



RELEVANT SAIs
IDI ANNUAL REPORT 2025

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A. Our 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. The Relevant SAIs 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 trending areas.

B. Our value addition during 2025



The Relevant SAIs work stream continued to show strong outreach across INTOSAI regions, with female participation rates going up from 51,4% in 2024 to 55,4%

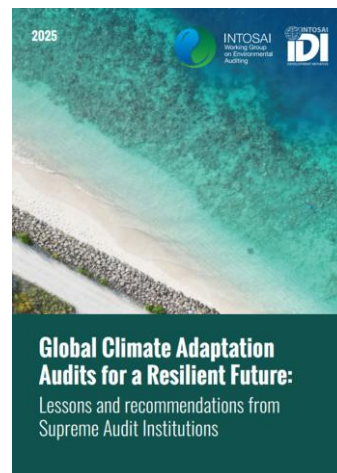
The work stream delivered value under each of its four value delivery areas of Competent SAI Audit Professionals, Effective SAI Audit Leaders, Sustainable Audit Practices, and Raised SAI Audit Profile. In 2025 we supported SAIs in auditing trending issues related to technology and AI, equality and inclusion, sustainable development goals climate action and audit and assurance of sustainability reporting in the public sector.

SAIs contributed to resilient futures through the IDI-WGEA Global Cooperative Audit of Climate Change Adaptation Actions (CCAA)

IDI, in cooperation with INTOSAI Working Group on Environment Audit (WGEA), has supported 287 SAI auditors from 54 SAIs in conducting climate adaptation audits. This includes 14 SAIs from Small Island Developing States (SIDS) and six SAIs from ARABOSAI who started in 2025.

As on date 41 SAI have issued reports, of which 33 reports have been published. Based on the recommendations and insights from the SAI reports IDI- WGEA developed a global publication, which was launched at International Congress of Supreme Audit Institutions (INCOSAI) and further disseminated at 30thConference of Parties (COP 30) to the UN Framework Convention on Climate Change (UNFCC) and OLACEFS Assembly.

An audit question bank used for CCAA is available on the IDI website. Read more at [CCAA - Global Publication and Audit Reports - IDI](#)



The journey of developing competencies for auditing SDGs continues with SAI SDG Auditor Initiative

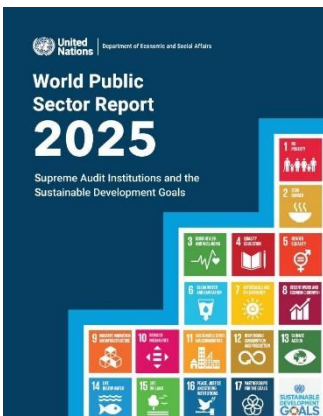
The SAI Sustainable Development Goals (SDG) Auditor Initiative aims to develop competent SAI SDG auditors who contribute to sustainable development by delivering high-quality, high-impact performance audits of SDG implementation, communicating audit results effectively, and engaging with key stakeholders to maximise the impact of their work. This initiative was launched in July 2025, during the

[INTOSAI Side Event](#) at the United Nations High-Level Political Forum on Sustainable Development (HLPF 2025). 41 SAIs from all INTOSAI regions joined the initiative, with a total of 191 participants, who started the professional education.

Read more about the Initiative: [SDGs - SAI SDG Auditor Initiative - IDI](#)

Key Stakeholders recognised SAI contribution to implementation of SDGs

At the INTOSAI Side Event at the UN HLPF, INTOSAI leaders, SAI Leaders and key stakeholders from World Health Organisation (WHO), United Nations (UN) Women and United Nations Department of Economic and Social Affairs (UNDESA) highlighted the importance of SDG audits and underscored the crucial role of multi-stakeholder collaboration in building SAI capacities for impactful SDG audits. Read more about the HLPF [HERE](#)



An IDI-UNDESA side event at INCOSAI 2025 on “Demonstrating Value by Auditing the 2030 Agenda and the SDGs,” featured insights from the World Public Sector Report (WPSR) 2025, which was the first ever report dedicated to the contribution of SAIs to SDGs. The session gathered diverse stakeholders and promoted key WPSR messages relevant to SAIs, including climate change, Leave No One Behind (LNOB), Public Financial Management (PFM), and lessons from SDG preparedness audits.

The report was released officially at an UNDESA webinar in January 2026. More information on the [WPSR 2025 is available here](#).

Leveraging on Technological Advancement (LOTA) Pioneers celebrated success

LOTA Pioneers initiative has successfully created a pool of 41 LOTA Pioneers as on date. 56 SAI auditors completed professional education as LOTA pioneers, 20 SAIs have developed strategic technology audit plan, and 21 SAIs have issued audit reports in relation to improving government use of technology.



We celebrated innovation and excellence by giving away LOTA Pioneer Awards to José Roberto González Chaves (SAI Costa Rica) for his audit on “Effectiveness of Sustainable Management of Basic Services in Intermediate Cities,” highlighting strong use of technology-enabled audit methods. Marlon R. Marquina (SAI Philippines) won the LOTA Pioneer Tech Audit Strategy Award for developing a

comprehensive Technology Audit Strategy that strengthened his SAI’s readiness for technology-focused audits. Read more [LOTA - Impact and Testimonials - IDI](#)



Strategic Dialogue on Building Future Ready SAI Auditors for leveraging on technology and AI hosted by SAI India brought together INTOSAI standard setters, SAI leaders and key stakeholders from the profession. The message was clear – audit methodology and technology need to be integrated, all auditors need some level of tech and AI skills, tech investments help SAIs in achieving their main goal of contributing to improving lives, SAIs in SIDS need support tailored to their circumstances and the audit profession needs to be prepared for the paradigm shift that AI is likely to bring. Read more [High-Level Dialogue between SAI Leadership and Key Stakeholders: Building Auditor Competencies to use AI and Technology - IDI](#)



Bringing together audit methodology with technology and AI: Reframing LOTA as Audit Tech and AI

Lessons learned from the delivery of LOTA Pioneers and stakeholder feedback and inputs led to serious reflections on the need to bring together financial, compliance and performance audit methodology as per standards and the subject matter of technology and AI. We have reframed LOTA as Audit Tech & AI focusing on

- Auditor Competency development for tech and AI
- Leadership Development for tech & AI
- Audit systems, including methodology for auditing tech and AI
- Coalitions of Stakeholders for audit tech & AI

LOTA Talks 2025 focused on AI in the Audit Process. Read more [LOTA Talks 2025 on AI in the Audit Process - IDI](#)

Learning from equal futures audits and celebrating success

48 SAI audit leaders graduated as EFA Changemakers and 18 EFA Changemakers have successfully implemented their SAI change strategy. We awarded the **EFA Strategy Award** to **Ms. Arta Kryeziu Qehaja (SAI Kosovo)** for developing a clear, inclusive, and forward-looking audit strategy that strengthens equality and inclusion audits within her SAI.



The **EFA Audit Award** went to **Ms. María Alejandra Escalona Gutiérrez (SAI Costa Rica)** for delivering a high-quality compliance audit that thoughtfully integrated equality and inclusion.



Moving from exploration to action: Audit and Assurance of Sustainability Reporting in the Public Sector (AASuRe)

We continued our journey of engaging with stakeholders to shape the future of audit and assurance of sustainability reporting in the public sector. The first ever IDI- UN Trade and Development (UNCTAD) pre Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) event provided an excellent platform to bring together INTOSAI standard setters, INTOSAI stakeholders and other key stakeholders from the private sector and public institutions to discuss the role of SAIs, share experiences, and explore synergies for working together for effective audit and assurance of sustainability reporting in the public sector. They concluded that



- **SAIs for accountability:** Experts emphasised the critical role of SAIs in ensuring the credibility of sustainability reporting, particularly in relation to implementing the Sustainable Development Goals.
- **Collaboration is key:** Public and private sector leaders highlighted challenges and opportunities in integrating sustainability into

audit practices, and participants explored how private sector innovation may inform public sector audit design.

- **Capacity development:** IDI announced its plan to work collaboratively with a coalition of stakeholders to enhance the competencies of SAIs and advance sustainability through the *Audit and Assurance of Sustainability Reporting in the Public Sector* initiative.

Read more [Forging the future of auditing sustainability reporting in the public sector: UNCTAD and IDI joint event - IDI](#)

C. Our partners

SAI Saudi Arabia provides funding for the LOTA and Auditing SDGs initiative; and Global Affairs Canada and the European Union

support across the work stream. The work stream also utilises IDI core support from the Norwegian Parliament received through the National Audit Office (NAO) of Norway, SIDA Sweden, Irish Aid and the Austrian Development Agency (ADA). We partnered with UNDESA, UN Women, UNCTAD, INTOSAI Professional Standards Committee (PSC), INTOSAI Working Group on Environmental Audit (WGEA), INTOSAI Working Group on IT Audit (WGITA), and INTOSAI General Secretariat.

Several SAIs contributed with in-kind support to us, altogether amounting to approximately 0.719 million (147 resource person days).

We saw a decrease of 341 resource person days as compared to 2024 with a decrease in value from NOK 4.03 million to NOK 0.719 million. This was mainly due to reframing of LOTA initiative as Audit Tech and AI, the closure of EFA Changemakers Initiative, and completion of CCAA for English and Spanish speaking regions. Staff from Canada has provided substantial contributions as associate for the global cooperative audit of the Climate Change Adaptation Actions (CCAA).

In-kind contribution in 2025 Relevant SAIs work stream

Resource Persons

SAIs of Brazil, Saudi Arabia, Indonesia, Costa Rica, Kosovo, United States of America, Malta.

Other organisations:

Facultad de Ciencias, UNAM, Mexico

Logistical support

SAI India

D. Our delivery mechanisms

In 2025 the main delivery mechanism under this workstream included

1. **Professional audit resources** – We published several resources for auditors including handbooks, tools, models, audit frameworks, question banks, publications and papers in the area of climate action, auditing tech technology and audit of SDGs
2. **Creating a pool of change agents** – Both EFA Changemakers, LOTA Pioneers created change agents who can lead transformation, better ownership and sustainability of change at the SAI level.
3. **Alumni Networks and Founding Members** –Launch of LOTA Connect will foster a network of technology auditors and provide for their continuing professional development.
4. **Cooperative Audit Support** – CCAA proved that IDI’s cooperative audit support model which brings together SAIs for conducting audits on areas of significance continues to be a relevant delivery mechanism. The model integrates professional education, social learning and provision of professional resources with audit support. In 2025 we worked on a specific support model for SAIs in SIDS.
5. **High level dialogue** – The high-level dialogue served an appropriate platform to engage with SAI leadership and other relevant strategic partners for effective delivery of both knowledge sharing and long-term capacity development of SAIs.
6. **Digitised professional education** – we endeavoured to replace entirely mentor led professional education with digitised education to enhance learner experience, provide on demand education and focus mentor efforts on audit support.

E. We delivered on our 2025 plans

The following table reports our delivery against OP 2025 as updated in June 2025. The significant achievements during the year are further elaborated after the Table.

Value deliverables and Initiative	Plan 2025 (updated)	Actual delivery 2025
Value deliverable 1: Competent SAI Audit Professionals		
SAI Audit Analytics	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Not achieved. The initiative has been reframed as Audit Tech and AI, with a new design in 2026.
SAI Technology Auditors	<ul style="list-style-type: none"> • Design initiative, develop a competency framework and course outline 	<ul style="list-style-type: none"> • Not achieved. The initiative has been reframed as Audit Tech and AI.
WGITA-IDI Handbook on IT Auditing	<ul style="list-style-type: none"> • Together with INTOSAI WGITA complete the light touch review of the Handbook 	<ul style="list-style-type: none"> • Achieved. Light touch review of the WGITA IDI Handbook completed
SAI SDG Auditors	<ul style="list-style-type: none"> • Develop educational contents and an integrated platform for SAI SDG Auditors Initiative (including auditing leave no one behind) • Launch the initiative in Q3 at the HLPF side event 	<ul style="list-style-type: none"> • Achieved. SAI SDG Auditor launched in July 2025 at HLPF side event and the integrated Education, Reflection and Audit Support (ERA) online platform launched in December 2025.
ISAM & Audit Frameworks	<ul style="list-style-type: none"> • Development of professional education contents for ‘Auditing SDGs’, to be offered on a longer-term basis • Leave no one behind and policy coherence audit frameworks available in four languages 	<ul style="list-style-type: none"> • Achieved. The professional education content is being digitised in Rise. • Achieved. The frameworks are available in Arabic, English, French, and Spanish

Value deliverables and Initiative	Plan 2025 (updated)	Actual delivery 2025
Value Deliverable 2: Effective SAI Audit Leaders		
LOTA Pioneers	<ul style="list-style-type: none"> Support remaining SAIs that could not complete their strategic audit plans and audit reports in 2024 Develop a mechanism and criteria for the LOTA Pioneers Award Award the first Pioneers graduates as per the mechanism developed 	<ul style="list-style-type: none"> Remaining SAIs supported Achieved mechanism and criteria developed and LOTA Pioneer Awards given away.
SAI Audit Analytics	<ul style="list-style-type: none"> High Level Workshop on 'Technology including AI' for SAI heads of SAIs participating in SAI Audit Analytics 	<ul style="list-style-type: none"> Achieved. A High-Level Dialogue held in Hyderabad alongside the INTOSAI Working Group on IT Audit (WGITA) meeting
EFA Changemakers	<ul style="list-style-type: none"> Document lessons learned from EFA Changemakers. Support SAIs that could not complete their strategic audit plans and audit reports in 2024 Develop a mechanism and criteria for the EFA Changemakers Award Award the first Changemakers graduates as per the mechanism developed 	<ul style="list-style-type: none"> Achieved. Documented lessons learned Achieved. The remaining SAIs were supported throughout 2025. 17 SAIs delivered their EFA strategies and 18 SAIs shared their final audit reports to IDI Achieved. The mechanism and criteria for EFA Changemakers Awards developed and awards given.
LOTA Connect	<ul style="list-style-type: none"> Include LOTA Pioneer graduates from 2025 in LOTA Connect Explore expansion of the network to other stakeholders and possibly merge with pICTURE network 	<ul style="list-style-type: none"> Achieved. LOTA Pioneers graduates included in LOTA Connect Achieved. Exploration completed and report on possible areas of collaboration developed.
SAI SDG Auditors	<ul style="list-style-type: none"> Support professional development of SAI SDG Audit Leaders SAI Leadership and key stakeholder workshop for SAI SDG Auditor Initiative 	<ul style="list-style-type: none"> Not achieved. Plans changed to focus of SAI SDG Auditors Not achieved. Postponed and in dialogue with partners
Value Deliverable 3: Sustainable Audit Practices		
LOTA Scan	<ul style="list-style-type: none"> Explore possibility of carving out IT assessment to merge with the pICTURE assessment tool Streamline and integrate the strategic audit planning part into the overall IDI strategic audit planning framework 	<ul style="list-style-type: none"> Achieved. Exploration done and report developed. Not achieved. The initiative has been reframed as Audit Tech and AI, with a new design in 2026
Global Cooperative Audit of Climate Change Adaptation Actions	<ul style="list-style-type: none"> Launch the Education and Audit support for Arab Organisation of SAIs (ARABOSAI) region Global publication based on the audit results of five English and OLACEFS regions in cooperation with WGEA 	<ul style="list-style-type: none"> Achieved. Education and audit support launched for ARABOSAI for the 6 participating SAIs. Achieved Global publication launched
Auditing Sustainability Reporting in the public sector	<ul style="list-style-type: none"> Launch the initiative on Audit and Assurance of Sustainability Reporting in the public sector in November 2025 	<ul style="list-style-type: none"> Achieved. Initiative announced at pre ISAR event in November 2025.
Value Deliverable 4: Raised SAI Audit Profile		

Value deliverables and Initiative	Plan 2025 (updated)	Actual delivery 2025
LOTA Stakeholders Management	<ul style="list-style-type: none"> • LOTA Talks event on selected technology topic in 2025 • Continue to support SAI Brazil on ADOPTTE initiative • Explore possibility of having joint webinar series together with piCTure • Explore further possibilities on cooperation between LOTA and piCTure (IDI Initiative on IT Governance) 	<ul style="list-style-type: none"> • Achieved. 400 persons attended LOTA Talks 2025 on the application of AI in the audit process. • Achieved. Supported SAI Brazil in ADOPTTE, with participation of 11 SAIs from OLACEFS • Achieved. Joint Webinars will be held from 2026. • Achieved. Report developed after exploration.
SDG Stakeholders Management	<ul style="list-style-type: none"> • INTOSAI Side Event at HLPF 2025 	<ul style="list-style-type: none"> • Achieved. The INTOSAI Side Event at the HLPF 2025 held in July 2025
CCAA Stakeholder Management	<ul style="list-style-type: none"> • Attend the COP meeting in 2025 to present IDI-WGEA Global Publication on Audit of Climate Change Adaptation Actions. • Participate in stakeholder meetings like WGEA Assembly. 	<ul style="list-style-type: none"> • Achieved. Video inputs shared through WGEA due to high costs for in person participation • Achieved. Attended WGEA Assembly
EFA Stakeholder Management	<ul style="list-style-type: none"> • To be included in SDG stakeholder management. 	<ul style="list-style-type: none"> • Achieved. Presented EFA and the work done by IDI on gender equality at a conference organised by SAI Serbia and UN Women
INTOSAI Stakeholder Management	<ul style="list-style-type: none"> • Attend relevant INTOSAI, EUROSAI, OLACEFS and PASAI meetings 	<ul style="list-style-type: none"> • Achieved. Video inputs to PASAI Congress and attendance at EUROSAI Congress and OLACEFS Assembly and meetings.

F. We were sensitive

The Relevant SAIs work stream integrates gender and inclusion in all its initiatives. Besides the endeavour to have gender balanced resource teams from across INTOSAI regions, we have also included gender and inclusion in the contents of each of the initiatives. This includes CCAA where we have reported on inclusiveness as a cross-cutting theme, focused on SAIs in SIDS and achieved gender balance in the mentor team as well as the SAI audit teams.

The SAI SDG Auditor initiative mainstreams the principle of Leave No One Behind (LNOB) throughout the professional education contents, which include auditing LNOB as per the updated IDI SDG Audit Model (ISAM) and the LNOB Audit Framework. The initiative also includes a fit for purpose audit model for SIDS developed in partnership with PASAI.

Our engagements for AASuRe with UNCTAD has also considered and implemented gender balance as well as the SIDS perspective.

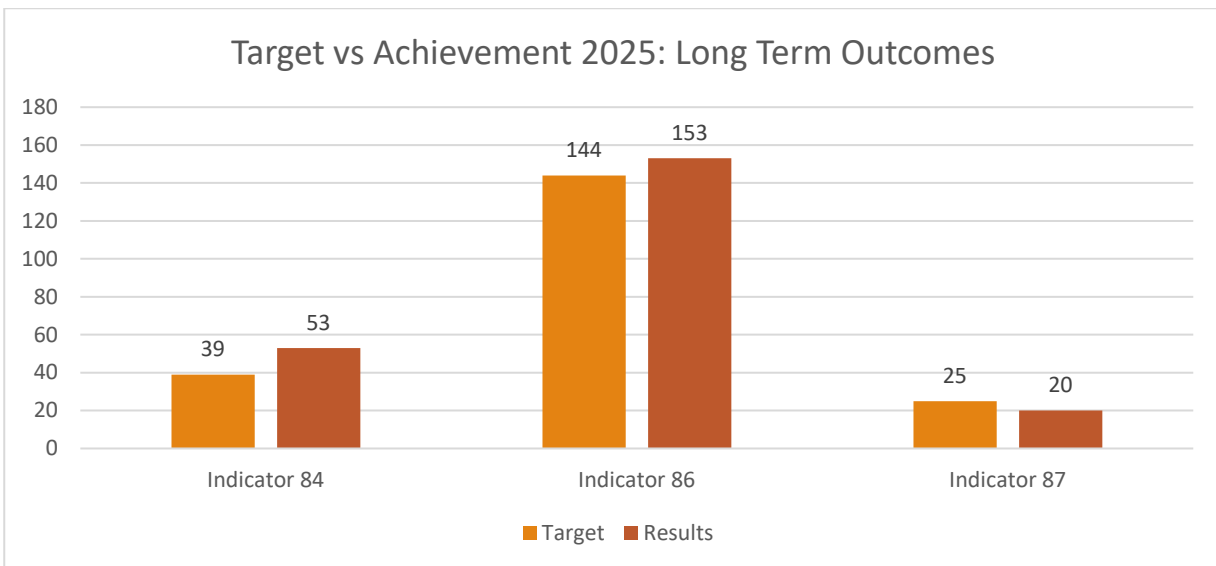
G. Performance against our targets

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)
86	Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI supported / cooperative audits

87	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
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*Indicator in common with Relevant SAIs work stream



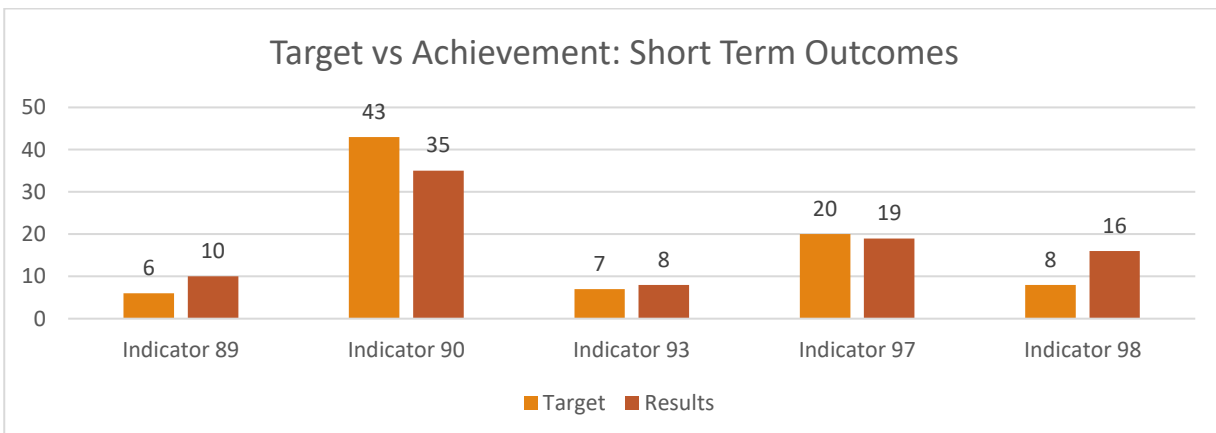
Explanation of results

Indicator 87: There is a shortfall of four audit reports under the LOTA initiative. Despite regular follow up, the remaining SAIs could not confirm issuance of audit reports, and the initiative had come to an end in May 2025.

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
90*	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)
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
97	Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA
98	Cumulative number of EFA Change Makers that have successfully implemented their SAI change strategy

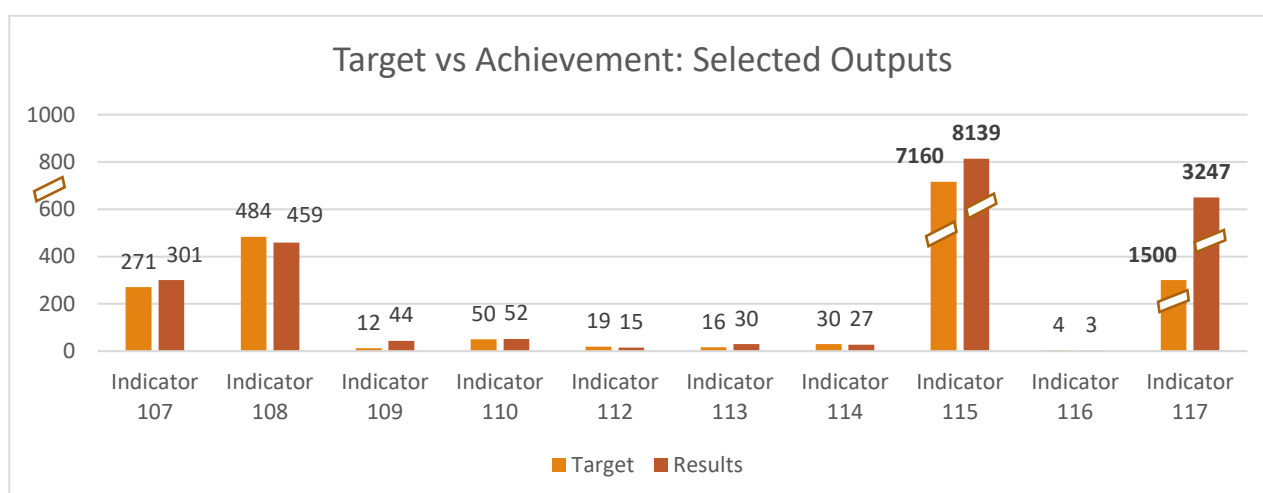
*Indicators in common with Relevant SAIs work stream



Note: The actual for Indicator 97 excludes SAI Cayman Islands, since we are reporting for SAIs in developing countries only.

Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
107	Cumulative number of SAI auditors and other stakeholders completing professional education in auditing climate change adaptation actions
108	Cumulative number of SAI Auditors completing professional education and practical work in auditing the SDGs and developing SDG audit strategies
109	Cumulative number of SAI audit leaders completing their programme as EFA Changemakers
110	Cumulative number of SAI auditors completing professional education as LOTA pioneers
112	Number of long-term predictable support offerings in the Professional & Relevant SAIs portfolio
113	Number of professional quality audit resources available on the IDI website at the end of the year
114	Number of different topics and languages on which professional audit education is made available to SAI auditors (open access or to at least one group of SAIs) during the year
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)
116	Number of IDI managed alumni networks (e.g. SYL circle, PESA graduates, Learning Specialist Circle) with at least one Continual Professional Development event (face to face or online) during the year, including under the Centre for SAI Audit Professionals
117	Number of people actively using IDI's digital learning system under the Centre for SAI Audit Professionals during the year



Explanation of results

Indicator 108: The cumulative number of SAI auditors completing professional education and practical work in auditing the SDGs fell short of the target. SAIs did not show anticipated interest in receiving the support. We also changed our plan to focus on SAI SDG Auditors.

Indicator 112: There is a shortfall of four which comes from LOTA initiative and auditing SDGs. We have reframed LOTA as Audit Tech and AI during the year, and we changed our plan on auditing SDGs to SAI SDG auditors.

Indicator 114: There is a shortfall of three which comes from LOTA and Sustainable Performance Audit practices. We reframed LOTA as Audit Tech and AI during the year, and the LMS Administrator course for SAI Bangladesh could not be delivered due to travel restrictions.

Indicator 116: SYL Learning Circle was discontinued as the Learning Circle, which was intended to be the main CPD activity, saw limited take-up and participation.

H. Financial overview for our work

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

	Revised Budget 2025	Actual Expenditures 2025	% difference over budget
Allocated Staff Costs	1,473,124	1,135,918	-22.89%
Allocated Overheads costs	1,654,684	1,498,077	-9.46%
Direct Staff Costs	7,342,792	7,145,975	-2.68%
Delivery Costs	3,343,218	1,875,624	-43.90%
Sum	13,813,818	11,655,594	-15.62%

Direct delivery costs reflect an underspend of 44%, primarily due to reframing of LOTA as Audit Tech and AI initiative which will be designed in 2026. The savings have been carried forward to 2026.

I. Our risk management

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	<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 the existing resource pool and expand the base of resources. In-house professionals maintain continuing professional development in relevant areas. Leverage partnerships with SAIs and other 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	<ul style="list-style-type: none"> Build resources and educational material that can be adapted to different environments as per needs. Provide audit scopes and entry points suitable for diverse context. Work together with INTOSAI bodies, regions and experts to provide fit for purpose support. Ensure regional balance in global resource teams.
3) Timeliness of initiatives: IDI is not able to deliver initiatives on emerging topics such as	High	High	Treat	<ul style="list-style-type: none"> .Engage with stakeholders in emerging areas to influence the dialogue and mobilise

technology, climate change, equality and inclusion, and SDGs on time and either loses momentum or delivers initiatives ahead of time.				<p>resources for more comprehensive capacity development support</p> <ul style="list-style-type: none"> • Explore low cost delivery model (digital) • Seek partnership outside INTOSAI community with subject matter expertise
<p>4) Alignment of strategic audit plan: SAI strategic audit plan is not aligned to the audit strategies developed under LOTA, EFA and SDGs</p>	High	Low	Treat	<ul style="list-style-type: none"> • Include categories of technology, equality and SDGs in the planning for impact model. • Support SAIs in linking the work done for developing subject-specific audit strategies to the overall strategic audit plan of the SAI.
<p>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</p>	High	Low	Treat	<ul style="list-style-type: none"> • Engage with SAI leadership right at the beginning of the initiative to have leadership buy-in • Besides heads of SAIs, involve different levels of SAI leadership and create awareness about the initiative. Especially engage with the functional and operational leaders.
<p>6) Resistance to change: SAI is not willing to change the ways of working and adapting to the required change.</p>	Medium	Medium	Treat	<ul style="list-style-type: none"> • Involvement of SAI leadership and SAI staff in the process. • Emphasis on the SAI teams' roles in supporting the SAI capacity development in the longer term. • Train and leverage SAI change agents. • Develop effective SAI audit leaders.
<p>7) Resources to scale up and provide long-term predictable support 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"> • Prioritize long-term initiatives while allocating resources. • Work together with teams across IDI and with external stakeholders to bring more resources for predictable support. • Explore cost recovery options for some initiatives. • Widen the base of development partners. • Scale up based on availability of resources.

J. Reflections and looking ahead

- Last years' experience showed that while the original LOTA framework helped advance technology-focused audits, treating technology as a separate area limited its overall impact. A major lesson was that technology needs to be embedded directly into core audit methodologies to drive real and lasting change. Building on this progress, the initiative has now been reframed as **Audit of Tech & AI**.
- While the EFA Changemakers initiative significantly strengthened auditors' awareness and understanding of equality and inclusion, SAIs faced challenges in developing audit strategies and aligning these to the SAIs overall audit strategy. As such instead of supporting SAIs in developing standalone EFA strategies, equality and inclusion considerations need to be mainstreamed in the support IDI provides for the development of strategic audit plans.
- In developing global reports based on cooperative audits there is a need for clear agreement—at the audit design stage—on the global report format, anchored in the cross-cutting themes and audit question banks intended to guide the audits. Using these as standard references would ensure consistent examination of core issues and allow each audit to contribute more meaningfully to a credible global picture.
- Outsourcing digitisation of professional education using tools such as iSpring and Articulate/Rise proved to be cost effective in enhancing the learner experience by making educational content more user-friendly from a front-end perspective and are compatible with IDI's LMS.
- In case of global cooperative audits on complex subject matters like SDGs and climate action, working together with partners like PASAI, INTOSAI WGEA and UNDESA enabled us to find audit entry points that were relevant and doable, provide dedicated on the ground support and secure regional and SAI ownership and engagement for the audits. Mainstreaming the SIDS perspective in the global cooperative audits also helped us in bringing global thinking to the SIDS and taking messages from the SIDS to the rest of the world.
- Organising joint events with partners like UNCTAD enabled us to convene a large number of diverse stakeholders and promote the role of SAIs in sustainability reporting. It also provided SAIs an opportunity to participate in the 42nd ISAR discussions. However, preparation for such events is extremely resource intensive. We need to plan well in advance and establish terms of reference for roles and responsibilities.

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