RELEVANT SAIs
OPERATIONAL PLAN 2026

A. Objective

To support Supreme Audit Institutions (SAIs) in enhancing sustainable SAI Audit Practices, which are responsive, add value, and deliver quality and impact on a sustainable basis for contributing to better societies and improved lives. This work stream will meet this objective by scanning trending areas, building coalitions of stakeholders to shape conversations and developing professional competencies of SAI auditors and leaders in key trends areas.

B. Strategy

In the relevant SAIs work stream we focus on developing auditor competence, engaging SAI leadership, supporting high-quality and high-impact sustainable audit practices and raising the profile of SAI audits in trending and high-priority areas. Currently, we are supporting SAIs in high-priority areas of audit of technology and Artificial Intelligence (AI), audits of sustainable development goals, equal futures audit and climate change adaptation action audits.

The highlights of our plans for 2026 include:

- **Consolidate and reframe 'Leveraging on Technological Advancement (LOTA)' initiative as 'Audit of Tech & AI'.** The reframed initiative aims to bring together the core audit methodology of Financial, Performance and Compliance Audit and integrate technology and AI in these audit practices. The initiative also aims to grow auditor competence, facilitate tech and AI audit leadership, build systems and stakeholder coalitions for audit of tech and AI and most importantly, foster a digital mindset and culture for building a sustainable audit practice in these areas.
- **SAI SDG Auditor Initiative for competence, contribution and communication** – Building on the solid work done in over the last 10 years, the SAI Sustainable Development Goals (SDG) Auditor initiative delivered in 2026 will focus on growing competence of SAI SDG Auditors, facilitate SAI contribution to SDG implementation by supporting audits of SDGS as per IDI's SDGs Model (ISAM 2024) and enhance communication and stakeholder coalitions for demonstrating audit value.
- Continue to **facilitate the audit impact of equal futures audits and climate change adaptation actions** audit and work with key stakeholders to explore new audit entry points in these two areas.
- **Go from exploration to capacity development action in audit and assurance of sustainability reporting in the public sector and audit of public debt.** In developing capacity development actions in these emerging areas, we plan to work across the accountability ecosystem to build an effective stakeholder coalition across different actors. Key stakeholders include governments, Parliaments, professional bodies, CSOs and other international, regional and local stakeholders amongst others.

C. Partnerships

Our work on relevant SAIs depends on strong partnerships both within and outside the INTOSAI community. In 2026 we will continue to maintain and strengthen existing partnerships with INTOSAI General Secretariat, INTOSAI Committees, relevant working groups, regions and SAIs.

We plan to move from maintaining collaboration with external stakeholders to creating strong stakeholder coalitions across accountability ecosystem in the different trending areas that we work with. We will look to create coalitions that include UN bodies, Parliamentary organisations, professional bodies, CSOs, academia, development partners and most importantly audited entities working in the area of SDGs, technology and AI, equality and inclusion, climate action, public debt and sustainability reporting in the public sector for achieving audit impact and raising the audit profile of SAIs.

The work stream has earmarked funding for its initiatives from Global Affairs Canada, European Union and General Court of Audit, Saudi Arabia. The work stream also utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), Irish Aid, the Austrian Development Agency (ADA), INTOSAI and SAI Latvia.

D.Delivery Mechanisms

Build strong stakeholder coalitions for impact: Create platforms to bring together SAIs and key stakeholders across the accountability ecosystem for the purpose of strengthening audit and assurance in key trending areas like SDGs, Tech and AI, climate change, equality and inclusion, public debt and sustainability reporting.

Enhance auditor competence in key areas through long-term term predictable support – Building on a fundamental methodology base of financial, performance and compliance audits, we will create professional education solutions for auditors in subject matter areas that we expect to be of abiding interest. Such areas include Tech and AI, auditing sustainability and auditing equality and inclusion.

A shared portfolio of up-to-date audit resources – We will maintain and enhance of dynamic and accessible portfolio of audit resources, including guidance, tools, question banks, knowledge assets, and learning material in trending and emerging areas of SAI audits.

Leadership competencies for strategic decision making on Tech and AI – In 2026, we plan to partner with SAIs and external stakeholders to provide a platform for SAI top management to develop competencies for strategic decision making in the area of auditing Tech and AI.

Cooperative audit support model – We will continue to use cooperative audit support model blending professional education and support to develop capacities of SAI auditors in different trending areas as well as to support audits in different trending areas.

Audit Advice – We will explore AI and expert pool solutions to provide on demand, just in time audit advice to SAIs.

Awareness raising, advocacy and knowledge sharing – We will expand our efforts to raise awareness and advocate for the role of SAIs in emerging audit areas through regular open sessions (online and in-person), and participation in partner and stakeholder events. Additionally, speaking at partner and stakeholder events will be a priority to raise the SAI audit profile in emerging areas.

Knowledge Networks – We will continue to build and strengthen knowledge networks focused on topical and emerging audit themes.

E. Outline Plan 2026

IDI's annual plans are presented within the context of the IDI Strategic Plan 2024-2029. The following table presents the 2026 plan in the context of background developments till the end of 2025.

Initiatives	Sub-Initiatives	Background Developments 2025	Plan 2026
Auditing Sustainable Development Goals	**SAI SDG Auditors**	• Developed educational contents and integrated platform for SAI SDG Auditors Initiative (including auditing leave no one behind) • Launched the initiative • Supported professional development of SAI SDG Audit Leaders • Supported SAIs in developing SDG audit strategies and audits of SDGs implementation (including auditing leave no one behind) under SAI SDG Auditors Initiative	• Professional education delivered for SAI auditors (started 2025) • Audit support provided for SAIs to carry out performance audits of processes for SDG implementation • SAI leadership engaged in SAI SDG Auditor Initiative, especially through high-level dialogues
	ISAM update	• Leave No One Behind (LNOB) and Policy Coherence audit frameworks available in four languages	• Light touch review and maintenance of the audit frameworks for auditing Policy Coherence and LNOB performed
	SDG stakeholder engagement	• SAI Leadership and key stakeholder workshop for SAI SDG Auditor Initiative • INTOSAI Side Event at HLPF 2025	• INTOSAI Side Event at HLPF 2026 • SAI Leadership and Stakeholder Dialogue on SAIs auditing SDGs • Engage Nord University regarding their polyphonic paper, including IDI's contribution on "SAIs auditing SDGs, climate and sustainability reporting"
LOTA	**LOTA Connect**	• Included LOTA Pioneer graduates from 2025 in LOTA Connect • Developed a draft document on expansion of the network to other stakeholders and merging with pICTure network	• Continuing and new activities included under Audit Tech and AI Initiative
	LOTA Pioneers	• Supported remaining SAIs to complete strategic audit plans and audit reports in 2024 • Developed mechanism and criteria for the LOTA Pioneers Award • First graduates awarded LOTA Pioneers Award	• Continuing and new activities included under Audit Tech and AI Initiative
	LOTA Scan	• Explored possibility of carving out IT assessment to merge with the pICTure assessment tool • Streamlined and integrated the strategic audit planning part	• Continuing and new activities included under Audit Tech and AI Initiative

Initiatives	Sub-Initiatives	Background Developments 2025	Plan 2026
	SAI Audit Analytics	into the overall IDI strategic audit planning framework • Complete development of education and reflection platform for three levels • Launch the first batch at entry and intermediate levels in Q3 2025 in English globally *These activities were not completed with the plan to reframe LOTA initiative as a whole and to integrate SAI Audit Analytics and SAI Technology Auditors within Audit Tech and AI Initiative*	• Continuing and new activities included under Audit Tech and AI Initiative
	SAI Technology Auditors	• Design initiative, develop a competency framework and course outline *These activities were no completed with the plan to reframe LOTA initiative as a whole and to integrate SAI Audit Analytics and SAI Technology Auditors within Audit Tech and AI Initiative*	• Continuing and new activities included under Audit Tech and AI Initiative
	LOTA Stakeholder Engagement	• LOTA Talks 'AI in Audit' organised • Supported SAI Brazil on ADOPTE initiative • Developed a draft document on cooperation between LOTA and pICTure (IDI Initiative on IT Governance)	• Continuing and new activities included under Audit Tech and AI Initiative
Audit Tech and AI (LOTA reframed)		NA	• Multi-stakeholder coalition for audit of technology & AI • Design and develop Audit Tech & AI Initiative • Competency framework for Audit Tech & AI for SAI Auditors • Syllabus for Professional Education • Design and develop professional education on Audit Tech and AI • Digitised professional education materials • LOTA scan tool updated, rebranded and published
	INTOSAI Working Group on IT Audit (WGITA)-IDI Handbook on IT Auditing	• Completed light touch review of Handbook, including Audit Design Matrix, in collaboration with INTOSAI WGITA	• Published the updated Handbook and Audit Design Matrix in four languages

Initiatives	Sub-Initiatives	Background Developments 2025	Plan 2026
	Audit Tech and AI Stakeholder Engagement (LOTA reframed)	Not Applicable	• High-Level Workshop on 'Audit of Technology & AI' for SAI leadership • Audit Tech and AI Talks event on selected technology topic • Supported SAI Brazil on ADOPTE • Explored cooperation between Audit Tech and AI initiative and pICTure • Attend relevant meetings within INTOSAI and with external stakeholders on Tech & AI.
EFA Changemakers		• Documented lessons learned from EFA Changemakers • Supported SAIs that could not complete their strategic audit plans and audit reports in 2024 • Developed mechanism and criteria for the EFA Changemakers Award • Awarded Changemakers graduates as per the mechanism developed	• Initiative ended in 2025 • Equal futures audit considerations will be mainstreamed through other initiatives
Auditing Public Debt	**Audit of Debt Transparency**	• IDI-INTOSAI Working Group on Public Debt (WGPD) Audit of Public Debt Management Handbook maintained • Knowledge webinar on auditing public debt sustainability conducted in cooperation with WGPD	• Stakeholder coalition for auditing public debt • Design audit of public debt initiative • Design and develop audit framework for auditing public debt
Global Cooperative Audit of Climate Change Adaptation Actions (CCAA)		• Launched Education and Audit support for Arab Organisation of SAIs (ARABOSAI) region • Global publication based on audit results of five English and OLACEFS regions in cooperation with WGEA launched and published	CCAA in ARABOSAI: • Participating SAIs conduct audits • Participating SAIs issue audit reports CCAA in English: • CCAA Global Publication disseminated online • Audit results from ARABOSAI SAIs added to the global publication
Auditing Sustainability Reporting in the public sector		• IDI-United Nations Trade and Development (UNCTAD) joint event on 'Building competencies and capacities for auditing and assurance of sustainability reporting in the public sector' held	• Coalition of Stakeholders for Sustainability Reporting and Assurance in the public sector • Design initiative for supporting SAIs in auditing sustainability reporting in the public sector • Advocacy and awareness event

Initiatives	Sub-Initiatives	Background Developments 2025	Plan 2026
Work Stream Management and Stakeholder Engagement		• Attended relevant INTOSAI, EUROSAI, OLACEFS and PASAI meetings	• Global Summit for SAIs in SIDS (in cooperation with SAI Governance) • Attend relevant INTOSAI, EUROSAI, OLACEFS and PASAI meetings • Attend other relevant partners' events

F. Expected Results

Common indicators across Relevant SAIs and Professional SAIs work streams

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Publication of SAI audit results	**[084]** For SAIs with the mandate to publish, a 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)	2023	0	24	39	44
Short-term outcomes	P2 Strengthening SAI strategic stakeholder engagement	SAIs engage with stakeholders in setting their audit plans	**[089]** Cumulative number of SAIs supported by IDI to strengthen engagement with stakeholders in their audit process	2023	0	4	6	6
Short-term outcomes	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems for strategic audit planning	**[090]** Cumulative number of SAIs supported by IDI to strengthen their system for strategic/annual audit planning and mainstreaming issues relevant to stakeholder needs and expectations (e.g. technology audits, SDG audits, equal futures audits, and considerations of equality, diversity and inclusion)	2023	0	37	43	51
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving	**[093]** Cumulative number of SAI audit practices where IDI has helped to set up or strengthen systems for developing & maintaining audit	2023	0	7	7	7

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
		audit methodology	methodology in accordance with the ISSAIs					
IDI Output	S2 Sustainable SAI Audit Practices	Professional quality audit resources available across the SAI community	[113] Number of professional quality audit resources available on the IDI website at the end of the year	2023	10	13	16	16
IDI Output	S2 Sustainable SAI Audit Practices	Professional education available across the SAI community	[114] Number of different topics and languages on which professional education is made available to SAI auditors (open access or to at least one group of SAIs) during the year	2023	18	22	30	21
IDI Output	S2 Sustainable SAI Audit Practices	IDI facilitates knowledge sharing efficiently across the SAI community	[115] Cumulative number of people benefitting from IDI knowledge sharing events provided to the SAI community (e.g. SAI Innovation webinars, market place events, LOTA talks, EFA voice, Auditing the SDG awareness raising events)		6202	7030	7160	7290
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	[116] Number of IDI managed alumni networks (e.g. SYL circle, PESA Circle, Learning Specialist Circle, Quality Management Specialists) with at least one Continuing Professional Development event (face to face or online) during the year, including under the Centre for SAI Audit Professionals		2	4	4	5
IDI Output	S2 Sustainable SAI Audit Practices	IDI's professional staff capacity development support is provided in an economic, efficient and effective manner	[117] Number of people actively using IDI's digital education platform including the Centre for SAI Audit Professionals during the year	2023	1000	1200	1500	2000
IDI Output	S2 Sustainable SAI Audit Practices	IDI responds to SAI needs by facilitating SAI access to predictable capacity development support on which SAIs can rely	[112] Number of long-term predictable support offerings in the Professional & Relevant SAIs portfolio	2023	5	10	19	19

Note: LOTA has been reframed as 'Audit Tech and AI' w.e.f. 2026. We will not have additions to the cumulative number from 2026 to 2029. The targets for 2026 and for the remaining years of strategic plan 2024 to 2029 have been adjusted accordingly.

Indicators for Relevant SAIs work streams

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	S3 SAIs Contributing to Sustainable Development	SAI audit reports issued as per legal mandate	[086] Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI-supported / cooperative audits	2023	87	133	144	150
Long-term Outcomes	D3 SAIs contributing to better use of technology by governments	SAI audit reports issued as per legal mandate	[087] Cumulative number of SAI audit reports or opinions issued as per legal mandate in relation to improving government use of technology, following IDI-supported / cooperative audits	2023	0	20	25	27
Short-term outcomes	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage technology and enhance government use of technology	[097] Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA	2023	0	20	25	25
Short-term outcomes	S3 SAIs Contributing to Sustainable Development	Effective SAI leaders facilitating change	[098] Cumulative number of EFA Change Makers that have successfully implemented their SAI change strategy	2023	0	4	8	12
IDI Output	S2 Sustainable SAI Audit Practices	SAIs undertake high-quality audits in relevant and emerging topics of interest to stakeholders	[107] Cumulative number of SAI auditors completing professional education in auditing climate change adaptation actions	2023	247	271	271	271
IDI Output	S2 Sustainable SAI Audit Practices	SAIs undertake high-quality audits in relevant and emerging topics of interest to stakeholders	[108] Cumulative number of SAI Auditors completing professional education and practical work in auditing the SDGs and developing SDG audit strategies	2023	459	484	484	484
IDI Output	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	[109] Cumulative number of SAI audit leaders completing their programme as EFA Changemakers	2023	0	6	12	18
IDI Output	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage on technology and enhance government use of technology	[110] Cumulative number of SAI auditors completing professional education as LOTA Pioneers	2023	0	40	50	54
IDI Output	D2 SAIs enhancing the use of technology in	SAIs leverage on technology and enhance	[111] Cumulative number of SAI auditors completing integrated education and support offered by IDI in relation to building	2023	0	0	0	50

Result Level	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
	their audit practices	government use of technology	competent technology auditors (technology audits and use of data analytics)					

G. Work stream focus on Gender and Inclusion

We have integrated gender and inclusion considerations across all workstream initiatives, according to IDI Gender and Inclusion Policy (2024) and the recent "Practical Guide for Gender and Inclusion Analysis (GIA)", of 2025. In addition, we have launched a new initiative under Auditing SDGs—the SAI SDG Auditor Initiative—which included a comprehensive GIA 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 our work on technology will similarly include such an analysis as part of its redesign. Both initiatives involve developing competency frameworks that embed gender and inclusiveness and will be strengthened throughout their implementation. We will follow the same approach for auditing sustainability reporting in the public sector and auditing public debt initiatives.

H. Financial overview at the workstream level

For 2026, Relevant SAIs work stream's total budget is NOK 14.2 million, which represents a marginal increase of 2.6% over the 2025 revised budget of NOK 13.8 million. The work stream delivery costs show an increase of 50.5% to NOK 5 million from NOK 3.3 million. This increased expenditure is attributable to initiation of events of restructured initiatives that were deferred in 2025. The work stream staff costs show a reduction of 15.1% amounting to NOK 1.1 million. This can be attributed to reduced allocation of staff time in this work stream which has been reallocated to Professional SAIs work stream which shows an increase of 20.8% of work stream staff costs and includes the above reallocation.

I. Risk Management

In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for the Relevant SAIs work stream:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response *(Tolerate, Treat, Transfer, Terminate)*	Control Measures/Assessment
1) Lack of required expertise: IDI cannot secure the quantity and quality of available expertise that it currently relies on to deliver initiatives related to technology, climate change, equality and inclusion, and sustainable development	High	Low	Treat	• Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills • Maintain relations with resource pool and expand base of resources • In-house professionals maintain continuing professional development in relevant areas • Leverage partnerships with SAIs and stakeholders to mobilise resources
2) Inability to address the diversity of SAI needs: IDI is not able to meet the needs of SAIs with diverse capacities in auditing technology, climate change, equality, and SDGs	High	Moderate	Treat	• Build resources and educational material that can be adapted to different environments as per needs • Focus on capacity development of SAI auditors who can work with global products at the SAI level • Explore providing support at global, regional and SAI levels • Ensure regional balance in global resource teams • Dialogue with INTOSAI bodies, regions and SAIs to identify needs
3) Timeliness of initiatives: IDI is not able to deliver initiatives on emerging topics such as technology, climate change, equality and inclusion, and SDGs on time and either loses momentum or delivers initiatives ahead of time	High	High	Treat	• Scan the audit universe to track emerging topics • Partner with expert bodies in INTOSAI and outside to source necessary intelligence and expertise on diverse subject matters • Consult with SAIs and regions on a regular basis • Prioritize resources for supporting SAIs in responding to emerging trends • Provide flexibility and ability to pilot to meet emerging needs on time
5) Buy-in by SAI Leadership: Participation of SAI leadership at different levels does not support the change and the SAI fails to comply with the statement of commitments	High	Low	Treat	• Engage with SAI leadership at beginning of initiative to secure leadership buy-in • Besides heads of SAIs, involve different levels of SAI leadership and create awareness about initiative. Especially engage with functional and operational leaders. • Invest in professional development of SAI leadership in trending areas

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response *(Tolerate, Treat, Transfer, Terminate)*	Control Measures/Assessment
6) Unadaptable to change: SAI is not willing to change the ways of working and adapting to required change.	Medium	Medium	Treat	• Involvement of SAI leadership and SAI staff in the process • Emphasis on SAI teams' roles in supporting SAI capacity development in the longer term • Train and leverage SAI change agents • Develop effective SAI audit leaders.

CELEBRATING IMPACT. SHAPING FUTURES.