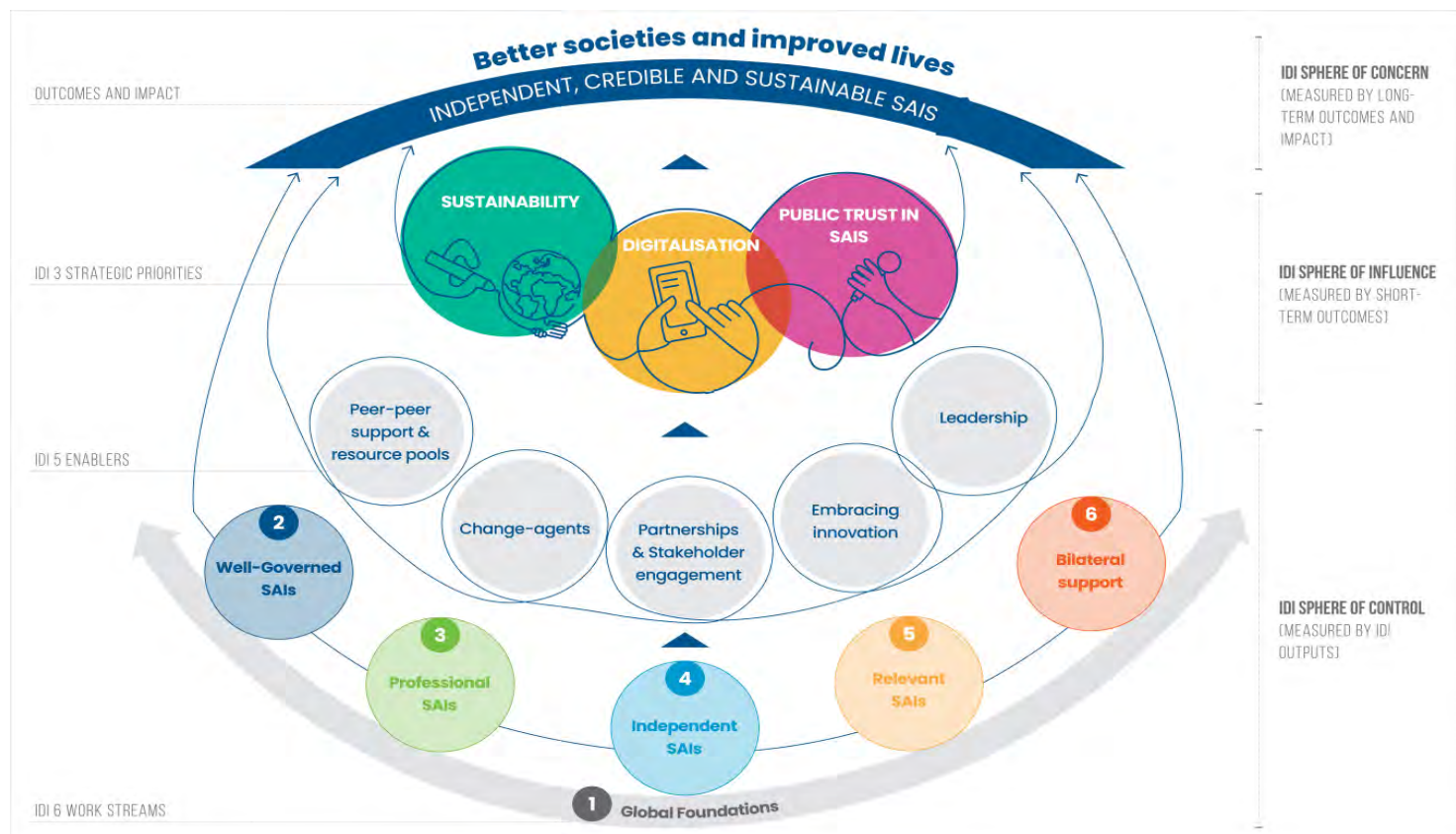
IDI OPERATIONAL PLAN

IDI Results System 2024-26

IDI Results System 2024-26

Introduction

The IDI results system supports measurement of implementation of the IDI Strategic Plan 2024-29, and contribution to IDI’s vision. As illustrated in the diagram below, the activities and initiatives of each IDI work stream, coupled with the enablers of performance improvement, help achieve IDI’s three strategic priorities and thereby facilitate SAIs to improve their performance and contribute to better societies and improved lives.



Of course, societal change and improving the performance of SAIs are complex endeavours, influenced by diverse factors including country political economy, institutional environment, SAI culture and leadership, and the adequacy of SAI resources. For sustainable SAI change, many factors need to come together. In its new Strategic Plan, IDI emphasises the importance of building sustainable practices within SAIs. This implies the capacity to consistently deliver quality results against the SAI mandate and meet stakeholder needs both now and in the future. It requires a supportive institutional environment, effective SAI leadership, functioning organisational systems across audit and governance practices, and sufficient, well-managed human resources, including the capacity to continually recruit, develop and retain professional staff.

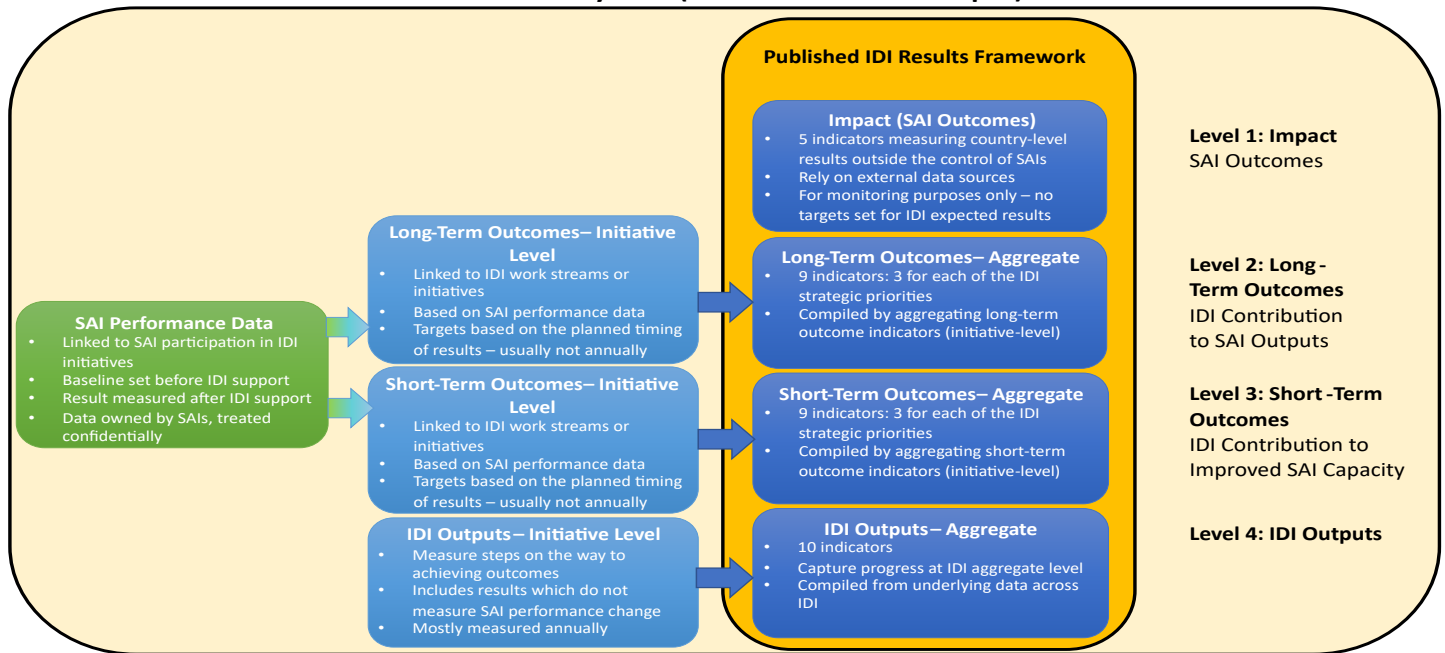
IDI’s results system does not attempt to capture the complex inter-relations between all these factors. Rather, it seeks to measure whether IDI’s work is making a difference to performance across these areas amongst the SAIs participating in relevant initiatives.

About the IDI Results System

IDI has developed a four-level results system. The system includes measurement of performance at the SAI-level, as the basis for measuring performance of IDI initiatives, which is then aggregated to an overview of performance at the IDI level. The overall results system is shown below. As the entire results system comprises over 100 indicators, an IDI Results Framework is presented which focuses on impact indicators, aggregate outcome indicators, and selected IDI output indicators. From this, 12 outcome indicators (for 2024-26) and 12 output indicators (for 2024) are identified as Key Performance Indicators (KPIs) in the IDI Operational Plan highlights document.

The remainder of the indicators in the results system are shown in an Annex to this document. Those related to individual IDI work streams also appear in the relevant IDI Operational Plan Appendices.

IDI Results System (Results Framework Paper)



Four Levels of Results

Impact: Indicators related to changes at the country level to which SAIs contribute, such as action on audit recommendations, compliance with laws and regulations, public trust in government, and stakeholder engagement in accountability. IDI monitors these indicators as they are within its sphere of concern but does not set targets as they are so far removed from IDI's influence.

Long-Term Outcomes: Indicators where the expected result of an IDI initiative is a measured, direct improvement in the outputs of participating SAIs, against a defined benchmark. This includes SAI reporting and publication, quality and coverage of SAI audits, and engagement with external stakeholders. IDI has some influence on these indicators, though they rely heavily on factors under the control or influence of SAIs.

Short-Term Outcomes: These indicators focus on intended SAI capacity improvements to which IDI initiatives contribute. This includes SAI institutional capacity, organisational systems capacity and professional staff capacity. These lie within IDI's influence but not under its control.

IDI Outputs: These indicators measure results over which IDI has significant but not absolute control. It includes intermediate steps carried out by an SAI (with IDI support) which are part of efforts to enhance SAI performance, but do not on their own constitute a performance improvement. It also measures IDI's internal results, such as overall participation of SAIs, SAI teams and SAI staff in IDI initiatives, progress in becoming a more sustainable and efficient organisation, mobilisation of in-kind support, and IDI's partnerships with and support to organisations other than SAIs.

IDI outputs are mostly measured on an annual basis, providing a useful measure of progress on implementing IDI's annual Operational Plans. Long and short-term outcomes are measured only when expected results are due – in most cases at the end of IDI's support to the SAI or group of SAIs. Progress on the five impact indicators will be updated each time the underlying data is produced by the relevant external organisation.

The IDI Results Framework

This presents an overview of results at the IDI level. Long-term and short-term outcome indicators from all IDI initiatives are aggregated to show IDI's contribution to SAI performance change across the three strategic priorities (each broken down into three-sub priorities). It also includes the five impact indicators, and ten selected IDI output indicators. The results framework is designed to be resilient and adaptable: as SAI needs change, and new initiatives are launched, new indicators can feed into the existing aggregate indicators. Therefore the 33 indicators in the results framework should not change over the duration of the

IDI Strategic Plan. The IDI Results Framework follows over the next few pages.

Annex 1: Other Indicators in the IDI Results System

The Annex shows the broader IDI results system, including indicators at the IDI work stream and initiative level. They are consolidated here for completeness and can also be found in the Operational Plan appendices for each IDI initiative. These will be added to as new initiatives are launched. The initiative level outcome indicators measure IDI contribution to changes in SAI performance, and are therefore based on SAI-level performance data, which is owned by the SAIs, and recorded in IDI's information management system. These are not shown in the published IDI Results system.

IDI sets targets for all indicators except impact indicators. Targets take into consideration the latest baseline data from before 2024. Regarding outcome indicators, the targets aspire to be realistic. This means reflecting how many SAIs may participate in an initiative; that some may leave during the initiative; some may not fully adopt or implement the ideas or products from the initiative; some may not achieve an improvement in their underlying performance; and some may not measure their performance at the end of the IDI initiative.

The overall results system will be subject to continual maintenance. New indicators may need to be added to reflect new initiatives. Indicators that become redundant will not be removed but may be marked as inactive. Technical changes to indicator definitions may be made to reflect details of the underlying measurement system, but further changes will not be made after the first time the indicator is measured – rather, old indicators should be marked as inactive and a new indicator added as replacement. Indicator targets may evolve to reflect future IDI annual Operational Plans which impact initiative delivery. This is natural due to changes in resources and emerging priorities. However, any such changes must ensure:

- Changes to future targets are included in an IDI Operational Plan or mid-year Operational Plan adjustment (recording the reason for and nature of the change)
- Indicator targets are not changed in an IDI Performance and Accountability Report (PAR) or in an Operational Plan for a later year (i.e. no using the 2025 Operational Plan to change a 2024 target)

Counting Developed and Developing Country SAIs

IDI's mandate, and the majority of its funding, is for the benefit of developing countries. IDI's indicators, baselines, targets and results are therefore focused on developing country SAIs. Developed country SAIs often participate in IDI initiatives, generally at their own cost. All indicators in the results system refer to developing countries unless otherwise stated. There are some specific reasons for certain IDI initiatives to include a small number of developed country SAIs, as doing so brings indirect benefits to developed country SAIs. In general, these include:

- Take up of a product/initiative by a developed country SAI encourages greater take up by developing country SAIs
- Developing competency of staff in developed country SAIs creates a community of experts that are potentially available to support developing country SAIs
- Engagement of developed country SAIs in topics such as climate action, SDGs, inclusion and auditing technology strengthens the global voice of all SAIs in these areas and enhances the credibility and visibility of the SAI community.

Indicator (Shortened Definition)	Expected Result	Level of Result	Link to IDI Strategic Priority	DAC only	2023 Baseline	2024 Target	2024 In- year	2024 Cumulative	2024 Actual vs Target %	2025 Target	2026 Target
IMPACT INDICATORS											
001 - % of countries in which a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations	Legislature Scrutiny of Audit Reports	Impact	Cross-cutting	yes	18	N/A	N/A		N/A	N/A	N/A
002 - % of countries in which a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years	Executive Response to Audits	Impact	Cross-cutting	yes	71	N/A	N/A		N/A	N/A	N/A
003 - % of countries scoring 3.5 or higher on (latest available) CPIA Indicator for Quality of Budgetary and Financial Management	Quality of Public Financial Management	Impact	Cross-cutting	yes	35	N/A	N/A		N/A	N/A	N/A
004 - % of countries scoring 25 or higher on Public Participation in the Budget Process	Public Participation in the Budget Process	Impact	Cross-cutting	yes	14	N/A	N/A		N/A	N/A	N/A
005 - % of countries scoring -0.285 or higher (on a scale of -2.5 to +2.5) on the WGI composite indicator for control of corruption	Control of Corruption	Impact	Cross-cutting	yes	30	N/A	N/A		N/A	N/A	N/A
AGGREGATED OUTCOME INDICATORS											
006 - Cases where IDI support contributes to improved SAI outputs on sustainable governance	SAIs delivering sustainable governance outputs	Long-term Outcomes	S1 Sustainable SAI Governance Practices	no	4	N/A	N/A		N/A	N/A	N/A
007 - Cases where IDI support contributes to improved SAI outputs from sustainable audit practices	SAIs delivering sustainable audit outputs	Long-term Outcomes	S2 Sustainable SAI Audit Practices	no	45	45	0	45	100	51	51
008 - Cases where IDI support contributes to SAI outputs that contribute to sustainable development	SAI outputs contributing to sustainable development	Long-term Outcomes	S3 SAIs Contributing to Sustainable Development	no	86	132	19	105	80	143	149
009 - Cases where IDI support contributes to improved SAI outputs on enhancing the use of technology in SAI governance practices	SAI outputs delivered from enhancing the use of technology in SAI	Long-term Outcomes	D1 SAIs enhancing the use of technology in their governance practices	no	0	0	0	0	0	0	0
010 - Cases where IDI support contributes to improved SAI outputs on enhancing the use of technology in SAI audit practices	SAI outputs delivered from enhancing the use of technology in their audit	Long-term Outcomes	D2 SAIs enhancing the use of technology in their audit practices	no	0	0	0	0	0	0	0
011 - Cases where IDI support contributes to SAI outputs that contribute to better use of technology by governments	SAI outputs contributing to better use of technology by governments	Long-term Outcomes	D3 SAIs contributing to better use of technology by governments	no	0	20	12	12	60	25	27
012 - Cumulative number of cases where IDI support contributes to SAI outputs that contribute to stronger SAI institutional environments	SAI outputs contributing to stronger SAI institutional environments	Long-term Outcomes	P1 Strengthening SAIs' institutional environment	no	3	6	6	9	150	9	12
013 - Cases where IDI support contributes to SAI outputs that contribute to stronger SAI strategic stakeholder engagement	SAI outputs contributing to stronger SAI strategic stakeholder engagement	Long-term Outcomes	P2 Strengthening SAI strategic stakeholder engagement	no	5	6	10		167	6	7
014 - Cases where IDI support contributes to SAIs delivering outputs demonstrating their value to the public	SAIs delivering outputs demonstrating their value to the public	Long-term Outcomes	P3 SAIs demonstrating their value to the public	no	0	24	26	26	108	39	73
015 - Cases where IDI support contributes to improved SAI capacity for sustainable governance practices	SAIs strengthening their capacity for sustainable governance practices	Short-term outcomes	S1 Sustainable SAI Governance Practices	no	9	29	40	49	169	49	69
016 - Cases where IDI support contributes to improved SAI capacity for sustainable audit practices	SAIs strengthening their capacity for sustainable audit practices	Short-term outcomes	S2 Sustainable SAI Audit Practices	no	58	121	62	120	99	154	162
017 - Cases where IDI support contributes to improved SAI capacity to contribute to sustainable development	SAIs strengthening their capacity to contribute to sustainable development	Short-term outcomes	S3 SAIs Contributing to Sustainable Development	no	0	4	13	13	325	8	12
018 - Cases where IDI support contributes to improved SAI capacity to use technology in their governance practices	SAIs enhancing their capacity to use technology in their governance	Short-term outcomes	D1 SAIs enhancing the use of technology in their governance practices	no	0	0	0	0	0	0	0
019 - Cases where IDI support contributes to improved SAI capacity to use technology in their audit practices	SAIs enhancing their capacity to use technology in their audit practices	Short-term outcomes	D2 SAIs enhancing the use of technology in their audit practices	no	3	24	16	19	79	24	32
020 - Cases where IDI support contributes to improved SAI capacity to contribute to better use of technology by governments	SAIs strengthening their capacity to contribute to better use of technology by	Short-term outcomes	D3 SAIs contributing to better use of technology by governments	no	0	0	0	0	0	0	0
021 - Cases where IDI support contributes to SAIs improving their capacity to strengthen their institutional environment	SAIs improving their capacity to strengthen their institutional	Short-term outcomes	P1 Strengthening SAIs' institutional environment	no	15	17	3	18	106	39	41
022 - Cases where IDI support contributes to SAIs improving their capacity to strengthen their strategic stakeholder engagement	SAIs improving their capacity to strengthen their strategic stakeholder	Short-term outcomes	P2 Strengthening SAI strategic stakeholder engagement	no	29	63	31	60	95	80	95
023 - Cases IDI support contributes to SAIs strengthening their capacity to demonstrate their value to the public	SAIs strengthening their capacity to demonstrate their value to the public	Short-term outcomes	P3 SAIs demonstrating their value to the public	no	0	0	0	0	0	0	0

Indicator (Shortened Definition)	Expected Result	Level of Result	Link to IDI Strategic Priority	DAC only	2023 Baseline	2024 Target	2024 In- year	2024 Cumulative	2024 Actual vs Target %	2025 Target	2026 Target
CROSS-IDI INDICATORS											
024 - SAls participating in LT CD initiatives	Broad outreach and/or tailored support to the SAI community	IDI Output	Cross-cutting	no	152	145	159		110	145	145
025 - Developing country SAls benefitting from long-term, SAI-level support	Broad outreach and/or tailored support to the SAI community	IDI Output	Cross-cutting	yes	11	10	39		390	11	11
026 - SAI staff (all SAls) participating in long-term IDI capacity development events	Broad outreach and/or tailored support to the SAI community	IDI Output	Cross-cutting	no	2,002	2,500	3,419		137	2,500	2,500
027 - SAI staff and other stakeholders participating in IDI training and knowledge sharing events	Broad outreach and/or tailored support to the SAI community	IDI Output	Cross-cutting	no	2,803	2,500	2,742		110	2,500	2,500
028 - Published IDI products for the ultimate benefit of SAls	High quality products made available to the SAI Community	IDI Output	Cross-cutting	no	132	138	174		126	144	150
029 - SAls (supported by IDI) that have a target relating to gender in their strategic plans	Equality and inclusion mainstreamed into IDI operations	IDI Output	Cross-cutting	yes	16	20	2	18	90	22	25
030 - Resource experts and/or facilitators in global/regional resource pools established by IDI	Effective partnerships for SAI capacity development	IDI Output	Cross-cutting	no	0	50	68		136	150	200
031 - IDI strategic partnerships working together to strengthen public external audit	Effective partnerships for SAI capacity development	IDI Output	Cross-cutting	no	13	8	17		213	9	10
032 - Days-worth of in-kind support provided to IDI by SAls	Effective partnerships for SAI capacity development	IDI Output	Cross-cutting	no	2,777	2,500	3,831		153	2,500	2,500
033 - % of IDI gender and inclusion commitments met	Sustainable, high quality, economic, efficient, gender-responsive and	IDI Output	Cross-cutting	no	100	100	100		100	100	100
034 - Long-term IDI capacity development initiatives for groups of SAls	Broad outreach and/or tailored support to the SAI community	IDI Output	Cross-cutting	no	20	20	16		80	20	20
035 - SAls in challenged environments receiving long-term bilateral support	Broad outreach and/or tailored support to the SAI community	IDI Output	Cross-cutting	no	5	6	5		83	7	7
036 - Female participation rate for all IDI initiatives (where IDI can influence participation)	Equality and inclusion mainstreamed into IDI operations	IDI Output	Cross-cutting	no	49	45	47		104	45	45
037 - % of new IDI initiatives launched in the year which included a gender and inclusion analysis in the design phase	Equality and inclusion mainstreamed into IDI operations	IDI Output	Cross-cutting	no	50	100	100		100	100	100
038 - INTOSAI regional and sub-regional bodies that have received support from IDI	Effective partnerships for SAI capacity development	IDI Output	Cross-cutting	no	0	1	3	3	300	2	3
039 - Number of peer SAls working with IDI to deliver peer to peer support to SAls in developing countries	Effective partnerships for SAI capacity development	IDI Output	Cross-cutting	no	18	19	17		89	20	20
040 - Independent evaluations of initiatives concluding the initiative objective was fully/mostly met	Sustainable, high quality, economic, efficient, gender-responsive and	IDI Output	Cross-cutting	no	0	1	3	3	300	2	3
041 - % of SAls supported by IDI that rank IDI as a trusted delivery partner	Sustainable, high quality, economic, efficient, gender-responsive and	IDI Output	Cross-cutting	no		0	0		0	0	75
042 - IDI processes digitalised during the Strategic Plan period	Sustainable, high quality, economic, efficient, gender-responsive and	IDI Output	Cross-cutting	no	0	1	4	4	400	2	3
043 - % Progress in digitalising the IDI results system	Sustainable, high quality, economic, efficient, gender-responsive and	IDI Output	Cross-cutting	no	0	100	100		100	100	100
044 - % Reduction in IDI Carbon Footprint Since 2023	<i>Sustainable, high quality, economic, efficient, gender-responsive and</i>	<i>IDI Output</i>	Cross-cutting	no	0	2	4		218	2	2

Indicator (Shortened Definition)	Expected Result	Level of Result	Link to IDI Strategic Priority	DAC only	2023 Baseline	2024 Target	2024 In- year	2024 Cumulative	2024 Actual vs Target %	2025 Target	2026 Target
INDEPENDENT SAIs WORK STREAM											
045 - Indicator removed: Overlap with 50											
046 - Possible independence threat investigated but not progressed to a SIRAM case	Threats to SAI independence addressed	IDI Output	P1 Strengthening SAIs' institutional environment	no	15	25	6	21	84	35	45
047 - SIRAM responses addressed/mostly addressed the independence threat	Threats to SAI independence addressed	Short-term outcomes	P1 Strengthening SAIs' institutional environment	no	15	17	3	18	106	19	21
048 - Global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI	Increased awareness on the importance of SAI independence	IDI Output	P2 Strengthening SAI strategic stakeholder engagement	no	3	6	6	9	150	9	12
049 - SAI supported to review/strengthen audit mandate	Improved SAI Audit Mandate	IDI Output	S2 Sustainable SAI Audit Practices	yes	2	5	7	9	180	7	9
050 - Legal framework reviewed and successfully strengthened	Improved SAI Governance Practices	Long-term Outcomes	P1 Strengthening SAIs' institutional environment	yes	3	6	6	9	150	9	12
051 - Declarations/pronouncements advocating for SAI independence	Increased awareness and support to SAI independence	IDI Output	P2 Strengthening SAI strategic stakeholder engagement	no	2	4	6	8	200	8	12
052 - IDI and joint research projects addressing specific dimensions of SAI Independence	Increased awareness and support to SAI independence	IDI Output	P3 SAIs demonstrating their value to the public	no	3	5	8	11	220	7	10
053 - Global / regional SAI Leadership-stakeholder dialogues facilitated by IDI in support of SAI Independence	Increased awareness and support to SAI independence	IDI Output	P2 Strengthening SAI strategic stakeholder engagement	no	3	6	11	14	233	9	12
054 - Country level SAI-stakeholder interactions facilitated by IDI in support of SAI Independence	Increased awareness and support to SAI independence	IDI Output	P2 Strengthening SAI strategic stakeholder engagement	no	5	20	22	27	135	25	30
055 - SAI legal unit assessed and supported	Strengthening SAIs ability to monitor and respond to threats to SAI	IDI Output	P1 Strengthening SAIs' institutional environment	yes	3	6	2	5	83	9	12
056 - SAI legal experts trained	Strengthening SAIs ability to monitor and respond to threats to SAI	IDI Output	P1 Strengthening SAIs' institutional environment	yes	20	40	14	34	85	60	100
057 - Downloads of SAI independence materials and products across digital platforms	Dissemination of communication materials in support of SAI	IDI Output	P3 SAIs demonstrating their value to the public	no	10,000	15,000	47,242	57,242	382	20,000	25,000
058 - Partnerships established with global actors in support of SAI Independence	Stronger coalitions in support of SAI independence	IDI Output	P2 Strengthening SAI strategic stakeholder engagement	no	3	6	6	9	150	9	12
059 - Joint products developed in support of SAI Independence	Stronger coalitions in support of SAI independence	IDI Output	P2 Strengthening SAI strategic stakeholder engagement	no	1	3	2	3	100	5	7
060 - SAI supported to review and propose amendments to its legal framework	Strengthening SAIs legal frameworks	IDI Output	P1 Strengthening SAIs' institutional environment	yes	10	15	7	15	100	20	25
INDEPENDENT & WELL-GOVERNED SAIs WORK STREAMS											
061 - SAI-level support project completed (Independent & well-governed SAIs work streams)	High-quality SAI-level support	IDI Output	P2 Strengthening SAI strategic stakeholder engagement	yes	0	3	2	2	67	6	9

Indicator (Shortened Definition)	Expected Result	Level of Result	Link to IDI Strategic Priority	DAC only	2023 Baseline	2024 Target	2024 In- year	2024 Cumulative	2024 Actual vs Target %	2025 Target	2026 Target
WELL-GOVERNED SAI's WORK STREAM											
062 - SAI published key strategic or performance doc (not previously published)	Public dissemination of strategic management documents by	Long-term Outcomes	P3 SAI's demonstrating their value to the public	yes	0	0	4	4	0	0	25
063 - SAI's improve their strategic management process	Fully established and improved SAI Strategic Management process of	Short-term outcomes	S1 Sustainable SAI Governance Practices	yes	0	5	14	14	280	10	15
064 - SAI PMF assessment used for strategic planning or capacity development	SAI PMF assessments results used in SAI strategic planning and capacity	Short-term outcomes	S1 Sustainable SAI Governance Practices	yes	0	5	4	4	80	10	15
065 - Improved SAI risk/crisis / business continuity mgmt. practices	SAI risk/crisis/business continuity practices strengthened based of	Short-term outcomes	S1 Sustainable SAI Governance Practices	yes	9	14	15	24	171	19	24
066 - Improved SAI ICT governance	SAI's ICT governance practices strengthened	Short-term outcomes	D1 SAI's enhancing the use of technology in their governance practices	yes	0	0	0	0	0	8	16
067 - SAI's improve their human resource management processes	SAI's HR management practices strengthened	Short-term outcomes	S1 Sustainable SAI Governance Practices	yes	0	5	7	7	140	10	15
068 - SAI Heads strengthening leadership skills	Enhanced capacity of SAI leadership in managing its internal and/or external	Short-term outcomes	P1 Strengthening SAI's institutional environment	yes	0	0	0	0	0	20	20
069 - SAI middle management staff that participated in Governance Academy	Enhanced capacity of SAI middle management	Short-term outcomes	S1 Sustainable SAI Governance Practices	yes	0	15	23	23	153	30	45
070 - SAI staff and resource persons who have participated in SPMR activities	Enhanced capacity of SAI staff in strategic management	IDI Output	S1 Sustainable SAI Governance Practices	no	465	510	192	657	129	550	570
071 - % satisfaction rate for SPMR courses	High-quality capacity development support on strategic management	IDI Output	S1 Sustainable SAI Governance Practices	no	0	75	97		129	75	75
072 - SAI PMF independent reviews showing proper use of the SAI PMF tool	High-quality SAI PMF assessments	IDI Output	S1 Sustainable SAI Governance Practices	no	75	80	5	80	100	90	100
073 - SAI staff and stakeholders participating in SAI PMF courses	Enhanced capacity of persons in the SAI PMF methodology	IDI Output	S1 Sustainable SAI Governance Practices	no	0	80	65	65	81	160	240
074 - % satisfaction rate for SAI PMF courses	High-quality capacity development support on SAI PMF	IDI Output	S1 Sustainable SAI Governance Practices	no	0	75	88		118	75	75
075 - SAI staff and resource persons who have participated in CRISP activities	Enhanced capacity of SAI staff in risk/crisis/business continuity	IDI Output	S1 Sustainable SAI Governance Practices	no	95	109	30	119	109	139	159
076 - % satisfaction rate for CRISP courses	High-quality capacity development support on risk and crisis management	IDI Output	S1 Sustainable SAI Governance Practices	no	0	75	83		111	75	75
077 - SAI staff and resource persons who have participated in pICtUre events	Enhanced capacity of SAI staff in ICT governance (assessing current	IDI Output	D1 SAI's enhancing the use of technology in their governance practices	no	242	268	86	313	117	294	320
078 - % satisfaction rate for pICtUre courses	High-quality capacity development support on ICT governance	IDI Output	D1 SAI's enhancing the use of technology in their governance practices	no	0	75	100		133	75	75
079 - SAI staff and resource persons who have participated in TOGETHER events	Enhanced capacity of SAI staff in HR governance	IDI Output	S1 Sustainable SAI Governance Practices	no	106	117	150	250	214	127	137
080 - % satisfaction rate for TOGETHER courses	High-quality capacity development support on HR governance	IDI Output	S1 Sustainable SAI Governance Practices	no	0	75	100		133	75	75
081 - SAI leadership staff who have participated in a masterclass	Enhanced knowledge of SAI leadership	IDI Output	P1 Strengthening SAI's institutional environment	yes	41	50	21	60	120	75	100
082 - Indicator removed following redesign of MASTERY initiative											
083 - % satisfaction rate for Governance Academy courses	High-quality capacity development support to SAI middle management	IDI Output	S1 Sustainable SAI Governance Practices	no	0	75	100		133	75	75

Indicator (Shortened Definition)	Expected Result	Level of Result	Link to IDI Strategic Priority	DAC only	2023 Baseline	2024 Target	2024 In- year	2024 Cumulative	2024 Actual vs Target %	2025 Target	2026 Target
PROFESSIONAL & RELEVANT SAIs WORK STREAM											
084 - IDI supported audit published	Publication of SAI audit results	Long-term Outcomes	P3 SAIs demonstrating their value to the public	yes	0	24	21	21	88	39	44
085 - IDI supported SAI audit report issued on core topic (exc. technology)	SAI audit reports issued as per legal mandate	Long-term Outcomes	S2 Sustainable SAI Audit Practices	yes	45	45	0	45	100	51	51
086 - IDI supported SAI audit report issued on trending (relevant) topics	SAI audit reports issued as per legal mandate	Long-term Outcomes	S3 SAIs Contributing to Sustainable Development	yes	86	132	19	105	80	143	149
087 - IDI supported SAI audit report issued on use of technology	SAI audit reports issued as per legal mandate	Long-term Outcomes	D3 SAIs contributing to better use of technology by governments	yes	0	20	12	12	60	25	27
088 - Improved SAI reporting on audit impact	SAIs report on audit impact	Long-term Outcomes	S2 Sustainable SAI Audit Practices	yes	0	0	0	0	0	8	8
089 - Improved SAI engagement with stakeholders in the audit process	SAIs engage with stakeholders in setting their audit plans	Short-term outcomes	P2 Strengthening SAI strategic stakeholder engagement	yes	0	4	9	9	225	6	6
090 - Improved SAI strategic/annual audit planning & stakeholder expectations mainstreamed	SAIs strengthen their systems for strategic audit planning	Short-term outcomes	S2 Sustainable SAI Audit Practices	yes	0	37	34	34	92	43	51
091 - Stronger SAI system of audit quality management	Sustainable SAI audit practices through systems of audit quality management	Short-term outcomes	S2 Sustainable SAI Audit Practices	yes	0	13	14	14	108	20	20
092 - Stronger SAI system for audit follow-up	SAIs strengthen their systems for audit follow-up	Short-term outcomes	S2 Sustainable SAI Audit Practices	yes	0	0	0	0	0	6	6
093 - SAI audit practices with stronger systems for maintaining audit methodology	Sustainable SAI audit practices through continually improving audit methodology	Short-term outcomes	S2 Sustainable SAI Audit Practices	yes	0	7	8	8	114	7	7
094 - Stronger SAI auditor competency framework issued	Sustainable SAI audit practices through auditor professional development	Short-term outcomes	S2 Sustainable SAI Audit Practices	yes	0	6	6	6	100	6	6
095 - PESA integrated into SAI's auditor professional development system	Sustainable SAI audit practices through auditor professional development	Short-term outcomes	S2 Sustainable SAI Audit Practices	no	0	0	0	0	0	7	10
096 - SAI change strategies implemented by SYLs	Effective SAI leaders facilitating change	Short-term outcomes	S2 Sustainable SAI Audit Practices	no	58	58	0	58	100	78	78
097 - SAI develops a strategic technology audit plan	SAIs leverage technology and enhance government use of technology	Short-term outcomes	D2 SAIs enhancing the use of technology in their audit practices	yes	0	20	16	16	80	20	27
098 - SAI change strategies implemented by EFA change makers	Effective SAI leaders facilitating change	Short-term outcomes	S3 SAIs Contributing to Sustainable Development	yes	0	4	13	13	325	8	12
PROFESSIONAL SAIs WORK STREAM											
100 - PESA participants (all countries) completing SAI auditor professional education	Sustainable SAI audit practices through auditor professional development	IDI Output	S2 Sustainable SAI Audit Practices	no	615	715	375	990	138	1,000	1,200
101 - Participants completing professional education for Audit Quality Management	Sustainable SAI audit practices through systems of audit quality management	IDI Output	S2 Sustainable SAI Audit Practices	no	59	104	64	123	118	104	104
102 - SAI auditors trained in ISSAI Implementation Needs Assessments	Sustainable SAI audit practices through continually improving audit methodology	IDI Output	S2 Sustainable SAI Audit Practices	yes	25	30	21	46	153	30	55
103 - SAI auditors trained in Planning for Audit Impact	SAIs report on audit impact	IDI Output	S2 Sustainable SAI Audit Practices	yes	0	18	42	42	233	18	18
104 - SAI auditors capacity enhanced in robust audit follow-up systems	SAIs strengthen their systems for audit follow-up	IDI Output	S2 Sustainable SAI Audit Practices	yes	0	0	0	0	0	17	17
105 - IDI-supported SAI Young Leaders (all countries) demonstrating positive personal change	Effective SAI leaders facilitating change	IDI Output	P1 Strengthening SAIs' institutional environment	no	0	20	17	17	85	20	40
106 - SAI Young Leader graduates (that have successfully completed the SYL programme) (all countries)	Effective SAI leaders facilitating change	IDI Output	S2 Sustainable SAI Audit Practices	no	58	58	0	58	100	78	78
RELEVANT SAIs WORK STREAM											
107 - SAI auditors and other stakeholders completing professional education in auditing climate change adaptation actions	SAIs undertake high quality audits in relevant and emerging topics of interest	IDI Output	S2 Sustainable SAI Audit Practices	no	247	271	31	278	103	271	271
108 - SAI auditors completing education in auditing the SDGs	SAIs undertake high quality audits in relevant and emerging topics of interest	IDI Output	S2 Sustainable SAI Audit Practices	yes	459	484	0	459	95	484	484
109 - SAI audit leaders completing their programme as EFA Changemakers	Effective SAI leaders facilitating change	IDI Output	S2 Sustainable SAI Audit Practices	yes	0	6	44	44	733	12	18
110 - SAI auditors completing professional education as LOTA pioneers	SAIs leverage on technology and enhance government use of technology	IDI Output	D2 SAIs enhancing the use of technology in their audit practices	yes	0	40	52	52	130	50	54
111 - SAI auditors educated in technology audits and data analytics	SAIs leverage on technology and enhance government use of technology	IDI Output	D2 SAIs enhancing the use of technology in their audit practices	yes	0	0	0	0	0	0	50