

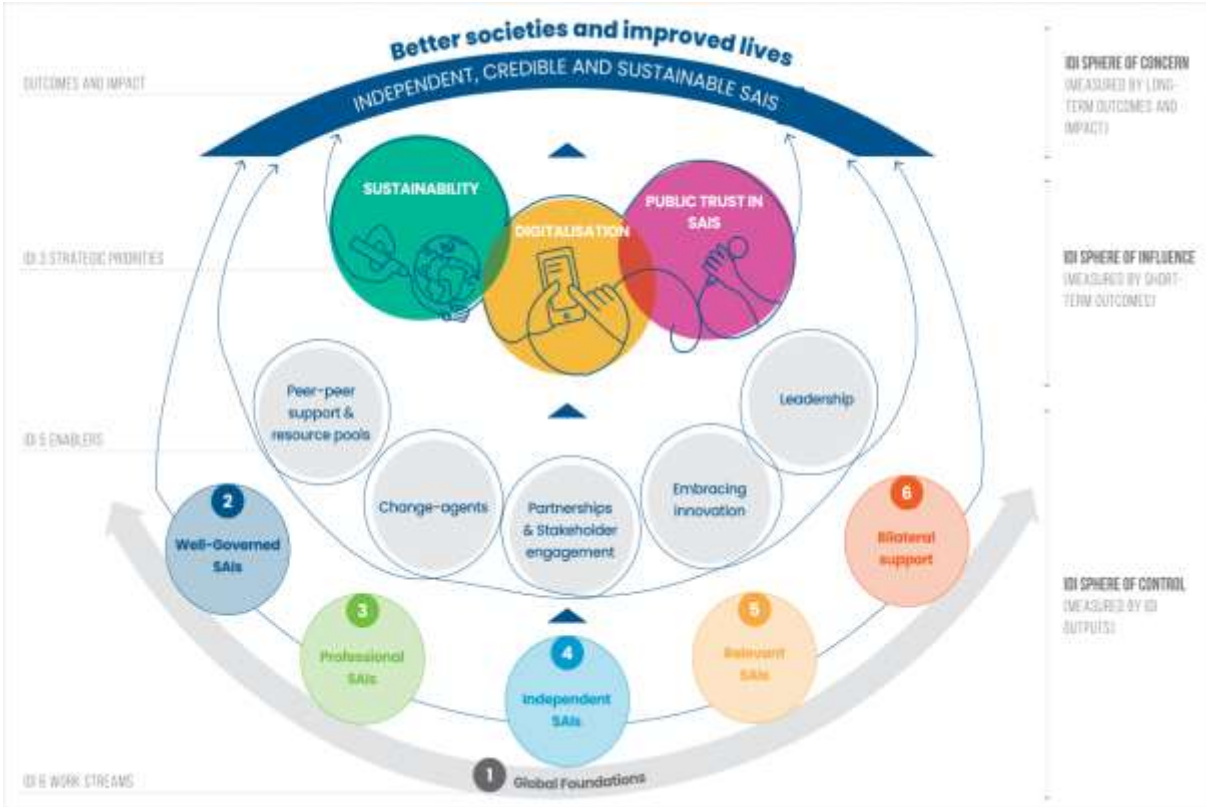


# RESULTS SYSTEM IDI ANNUAL REPORT 2025

# 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.

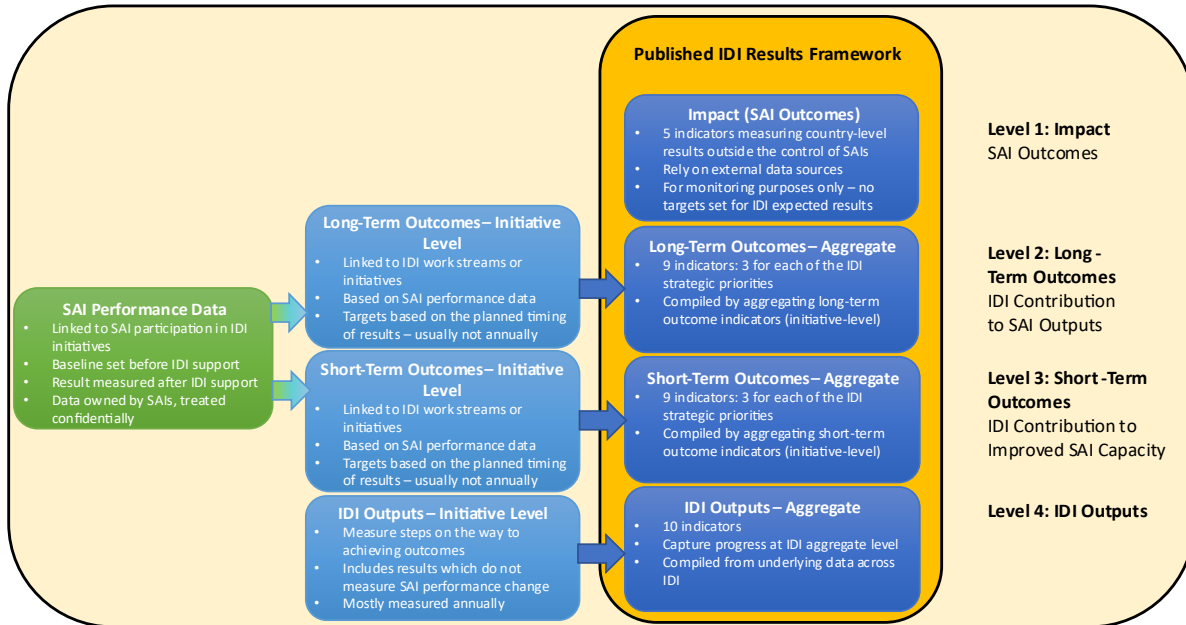
IDI’s results system does not attempt to capture the complex inter-relations between all these factors. Rather, it seeks to measure whether IDI’s work is making a difference to performance across these areas amongst the SAIs participating in relevant initiatives.

## 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 first 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.

## **Other Indicators in the IDI Results System**

The document also 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.

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	DAC only	2023 Baseline	2024 Target	2024 In- year	2024 To Date (Cumulative Indicators)	2024 Actual vs Target %	2025 Target	2025 In- year	2025 To Date (Cumulative Indicators)	2025 Actual vs Target %	2026 Target
<b>CROSS-IDI INDICATORS</b>											
024 - SAIs participating in LT CD initiatives	no	152	145	159		110	145	144		99	145
025 - Developing country SAIs benefitting from long-term, SAI-level support	yes	11	10	39		390	11	46		418	11
026 - SAI staff (all SAIs) participating in long-term IDI capacity development events	no	2,002	2,500	3,424		137	2,500	3,045		122	2,500
027 - SAI staff and other stakeholders participating in IDI training and knowledge sharing events	no	2,803	2,500	2,740		110	2,500	1,754		70	2,500
028 - Published IDI products for the ultimate benefit of SAIs	no	132	138	174		126	144	165		115	150
029 - SAIs (supported by IDI) that have a target relating to gender in their strategic plans	yes	16	20	2	18	90	22	1	18	82	25
030 - Resource experts and/or facilitators in global/regional resource pools established by IDI	no	0	50	79		158	150	191		127	200
031 - IDI strategic partnerships working together to strengthen public external audit	no	13	8	17		213	9	16		178	10
032 - Days-worth of in-kind support provided to IDI by SAIs	no	2,777	2,500	3,824		153	2,500	2,558		102	2,500
033 - % of IDI gender and inclusion commitments met	no	100	100	100		100	100	75		75	100
034 - Long-term IDI capacity development initiatives for groups of SAIs	no	20	20	17		85	20	18		90	20
035 - SAIs in challenged environments receiving long-term bilateral support	no	5	6	5		83	7	8		114	7
036 - Female participation rate for all IDI initiatives (where IDI can influence participation)	no	49	45	47		104	45	48		106	45
037 - % of new IDI initiatives launched in the year which included a gender and inclusion analysis in the design phase	no	50	100	100		100	100	100		100	100
038 - INTOSAI regional and sub-regional bodies that have received support from IDI	no	0	1	4	4	400	2	2	6	300	3
039 - Number of peer SAIs working with IDI to deliver peer to peer support to SAIs in developing countries	no	18	19	17		89	20	16		80	20
040 - Independent evaluations of initiatives concluding the initiative objective was fully/mostly met	no	0	1	3	3	300	2	1	4	200	3
041 - % of SAIs supported by IDI that rank IDI as a trusted delivery partner	no		0	0		0	0	0		0	75
042 - IDI processes digitalised during the Strategic Plan period	no	0	1	4	4	400	2	4	8	400	3
043 - % Progress in digitalising the IDI results system	no	0	100	100		100	100	100		100	100
044 - % Reduction in IDI Carbon Footprint Since 2023	no	0	2	4		218	2	22		1,079	2
<b>INDEPENDENT SAIS WORK STREAM</b>											
045 - Indicator removed: Overlap with 50	yes			0				0			
046 - Possible independence threat investigated but not progressed to a SIRAM case	no	15	25	6	21	84	35	6	27	77	45
047 - SIRAM responses addressed/mostly addressed the independence threat	no	15	17	3	18	106	19	3	21	111	21
048 - Global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI	no	3	6	6	9	150	9	9	18	200	12
049 - SAI supported to review/strengthen audit mandate	yes	2	5	7	9	180	7	5	13	186	9
050 - Legal framework reviewed and successfully strengthened	yes	3	6	6	9	150	9	3	12	133	12
051 - Declarations/pronouncements advocating for SAI independence	no	2	4	6	8	200	8	4	12	150	12
052 - IDI and joint research projects addressing specific dimensions of SAI Independence	no	3	5	8	11	220	7	0	11	157	10
053 - Global / regional SAI Leadership-stakeholder dialogues facilitated by IDI in support of SAI Independence	no	3	6	11	14	233	9	5	19	211	12
054 - Country level SAI-stakeholder interactions facilitated by IDI in support of SAI Independence	no	5	20	22	27	135	25	6	33	132	30
055 - SAI legal unit assessed and supported	yes	3	6	2	5	83	9	3	7	78	12
056 - SAI legal experts trained	yes	20	40	14	34	85	60	35	62	103	100
057 - Downloads of SAI independence materials and products across digital platforms	no	10,000	15,000	47,242	57,242	382	20,000	0	57,242	286	25,000
058 - Partnerships established with global actors in support of SAI Independence	no	3	6	6	9	150	9	0	9	100	12
059 - Joint products developed in support of SAI Independence	no	1	3	2	3	100	5	4	7	140	7
060 - SAI supported to review and propose amendments to its legal framework	yes	10	15	7	15	100	20	7	20	100	25

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<b>WELL-GOVERNED SAIS WORK STREAM</b>												
061 - SAI-level support project completed (independent & well-governed SAIs work streams)	yes	0	3	2	2	67	6	4	6	100	9	
062 - SAI published key strategic or performance doc (not previously published)	yes	0	0	4	4	0	0	2	6	0	25	
063 - SAIs improve their strategic management process	yes	0	5	14	14	280	10	8	22	220	15	
064 - SAI PMF assessment used for strategic planning or capacity development	yes	0	5	4	4	80	10	4	8	80	15	
065 - Improved SAI risk/crisis / business continuity mgmt. practices	yes	9	14	15	24	171	19	11	35	184	24	
066 - Improved SAI ICT governance	yes	0	0	0	0	0	8	12	12	150	16	
067 - SAIs improve their human resource management processes	yes	0	5	7	7	140	10	7	14	140	15	
068 - SAI Heads strengthening leadership skills	yes	0	0	1	1	0	20	17	18	90	20	
069 - SAI middle management staff that participated in Governance Academy	yes	0	15	23	23	153	30	37	60	200	45	
070 - SAI staff and resource persons who have participated in SPMR activities	no	465	510	192	657	129	550	128	758	138	570	
071 - % satisfaction rate for SPMR courses	no	0	75	97		129	75	100		133	75	
072 - SAI PMF independent reviews showing proper use of the SAI PMF tool	no	75	80	5	80	100	90	4	84	93	100	
073 - SAI staff and stakeholders participating in SAI PMF courses	no	0	80	79	79	99	160	73	150	94	240	
074 - % satisfaction rate for SAI PMF courses	no	0	75	88		118	75	95		126	75	
075 - SAI staff and resource persons who have participated in CRISP activities	no	95	109	30	119	109	139	41	141	101	159	
076 - % satisfaction rate for CRISP courses	no	0	75	83		111	75	97		129	75	
077 - SAI staff and resource persons who have participated in piCTure events	no	242	268	86	313	117	294	59	354	120	320	
078 - % satisfaction rate for piCTure courses	no	0	75	100		133	75	100		133	75	
079 - SAI staff and resource persons who have participated in TOGETHER events	no	106	117	150	250	214	127	37	262	206	137	
080 - % satisfaction rate for TOGETHER courses	no	0	75	100		133	75	100		133	75	
081 - SAI leadership staff who have participated in a masterclass	yes	41	50	21	60	120	75	44	91	121	100	
082 - Indicator removed following redesign of MASTERY initiative	no			0		0		0		0		
083 - % satisfaction rate for Governance Academy courses	no	0	75	100		133	75	92		123	75	
<b>PROFESSIONAL &amp; RELEVANT SAIS WORK STREAMS</b>												
084 - IDI supported audit published	yes	0	24	21	21	88	39	32	53	136	44	
085 - IDI supported SAI audit report issued on core topic (exc. technology)	yes	45	45	0	45	100	51	4	49	96	51	
086 - IDI supported SAI audit report issued on trending (relevant) topics	yes	86	132	19	105	80	143	30	135	94	149	
087 - IDI supported SAI audit report issued on use of technology	yes	0	20	12	12	60	25	8	20	80	27	
088 - Improved SAI reporting on audit impact	yes	0	0	0	0	0	8	8	8	100	8	
089 - Improved SAI engagement with stakeholders in the audit process	yes	0	4	9	9	225	6	1	10	167	6	
090 - Improved SAI strategic/annual audit planning & stakeholder expectations mainstreamed	yes	0	37	34	34	92	43	11	45	105	51	
091 - Stronger SAI system of audit quality management	yes	0	13	14	14	108	20	14	28	140	20	
092 - Stronger SAI system for audit follow-up	yes	0	0	0	0	0	6	5	5	83	6	
093 - SAI audit practices with stronger systems for maintaining audit methodology	yes	0	7	8	8	114	7	0	8	114	7	
094 - Stronger SAI auditor competency framework issued	yes	0	6	6	6	100	6	0	6	100	6	
095 - PESA integrated into SAI's auditor professional development system	no	0	0	0	0	0	7	4	4	57	10	
096 - SAI change strategies implemented by SYLs	no	58	58	0	58	100	78	20	78	100	78	
097 - SAI develops a strategic technology audit plan	yes	0	20	16	16	80	20	3	19	95	27	
098 - SAI change strategies implemented by EFA change makers	yes	0	4	13	13	325	8	3	16	200	12	

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<b>PROFESSIONAL SAIS WORK STREAM</b>											
099 - Languages in which PESA is available	no	1	2	2		100	2	2		100	3
100 - PESA participants (all countries) completing SAI auditor professional education	no	615	715	269	884	124	1,000	351	1,232	123	1,200
101 - Participants completing professional education for Audit Quality Management	no	59	104	64	123	118	104	43	166	160	104
102 - SAI auditors trained in ISSAI Implementation Needs Assessments	yes	25	30	21	46	153	30	0	46	153	55
103 - SAI auditors trained in Planning for Audit Impact	yes	0	18	42	42	233	18	0	42	233	18
104 - SAI auditors capacity enhanced in robust audit follow-up systems	yes	0	0	0	0	0	17	24	24	141	17
105 - IDI-supported SAI Young Leaders (all countries) demonstrating positive personal change	no	0	20	17	17	85	20	20	37	185	40
106 - SAI Young Leader graduates (that have successfully completed the SYL programme) (all countries)	no	58	58	0	58	100	78	20	78	100	78
<b>RELEVANT SAIS WORK STREAM</b>											
107 - SAI auditors and other stakeholders completing professional education in auditing climate change adaptation actions	no	247	271	31	278	103	271	23	301	111	271
108 - SAI auditors completing education in auditing the SDGs	yes	459	484	0	459	95	484	0	459	95	484
109 - SAI audit leaders completing their programme as EFA Changemakers	yes	0	6	44	44	733	12	0	44	367	18
110 - SAI auditors completing professional education as LOTA pioneers	yes	0	40	52	52	130	50	0	52	104	54
111 - SAI auditors educated in technology audits and data analytics	yes	0	0	0	0	0	0	0	0	0	50
<b>PROFESSIONAL &amp; RELEVANT SAIS WORK STREAMS</b>											
112 - Long-term predictable support offerings in the Professional & Relevant SAIs portfolio	no	5	10	11		110	19	15		79	19
113 - Professional quality audit resources available from IDI's Professional and Relevant SAIs work streams	no	10	13	29		223	13	30		231	16
114 - Topics and languages on which professional audit education is available to SAIs	no	18	22	26		118	30	27		90	21
115 - SAI staff and other stakeholders attending knowledge sharing events from the Professional and Relevant SAIs work streams	no	6,202	7,030	1,421	7,623	108	7,160	734	8,253	115	7,290
116 - IDI alumni networks operating	no	2	4	4		100	4	3		75	5
117 - People actively using IDI's digital learning system under the Centre for SAI Audit Professionals during the year	no	1,000	1,200	2,464		205	1,500	3,247		216	2,000
<b>BILATERAL SUPPORT WORK STREAM</b>											
118 - Bilaterally-supported SAIs publishing their annual audit reports within 12 months of the year end	yes	3	6	4		67	6	6		100	7
119 - Bilaterally-supported SAIs supported to improve their audit coverage (SAI PMF indicator 8)	yes	0	0	1	1	0	0	1	2	0	4
120 - Bilaterally-supported SAIs publishing their annual performance reports within 12 months of the year end	yes	3	4	4		100	5	4		80	6
121 - Bilaterally-supported SAIs reporting progress against gender and inclusion targets	yes	1	3	1		33	3	0		0	4
122 - SAI holds a major engagement with stakeholders during the year	yes	5	6	10		167	6	12		200	7
123 - SAI digitalizes an audit process / uses this new process during the year	yes	3	4	0	3	75	4	2	5	125	5
124 - SAI establishes coordination mechanism for support and holds a coordination meeting in the year	yes	3	5	5		100	6	4		67	7
<b>CROSS-IDI INDICATORS</b>											
125 - Stronger SAI capacity to engage with providers of support or SAI CD proposal supported	yes	29	59	22	51	86	74	34	85	115	89
126 - SAIs reporting they have carried out audits on climate change topics in the past 3 years	yes	0	0	0		0	0	0		0	30
127 - SAI parliamentary engagement supported	yes	0	15	24	24	160	18	25	32	178	23
128 - Discrete, ongoing SAI capacity development initiatives funded by IDC members at the end of the year	no	0	5	18	18	360	10	21	39	390	15
129 - Peer partner and donor staff in BUSS events	no	17	30	11	28	93	45	31	58	129	60
130 - SAI peer to peer arrangements supported by IDI (through all mechanisms) established and functioning	no	8	10	7	15	150	12	1	16	133	14
131 - Funding arrangements for GSAI country projects established through IDI support	no	3	5	0	3	60	6	3	6	100	6
132 - Global SAI Stocktaking Report published and disseminated	no	50	100	100		100		0		0	50

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133 - IDI website upgrade to include scheduler, access points and a calendar of forthcoming IDI events and initiatives	no	0	100	100		100	100	100		100	100
134 - Annual number of published external outreach items (op-ed, joint articles, press releases)	no	3	6	7		117	9	10		111	12
135 - Social media followers at the year-end across IDI and IDC accounts	no	12,800	14,000	16,400		117	15,000	19,164		128	17,000
136 - IDI internal events to strengthen work on gender and inclusion	no	3	3	3		100	4	4		100	3
137 - IDI reviews/evaluations on the integration of gender and inclusion	no	2	2	0	2	100	3	0	2	67	3