



PROFESSIONAL SAIs

IDI ANNUAL REPORT 2025

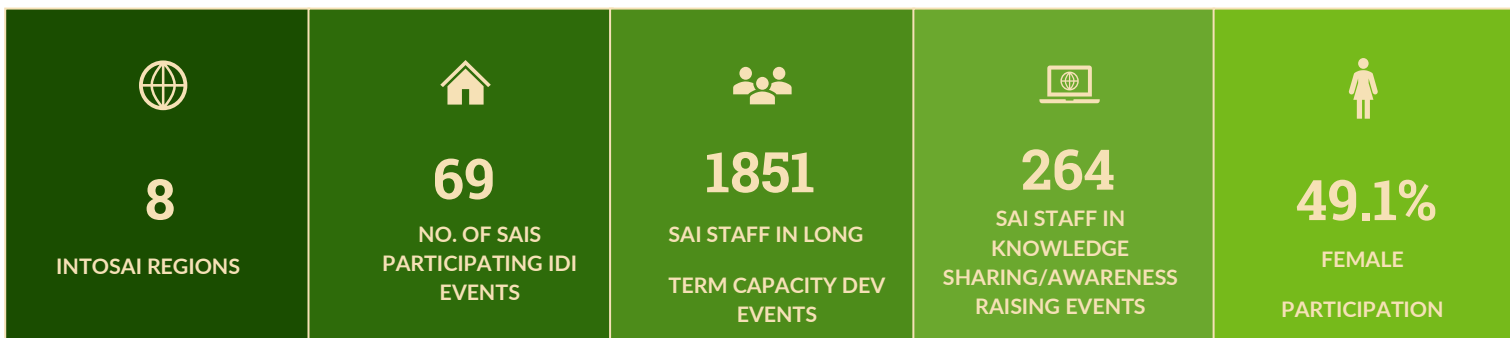
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A. Our objective

To support SAIs in enhancing sustainable SAI Audit Practices, which are responsive, add value, deliver quality and impact on a sustainable basis for contributing to better societies and improved lives. This objective will be achieved through professional competence development by providing professional qualification, certification, learning and growth and continuing professional development opportunities, innovating professional practices, growing SAI audit leaders and raising the profile of SAI audits.

B. Our value addition during 2025



In 2025 we continued our outreach to all INTOSAI regions. While our outreach to SAIs and SAI staff in capacity development and knowledge sharing activities increased as compared to 2024, our female participation figures saw a slight decline. The Professional SAIs work stream delivered value under each of its four value delivery areas of Competent SAI Audit Professionals, Effective SAI Audit Leaders, Sustainable Audit Practices, and Raised SAI Audit Profile. Some of the highlights include:

INTOSAI community formally recognised PESA



At INCOSAI 2025 (International Congress of Supreme Audit Institutions), the INTOSAI General Secretariat agreed to co-brand PESA (Professional Education for SAI Auditors), and the INTOSAI–IDI cobranding was officially launched at the PESA side event. INTOSAI formalised its recognition of PESA as a valuable professional qualification for SAI auditors, and the Sharm el Sheikh Declaration adopted at INCOSAI further reinforced this by explicitly including PESA.

Read more here: [INCOSAI 2025: A Week of Insights, Innovation, Recognition and Strengthened Global Collaboration - IDI](#)

SAI Leaders and key stakeholders in OLACEFS (Organisation of Latin American and Caribbean Supreme Audit Institutions) and CREFIAF (Conseil Régional de Formation des ISC d’Afrique Francophone Subsaharienne) acknowledged the benefits of PESA.

IDI held two high level dialogues on Professionalisation for SAI leaders and key stakeholders in OLACEFS and CREFIAF. Read more here: [High-Level Dialogue on Professionalisation: SAI Leaders and Stakeholders in OLACEFS 2025 - IDI](#). The engagement in CREFIAF resulted in the passing of a formal CREFIAF motion endorsing PESA and commitment to co-developing PESA French, expanding inclusivity and regional reach.

PESA expanded its outreach to 2,873 SAI Auditors (46% female) and 1,100 SAI Coaches (36% female) from 128 countries. In 2025 it was available in English and Spanish, with PESA Arabic launched at INCOSAI and work started on PESA French

Increasing number of PESA qualified auditors 54% female

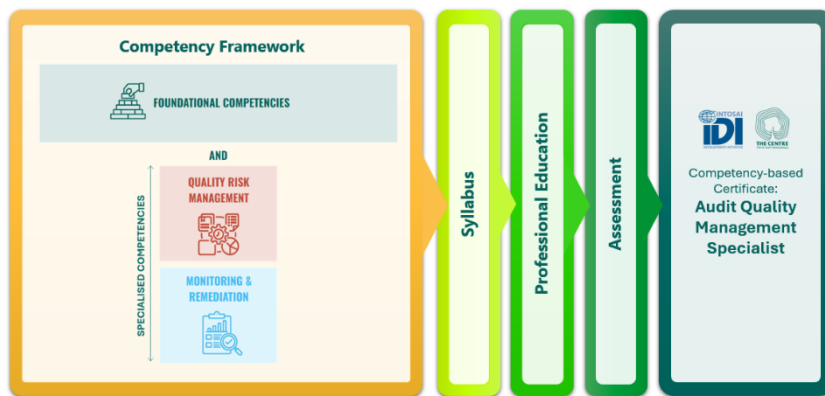
Increasing number of PESA qualified auditors

PESA Qualified SAI Auditors	565 (54% female)	147 Compliance Auditors 185 Financial Auditors 253 Performance Auditors
SAI Auditors holding two PESA qualifications	14	
SAI Auditors holding three PESA qualifications	3	

Notably this includes the first 32 PESA Spanish Qualified SAI Auditors (5 Financial auditors, 13 Compliance Auditors and 14 Performance Auditors) IDI having held the first exams in Spanish. Through the PESA Circle, we offered more than 10 hours of Continuing Professional Development (CPD) to 118 PESA graduates covering ISSAI 140, ISSAI 150, Audit Impact, Data Analytics and Audit Innovation.

Please read more [PESA - Professional Qualification for SAI Auditors - IDI](#)

130 SAI Professionals started their journey to become IDI certified Audit Quality Management Specialists



IDI's Centre for SAI Audit Professionals launched the AQMS (Audit Quality Management Specialist) Certificate (Pilot) in English. The certificate offers more than 30 learning hours covering foundational competencies, quality risk management, and monitoring and remediation created to support competency development on quality

management. Around 130 professionals (more than 60% female) from 37 SAIs across the regions joined and committed to take the certificate



Exploring the role of SAIs in Public Debt Accountability

Responding to the growing interest in public debt accountability, especially related to debt sustainability and debt transparency, IDI took up an exploration in this area under the Future SAI Audit element of the Centre. We engaged with key partners like INTOSAI Working Group on Public Debt (WGPD), World Bank, International Monetary Fund (IMF), and International Budget Partnership (IBP) to host two joint webinars on Public Debt Sustainability. As a part of the stakeholder engagement, IDI also contributed to an IMF–WGPD workshop on the legal foundations of public debt, deepening analysis on how SAIs can strengthen debt transparency and enhance the impact of public debt audits. The exploration provided valuable insights into key dimensions of public debt oversight, including debt management practices, sustainability assessments, and transparency frameworks.



20 SAI Young Leaders (SYLs) graduated from the 2024-2025 cohort, completing a transformative professional journey and strengthening the next generation of SAI leadership.

They led the implementation of change strategies, driving improvements in professional audit practice, quality management systems, audit impact, stakeholder engagement and leveraging on tech and AI in their SAIs.



SYLs Awards for the third cohort at INCOSAI 2025



Continuing the tradition of handing out SYL Awards at INCOSAI, IDI gave away Innovative SAI Young Leader to Mohamed Ibrahim Jaleel from SAI Maldives for ‘Enhancing environmental auditing of SAI Maldives’ and the Transformative SYL Award to David Kamanza from SAI Kenya, now with IDI, for the successful implementation of his change strategy on ‘Mentoring a Data champion’.

Please read more about SYL initiative <https://syl.idi.no/syls-2024-2025/> <https://idi.no/our-work/syl-map/syls-2024-2025/>

Successful IDI- ADB Cooperation for sustainable performance audit practices in Asia Pacific

The IDI-ADB (Asian Development Bank) Sustainable Performance Audit Practices initiative was able to facilitate tangible results for enhancing performance audit practices in Bangladesh, Bhutan, Nepal, Mongolia, Papua New Guinea and Phillipines. The initiative supported **636** SAI leaders and auditors (46.7% female participation) across seven envelopes.



Performance Audit profiles raised through implementation of tailored performance audit roadmaps and targeted advocacy, including in-person support for SAI Mongolia. Leadership forum on Quality Management and Audit Impact for all six SAIs helped in the advocating the importance of quality and impact for demonstrating value. **SAIs developed systems for professional competency development of performance auditors**

auditors

Based on their competency development plans, SAIs designed induction or intermediate level education for performance auditors. Responding to specific needs of SAI PNG, given the Small Island Developing States (SIDS) context, we facilitated the development of a mentoring system and delivered education on "Leading Audits as Projects. IDI also conducted online basic Data Analytics workshops for non-technical auditors across all three audit streams.

System of Audit Quality Management (SoAQM) needs assessment conducted to set up a system aligned with ISSAI 140

Robust Follow up Systems needs assessment conducted for strengthening follow up systems to measure audit impact and demonstrate value.

Performance audit methodology tested through pilot audits: Successfully signed off **four pilot performance audit reports** by the end of 2025, testing new methodologies and impact-oriented planning.

SAI Timor Leste demonstrated commitment and results in moving towards Sustainable Financial Audit Practice



Benefitting from IDI-ADB support SAI Timor-Leste, successfully developed and finalised its ISSAI-aligned Financial Audit Manual—a major step toward institutionalising high-quality financial audits. The manual was tested through a pilot audit conducted by an all-women audit team, which helped refine the methodology and resulted in a completed audit and finalised the report. The President of SAI Timor-Leste is expected to formally endorse the manual, which signals strong leadership support and reinforcing the SAI’s commitment to high-quality financial auditing and improved public-sector accountability.



On the other hand, while SAI LAO PDR has completed the pilot audit and issued the report, despite our best effort, they have not yet finalised the financial audit manual.

Raising the Bar: Increasing outreach of SoAQM



IDI has supported more than 40 SAIs across INTOSAI regions in setting up SoAQM. 2025 saw us reaching out to 894 SAI leaders and auditors from **29** SAIs across four INTOSAI regions (ARABOSAI, OLACEFS, ASOSAI, PASAI) which including **six SAIs from SIDS**. We partnered with the World Bank, to start the first Arabic support for the SAIs of Tunisia and Algeria. The SoAQM journey continued in OLACEFS with 12 SAIs completing their needs assessments and developing SoAQM policies. Supported by IDI and ADB, the SAI of Timor Leste made strong progress, completing its needs assessment, preparing an action plan and strategy, and drafting its SoAQM policy.



Working together to facilitate audit impact: An IDI–AFROSAI-E Initiative

IDI and AFROSAI-E are partnering to support 12 SAIs (more than 40 auditors) in developing Strategic and Annual Audit Plans and in designing audit planning systems focused on delivering public audit value. In 2025 IDI and AFROSAI-E team worked with regional resource persons to adapt and develop professional education contents. .

Partnerships for Professionalisation

During 2025 IDI scaled up and strengthened our cooperation with the Professional Standards Committee (PSC) and its subcommittees through signing of the Memorandum of Understanding (MoU). We also formalised our partnership with the International Federation of Accountants (IFAC) by signing an MOU with them as a part of INTOSAI.



The INTOSAI Chair, General Secretariat, PSC and its subcommittees, Capacity Building Committee (CBC) and Knowledge Sharing Committee (KSC) all came together to support and champion the recognition of PESA. The Performance Audit Subcommittee (PAS) played a particularly supportive role, becoming PESA champions and actively promoting the qualification throughout the year.

C. Our partners

Initiatives under the Professional SAIs work stream were designed, developed, and delivered in close cooperation with a wide range of partners. A particularly strong and productive partnership was maintained with the PSC throughout 2025. Beyond the PSC, we worked closely with the Financial Audit and Accounting Subcommittee (FAAS), Performance Audit Subcommittee (PAS), Compliance Audit Subcommittee (CAS), and the CBC’s Task Force for INTOSAI Auditor Professionalisation (TFIAP), as well as the INTOSAI General Secretariat, INTOSAI Chair, all INTOSAI regions, and several SAIs. In exploring public debt accountability under the Centre, we also partnered with INTOSAI WGPD, World Bank, IMF and IBP.

The European Union and Global Affairs Canada provided funding across the work stream. In addition, we utilised IDI core support from the Norwegian Parliament received through the National Audit Office of Norway, Sida Sweden, and the Austrian Development Agency (ADA). ADB provided funding for sustainable performance audit practices in Asia and Pacific initiative and sustainable financial audit practices in SAIs of Lao and Timor Leste. We continued to receive substantial in-kind contributions in 2025. The SAIs of Brazil and Saudi Arabia provided PESA Associates as in-kind contribution. A total of 1398 resource person days contributed to various initiatives.

D. Our delivery mechanisms

Some of our delivery mechanisms included

Centre for SAI audit professionals – We used the Centre as a global support mechanism to provide long term, predictable support for SAI auditors through the five elements of professional certification, future SAI audit, professional audit practice resources, professional learning and growth and continuing

professional development. Please read more about the Centre at <https://idi.no/our-work/initiative/centre/>

Support for systems building - As a mechanism for sustainable change we focused on systems rather than supporting SAIs in developing one-off products. For example, instead of supporting a SAI in developing ISSAI compliant audit methodology, we supported SAIs in also having in place a system for developing and maintaining ISSAI compliant audit methodologies on a regular basis.

Support for strategic audit planning – We provided support for strategic audit planning, which helped SAIs in thinking ahead, scanning their environment for trends, ascertaining internal and external stakeholder expectations, visualising an audit impact value chain, and formulating realistic plans to fulfil their audit vision.

Leadership development – we continued to grow SAI Young Leaders and engaged with SAI leadership at different levels for sustainable SAI audit practices. We engaged with SAI leaders through high level dialogues focusing on professionalization, professional qualification through PESA and system of audit quality management.

Digital solutions – We scaled up and diversified the digital professional education solutions. We have upgraded digital platform to Moodle Workplace. More importantly, we explored new and updated pedagogical solutions to deliver robust professional education.

SAI level support for Sustainable Audit Practices – The sustainable audit practices portfolio involves SAI level support for a SAI or a group of SAIs. It includes a holistic approach covering all areas of sustainable audit practice and focuses on systems building rather than one off products. Most importantly we take an empowerment approach by developing mentors from SAIs to help the SAI and facilitate peer learning.

Stakeholder engagement - We facilitate the coming together of SAIs and key stakeholders like Parliamentarians, professional bodies, development partners, international organisations and CSOs to discuss issues of common interest and raise the audit profile of SAIs

D. We delivered on our 2025 plans

Initiative	Plan 2025	Achievements 2025
The Centre Governance and Stakeholder management	Secure partnerships for establishing hubs of the Centre across INTOSAI regions	In progress. Discussions started with several SAIs. An MOU will be signed with SAI Thailand in 2026
	Grow the Centre to cut across both professional and relevant SAIs work streams	Not achieved. Growing the Centre across both workstreams will be taken forward in 2026
The Centre-Infrastructure	Develop the LMS, the webpage, data analytics and other digital assets for The Centre	Achieved. LMS in Moodle Workplace, the webpage, data analytics and other digital assets for The Centre developed
The Centre-Future SAI Audit	Design an integrated mechanism for audit and learning innovation by merging SAI Innovations and Portfolio of Experiments	In progress. Integrated mechanism designed. Implementation plan underway
	Explore concept of public debt sustainability and role of SAIs	Achieved. Consultations with SAIs and key stakeholders through webinars & workshops.
The Centre-Professional Audit Practice Resources	ISSAI Implementation Handbooks maintained	Achieved. Light touch review of CA, FA and PA Handbooks
	Playbook on SoAQM version 1 in all four languages	Achieved. Playbook on SoAQM Version 1 published in English, Spanish, French and Arabic.
	Pilot Version of D Tool in English	In progress. Draft of the D-Tool – pilot version in English developed by a resource team. To be finalised based on review in 2026.

	Publish pilot version of Playbook on Robust Follow-up System for Audit Impact in English	In progress. Playbook on Robust Follow-Up System developed and piloted in six SAIs in 2025. Will be published in 2026 after restructuring based on the pilot
	Playbook on Planning for Audit Impact Pilot version in four languages	Not achieved. Deferred due to plans to restructure the playbook based on pilot
The Centre- Professional Certification- PESA	Seek accreditation for PESA	Not achieved. Based on Board decision we will explore accreditation options, starting with a PESA Benchmarking review
	Increase awareness and recognition of PESA through SAI leadership and stakeholder engagement (included in High Level Leadership Dialogue)	Achieved. High level dialogues in OLACEFS and CREFIAF. Motion passed by CREFIAF recognizing the value of PESA INCOSAI Recognition of PESA. Establish PESA Accreditation and Recognition Project Group. Establish Task Force of the IDI board. Partnership with PAS as PESA Champion
	PESA to be co-branded by INTOSAI.	Achieved. Co-branding unveiled at INCOSAI 2025
	Create a model of recognising PESA partnerships and creating a network of partners.	Not Achieved. IDI held various exploratory discussions with SAIs and partner organisations on potential long-term models for PESA sustainability; however, no formal model has yet been adopted. This work will be taken forward and further developed in the coming year
	Strengthen partnerships with organisations that can support the development and delivery of PESA	Achieved. Partnerships with SAI Brazil and SAI Saudi Arabia to provide resources to PESA
	Create a strong brand for PESA as flagship professional qualification delivered through the Centre.	Achieved. Through INTOSAI recognition and rebranding of PESA as a professional qualification delivered through the Centre
	Keep PESA relevant by creating processes for regular updates of syllabus, education and exam contents	Achieved. Policy agreed for update and maintenance of PESA
	Keep PESA dependable by maintaining the digital platform in English and Spanish, continuing support for registered participants and starting new cohorts for PESA English and PESA Spanish on an annual basis	Achieved. PESA Platform kept up-to-date and reliable. PESA English and Spanish editions available on an annual basis
	Maintain a reliable schedule, open for enrolments annually and conduct exams annually every May and November	Achieved*. Exams delivered in May and November. PESA Spanish exams delivered for the first time
	Enhance automation of PESA exam results and enrolments	Achieved. Enhanced automation of PESA exam results and enrolments with support of Moodle partner.
	Foster a vibrant community of PESA graduates who engage in ongoing learning and contribute to the global SAI audit community	Achieved. Fostered a vibrant community PESA graduates by maintaining a platform for CPD and a schedule of CPD activities
	Encourage peer-to-peer collaboration and knowledge sharing among PESA-certified auditors	Achieved. Encouraged peer-to-peer collaboration and knowledge sharing amongst PESA-certified auditors by maintaining a platform for collaboration
Communicate the CPD requirements to all PESA participants and integrate CPD into The Centre	Achieved. CPD requirements were communicated to all PESA graduates via email and open house webinars	

	Recognise and celebrate the achievements of PESA graduates, reinforcing the value of the certification and showcasing success stories to inspire future participants	Achieved. Celebrated PESA graduates on IDI website sharing success stories. Issued verifiable badges for PESA graduates to display in social media
	Explore entry points to PESA by developing pilot competency frameworks at foundational and intermediate levels in compliance and financial audit	Achieved. Developed competency frameworks for foundational and intermediate levels in compliance and financial audit
	Start conversion of PESA education and reflection assets to Arabic and French for delivery in 2026	Achieved. Started conversion of PESA education and reflection assets to French for delivery in 2026. Conversion of PESA education and reflection assets to Arabic in progress.
	Launch PESA Arabic	Achieved. PESA Arabic launched during INCOSAI 2025
	Provide more resources outside of the modules to support different participant learning styles	Achieved Additional tutorials recorded
	Maintain PESA in an online delivery mode	Achieved. PESA available throughout 2025
	Explore access to PESA exams in countries with low bandwidth and seek solutions	Achieved. Bandwidth requirements for PESA exams reduced from 2026.
The Centre-Professional Certification- AQMS	Launch Certificate of AQMS in English for all SAIs	Achieved. Certificate launched. AQMS in English for all SAIs. 130 participants from 37 SAIs
Professional Learning and Growth	Support to SAI Jamaica in setting up LMS	Achieved. SAI Jamaica staff trained and supported in setting up the LMS
Continuing Professional Development (CPD)	Learning Specialist Circle: Deliver at least two regular CPD events	Achieved. Delivered two CPD events
	Provide 10 hours of PESA CPD virtual activities	Achieved. Provided more than 10 hours of CPD virtual activities covering ISSAI 140, ISSAI 150, Audit Impact, Data Analytics and Audit Innovation
	Launch PESA CPD Spanish	Achieved. CPD Open House webinar for PESA Spanish
	Develop and maintain PESA CPD solution inside LMS	Achieved. A solution to record PESA CPD solution within the LMS implemented
	Recognise CPD accredited SAIs for PESA CPD	Revised. Recognising SAIs as CPD providers within the existing CPD Policy
SAI Young Leaders	Virtual interactions for SYL 4th Cohort	Achieved. Virtual education delivered on different parts of SYL curriculum
	Second face to face interaction 4th cohort	Achieved. Completed 4 th Cohort SYLs 20 SYLs graduated
	SYL Awards for 3 cohort	Achieved. SYL Awards for 3 rd Cohort presented at INCOSAI. 2025
Sustainable Performance Audit Practices	Complete Phase II support for six SAIs under the IDI- ADB Sustainable PA for Asia and Pacific. This includes: <ul style="list-style-type: none"> - Raising PA profile Envelope through roadmaps and advocacy activities 	Achieved. All SAIs developed and implemented roadmaps and conducted advocacy activities
	Developing professional performance auditors by supporting SAIs in developing	Achieved. <i>Induction and Intermediate-level PA learning</i> for four SAIs.

	systems for PA auditors' competence development. This will include support in design and delivery of induction and intermediate level learning modules for performance auditors, developing a mentoring system and setting up LMS. Additional, tailored learning on PA-specific issues and digital tools will be provided	Support for developing a mentoring system for SAI Papua New Guinea. <i>Basic Data Analytics for Non-tech auditors</i> delivered to auditors of all three audit streams
	Help SAIs in designing and setting up fit for purpose follow up systems for PA.	Achieved. Professional education and support delivered. SAIs have completed needs assessment and are in the process of developing systems.
	Piloting PA Envelope, which will provide support in piloting the updated methodology through PA. PA methodology envelope will include support for updating and strengthening PA methodology in line with ISSAIs	Achieved. Carrying out pilot Performance Audit to test and refine Initiative-driven innovations in PA methodology. Four pilot PA reports signed off by the end of 2025
	Delivering SoAQM Envelope will help SAIs in setting up systems for audit quality management.	Achieved. 6 SAIs assessed needs for System of Audit Quality Management
IDI-ADB Sustainable Financial Audit Practices	Support SAIs of Lao PDR and Timor Leste to conduct and report on pilot financial audit using the update and new audit manuals	Achieved. SAIs of Lao PDR and Timor Leste conducted the pilot audits and issued the reports.
	SoAQM Support to SAI Timor-Leste (New): Professional Education, Needs Assessment, Action plan and strategy	Achieved. SAI Timor Leste supported for establishing SoAQM
System of Audit Quality Management (SoAQM) – Spanish	Translate education and support contents in Spanish.	Achieved. Spanish translation in place
	Blended support to SAIs in assessing needs and developing SoAQM policy.	Achieved. 12 SAIs supported in SoAQM.
System of Audit Quality Management – PASAI pilot	SAIs supported on the development of SoAQM policy	In progress Five SAIs supported
	SAIs supported on the initial setup	In progress Five SAIs supported
IDI World Bank SoAQM support to SAIs of Tunisia and Algeria (New)	Translate education and support contents in Arabic	Achieved. Education and support contents translated.
	SoAQM Needs assessment, Action plan and strategy	Achieved. SAIs supported on needs assessment, action plan and strategy
System of Strategic and Annual Audit Planning	Support up to 8 SAIs in AFROSAI-E in setting up systems for Strategic and Annual Audit Planning	Achieved. 43 participants from 12 SAIs being supported through IDI—AFROSAI-E Planning for Audit Impact initiative
INTOSAI & Other Stakeholder Engagement	SAI Leadership engagement with OECD	Not achieved. The OECD event focused on the Global project and the professional SAIs workstream was not involved.
	Raised SAI performance audit profile in IDI-ADB sustainable performance audit practices through engagement with both internal and external stakeholders	Achieved. Leadership forum and stakeholder engagement for Mongolia
	Sustained relations with INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's, INTOSAI GS and INTOSAI Journal	Achieved. Through active participation, contribution and joint work
	Sustained engagement with ASOSAI, EUROSAI, OLACEFS & PASAI	Achieved.

	Engage with development partners, professional bodies, parliamentarians, CSOs, academia and international organisations for enhancing SAI visibility.	Achieved. <ul style="list-style-type: none"> • Attended Governing Board Meetings of ASOSAI, EUROSAI, OLACEFS and provided video presentation to PASAI Governing Board Meeting. • Attended partners events (CreCER Conference, UN Conference on Harnessing Data for Measuring Corruption, Conference of State Parties (COSP 11) to UNCAC, Islamic Development Bank (IsDB) Project Financial Management workshop
	Publish Paper on “Measuring and Communicating Audit Impact: a reflection paper for SAIs”	In progress. “Measuring and Communicating Audit Impact: a reflection paper for SAIs” developed; under final light-touch review before being published.

E. We were sensitive

We have reflected on and built in gender and inclusion considerations in both the delivery mechanisms and the contents of all initiatives under the Professional SAIs work stream.

- **The work stream remained sensitive to the specific needs of SIDS**, by mainstreaming a SIDS perspective in all the initiatives across the workstream. This included PESA, SYL, SoAQM and Sustainable audit practices. Besides considering the specific needs of SIDS, we worked together with the SAIs, development partners and regions to provide fit for purpose support e.g. IDI-ADB support to SAI Timor Leste and SAI PNG.
- **Consultation with champions** - We consulted with members of IDI’s gender and inclusion team to integrate these principles in the design of new initiatives. A gender analysis was included in the planning for the Certificate for Audit Quality Management Specialists.
- **Representative resource teams** - We endeavor to ensure gender balance and representation across regions and diverse SAIs when we put together resource teams or mentor teams.
- **Encourage gender balance of SAI participants** – We encourage SAIs to ensure gender balance in the teams that participate.
- **Inclusive education and communication** - All professional education and external communication is designed with inclusive language, diverse characters and representative visuals that avoid gender or cultural stereotyping.
- **Language inclusion** - We endeavour to offer support in all four IDI languages. IDI publications are generally available in four languages. We launched PESA in Spanish, and Arabic and have started work on PESA French with the support of CREFIAF. SoAQM was offered in Spanish and Arabic in 2025.
- **Provide for diverse needs** - We developed products like playbooks to recognise the diverse needs of SAIs and keep the guidance relevant to them. Under Sustainable Audit Practices support is tailored to the specific needs of each SAI based on its context. For example, while we are helping SAI PNG in developing a mentor system for PA. PESA is an entirely online solution and we have worked to keep it accessible to SAIs in challenging contexts maintaining an LMS app for access on mobile phones. We have also worked with SAIs and our exam providers to increase access to PESA exams in countries with the most challenging contexts utilising a combination of exam centres and online modalities for the assessments. The SoAQM initiative also provides support for fit for purpose systems of quality management.

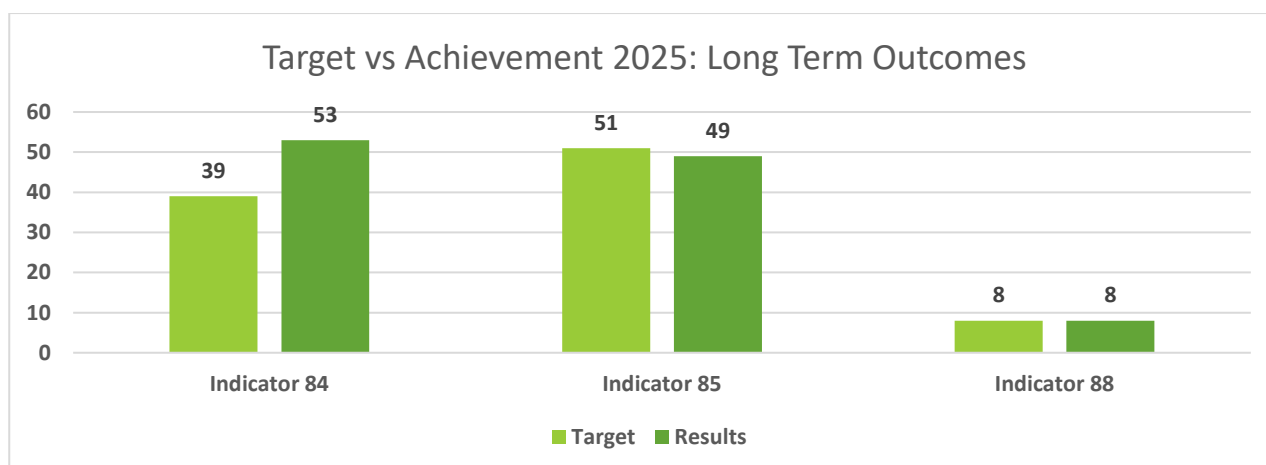
- **Maintain and publish disaggregated data** – We maintain and publish data disaggregated by gender, regions and developmental context. This helps gain insights, plan for gender equality and inclusion as well as report on what we have achieved and not achieved in this area.
- **Gender equality and inclusion feature in the contents of the initiative**- Gender and inclusiveness find a prominent place in the contents of many of our initiatives. For example – they feature in cross cutting syllabus, educational contents and assessment for PESA; syllabus, education and change strategies of SAI Young Leaders and ISSAI implementation Handbooks on performance and compliance audit

F. Performance against our targets

Work Stream Long Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Description
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)
85	Cumulative number of SAI audit reports or opinions issued as per legal mandate on topics under the SAI's core mandate following IDI supported / cooperative audits
88	Cumulative number of SAIs supported by IDI that strengthen their reporting on audit impact (e.g. mainstream audit impact considerations throughout audits, measure the impact of their audits or publish information on their audit impact)

*Indicator in common with Relevant SAIs work stream

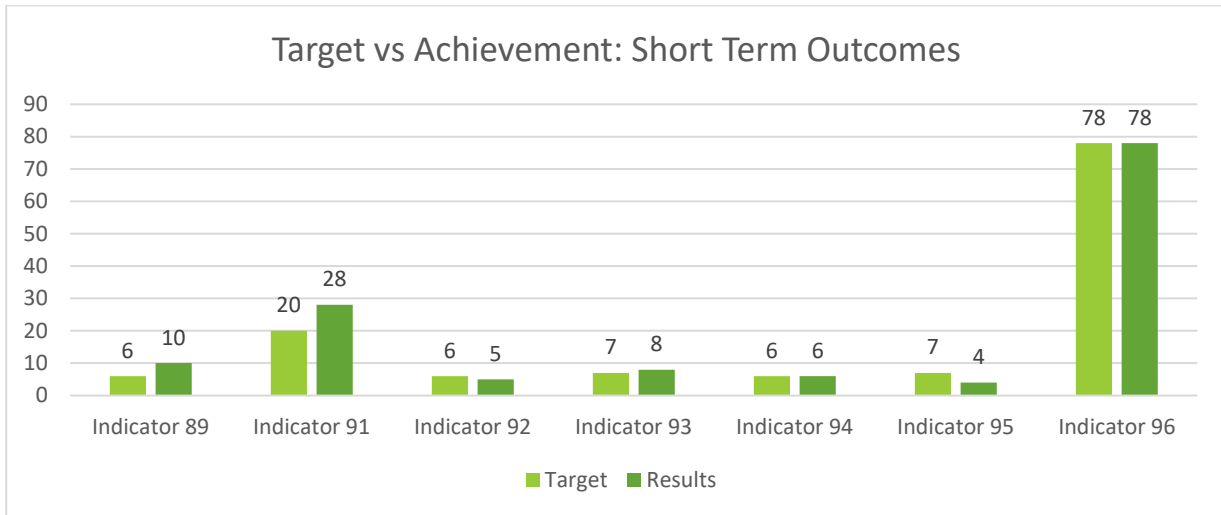


Work Stream Short Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Description
89*	Cumulative number of SAIs supported by IDI to strengthen engagement with stakeholders in their audit process
91	Cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management
92	Cumulative number of SAIs supported by IDI to strengthen their system for audit follow-up
93*	Cumulative number of SAI audit practices where IDI has helped to set up or strengthen systems for developing & maintaining audit methodology in accordance with the ISSAIs
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)
95	Cumulative number of SAIs (all countries) reporting that they have integrated PESA into their auditor professional development system ¹
96	Cumulative number of SAI change strategies (all countries) successfully implemented by SAI Young Leaders

*Indicator in common with Relevant SAIs work stream

¹ Target and Results for 2024 are zero



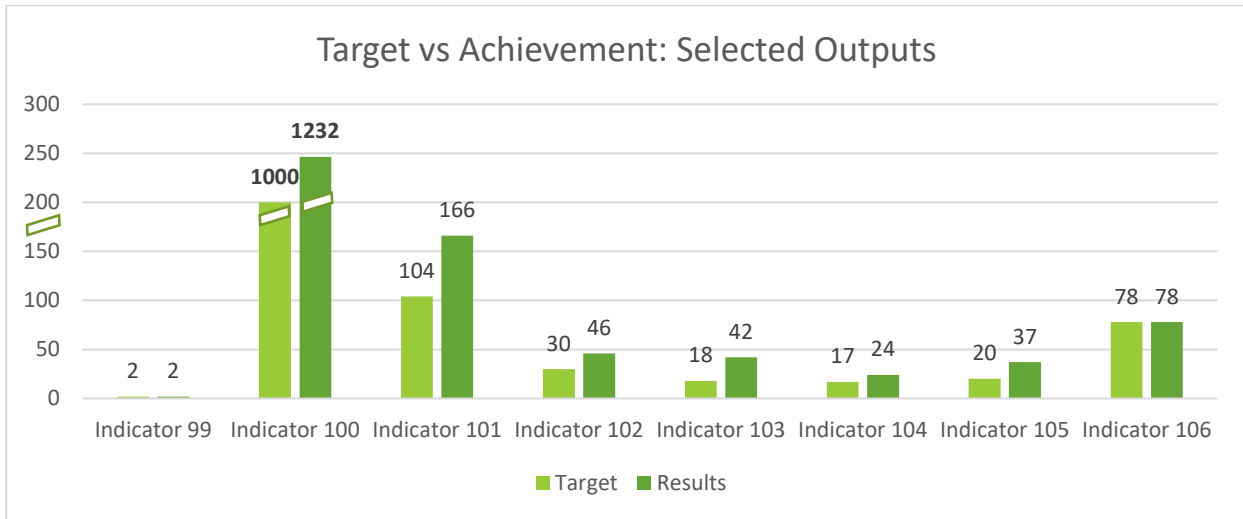
Explanation of results

Indicator 92 SAI of Philippines did not take part in the support for Robust Follow up system. As a result there is a shortfall of one SAI against the target of six SAIs.

Indicator 95: For the data collection in terms of integrating PESA into SAI systems, we have focused on SAIs that we supported in the Sustainable Performance Audit Practices initiative in Asia and Pacific. Of the 6 SAIs supported, 4 have integrated PESA, and 2 are in progress. The integration has been more complex than foreseen. Some SAIs decided on a step-by-step approach focussing on foundational and intermediate performance competencies first. There may be other SAIs that have already integrated PESA into their systems, but we are currently not aware. We will look into ways of better collecting data on this in future.

Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
99	Number of languages in which the PESA Education and Reflection Platform is available, and assessments (exams) are offered twice per year, under the Centre for SAI Audit Professionals
100	Cumulative number of PESA participants (all countries) completing SAI auditor professional education under the Centre for SAI Audit Professionals
101	Cumulative number of participants completing professional education for Audit Quality Management under the Centre for SAI Audit Professionals
102	Cumulative number of SAI auditors trained in ISSAI Implementation Needs Assessments
103	Cumulative number of SAI auditors trained in Planning for Audit Impact
105	Cumulative number of IDI-supported SAI Young Leaders (all countries) demonstrating positive personal change (through their reflections portfolio)
106	Cumulative number of SAI Young Leader graduates (that have successfully completed the SYL programme) (all countries)



G. Financial overview for our work

For 2025 the expenditure as compared to the 2025 revised budget approved by the IDI Board in 2025 was as follows:

	Revised Budget 2025	Actual Expenditures 2025	% difference over budget
Allocated Staff Costs	2,840,851	2,406,871	-15.28%
Allocated Overheads costs	3,190,982	3,174,242	-0.52%
Direct Staff Costs	13,851,141	15,121,082	9.17%
Delivery Costs	12,873,200	9,215,079	-28.42%
Sum	32,756,174	29,917,275	-8.67%

Allocated staff costs represent Corporate Support Activities recharged to Workstreams. These were lower than anticipated for 2025.

The underspend in direct delivery costs of 28.42% is primarily linked to PESA and Sustainable Performance Audit Practices. For PESA, the variance stems from the planned recruitment of a PESA French Manager, which was ultimately unsuccessful. As a result, delivery shifted to a mix of resource persons and consultants, leading to lower-than-budgeted payments to both the digital provider and external consultants. Progress on the French-language work was slower than anticipated, and remaining activities have been carried forward to 2026. For Sustainable Performance Audit Practices, several planned activities have also been deferred to 2026.

The overspend in staff costs reflects the additional personnel required to deliver our professionalisation programmes at scale. Staff from Relevant SAIs and Well-Governed SAIs Workstreams contributed significantly to delivery, especially during regional and language-specific roll-outs. Initiatives such as PESA Spanish, French and Arabic, CCAA Arabic, and SoAQM in Spanish required specialised expertise and coordination, resulting in higher-than-planned staff inputs.

H. Our risk management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment

<p>1) Required expertise The work stream cannot secure the adequate number and competent expertise that it currently relies on to deliver initiatives related to sustainable audit practices, PESA and continuous improvement of professional audit practice resources.</p>	High	Medium	Treat	<ul style="list-style-type: none"> Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills Maintain relations with existing resource pool and expand resource base In-house professionals maintain continuing professional development in relevant areas Set up more formalised longer term organisational setup for PESA .e.g. Panel of Examiners for PESA assessments. Leverage on partnerships with SAIs and other stakeholders to mobilise resources.
<p>2) Absorption capacity of participating SAIs The SAI may lack the capacity to absorb and sustain initiatives delivered by the work stream</p>	High	Medium	Treat	<ul style="list-style-type: none"> Offer support on a regular basis so that SAIs join as per their requirement and convenience. Do a proper needs assessment in case of in-depth support to SAIs. Improve coordination with other work streams and other providers of support at SAI level. Tailor support to SAI needs.
<p>3) Buy-in by SAI Leadership Participating SAI leadership at different levels does not support the change and the SAI fails to comply with the statement of commitments</p>	High	High	Treat	<ul style="list-style-type: none"> Engage with SAI leadership throughout the initiative to have leadership buy-in. Besides heads of SAIs, involve different levels of SAI leadership and create awareness about the initiative. Engage with the functional and operational leaders.
<p>4) Outreach of PESA assessments Inability to deliver PESA assessments in countries without a Pearson test centre especially where internet connectivity is limited.</p>	High	High	Treat/ Transfer	<ul style="list-style-type: none"> Work with Pearson and SAIs to find ways to deliver exams. Communicate consistently with all stakeholders about what is and isn't possible. Consider this risk while admitting participants to PESA.
<p>5) Availability of PESA data for planning and reporting Difficulties in accessing and managing PESA data owing to over reliance on key personnel</p>	High	Low	Treat/ Transfer	<ul style="list-style-type: none"> Standardise internal processes and run in a consistent manner. Develop user management portal to automate data processes.
<p>6) Suitable participants for initiatives Difficulty in identifying suitable participants and teams for the initiative which will make it less impactful</p>	High	Medium	Treat	<ul style="list-style-type: none"> Awareness raising ahead of the call for nominations. Reduce the number accepted if inappropriate candidates. Review and improve selection criteria

<p>7) Quality of education material and professional audit resources</p> <p>The professional educational material and resources may not add value.</p>	High	Medium	Treat	<ul style="list-style-type: none"> • Build capacity of resource persons and experts involved in development of education material. • Create a regular stream of work on professional education best practices. • Identify and agree on criteria for design and development of professional education material. • Follow IDI Quality Management for Published IDI Documents, Policy & Guidance
<p>8) Resistance to change</p> <p>SAI is not willing to change the ways of working and adapting to the required change (eg implementation of new standard and methodology)</p>	High	Medium	Treat	<ul style="list-style-type: none"> • Involvement of both SAI leadership and SAI staff in the process • Emphasis on the SAI teams' roles in supporting the SAI capacity building in the longer term. • Train and leverage SAI change agents. • Develop effective SAI audit leaders.
<p>9) Resources to scale up and provide long-term predictable support</p> <p>The work stream is unable to scale up its operations and provide predictable support owing to uncertainty of availability of resources</p>	High	High	Treat	<ul style="list-style-type: none"> • Create financial and institutional plans for long-term and permanent initiatives. • Prioritise long-term initiatives while allocating resources. • Create synergies in work done across initiatives. • Explore cost recovery options for some initiatives. • Widen the base of development partners. • Scale up based on availability of resources.

I. Reflections and looking ahead

Professional Education for SAI Auditors (PESA)

- **Need for an integrated portal for The Centre** - The experience of managing PESA CPD and user processes in 2025 highlighted that while the current LMS can temporarily support CPD hour registration and host learning content, it is not designed to efficiently manage long-term CPD tracking or the wider set of administrative processes required for a growing global certification. Manual workarounds for tasks such as nominations, exam registration, certification, digital badges, coach recognition, and management information created inefficiencies and risks. Lower-than-expected completion rates for self-paced modules further underscored the need for structured, automated monitoring and follow-up. These lessons point clearly to the need for a dedicated, integrated user management portal. The PESA Sandbox will explore the development of such a portal in 2026.
- **Challenges in PESA exam delivery** - We faced severe challenges in delivering the PESA Spanish exams in countries without adequate test centre capacity and limited access to online exams due to lack of Spanish proctors. Going forward we need to assess and transparently communicate exam capacity available in country before SAIs enroll staff for PESA. We also need to fully understand the offer from the exam service provider in case of exams in other languages and work with them for a timely solution.

- **Need for long-term resource pools in different language groups** - Sustained engagement in large, time-intensive projects requires earlier resource person's involvement, stronger support from SAI leadership, and a more structured approach to managing relationships and workload. Building and maintaining a dedicated, competency-based resource pool will be essential for ensuring quality, continuity, and long-term success as PESA expands globally.
- **Collective engagement amplified PESA's value.** - INTOSAI stakeholders came together to advocate for and recognise the value of PESA. This collective action was a decisive factor in securing the successful motion at INCOSAI. Sustaining this collective engagement of the community is essential to maintain momentum, strengthen awareness, and enhance the credibility of PESA.

IDI ADB Sustainable Performance Audit Practices

- **Practising first before institutionalising reforms:** The initiative showed the value of testing new approaches before formalising them. SAIs conducted pilot performance audits to try out improvements in strategic planning, methodologies, quality management, and professional development. By first practicing these changes in real audits—before updating methodologies and reporting templates—SAIs built confidence and ensured the reforms were practical and effective.
- **High-level buy-in achieved; internal resourcing remains a challenge for system-level reforms at SAIs:** The SPAP Initiative showed that strong leadership engagement—through dialogues, forums, and stakeholder events—is essential for driving system-level reforms in SAIs. When leaders help shape the direction of change, reforms gain momentum and are more likely to be institutionalized. However, the initiative also highlighted ongoing challenges with internal resourcing. These considerations, including long term resourcing for sustaining systemic change need to factor in while planning the initiative.
- **From multiple strategies to a coherent framework:** The SPAP Initiative supported reforms across all key systems for sustainable audit practices. However, the creation of multiple standalone strategies made it difficult to maintain an institution-wide overview and track progress coherently. Future initiatives could place greater emphasis on helping SAIs integrate these elements into a single, unified framework anchored in strategic audit planning, highlighting synergies across systems and supported by one monitoring and evaluation approach.

SoAQM

- While SoAQM in OLACEFS benefited from SAI leadership involvement and resource team engagement, more needs to be done to secure leadership commitment for policy making and its implementation and ownership by the SAI team.
- In developing the SoAQM support model for SAIs in SIDS, we need to think of how we can balance empowerment of the SAI team with the providing more support.

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