



BILATERAL
SUPPORT

Operational Plan 2025



A. Objective

To sustainably improve the capacity and performance of Supreme Audit Institutions (SAIs) in challenging countries, enabling them to provide value and benefits to the government, Parliament and citizens, and contribute to sustainable development

B. Strategy

While most SAIs benefit from regional and global IDI initiatives, it is recognized that some SAIs require more extensive support to develop their capacity and performance sustainably. In IDI, bilateral support is defined as “tailored and extensive support to an individual SAI considering its unique needs and situation”. “Tailored support” means a commitment to adjust to what can work for the beneficiary SAI. “Extensive support” means that the support is planned for the long term and can be provided to cover and develop various capacities: professional, organizational, and institutional. IDI’s bilateral support has a multi-partner approach and relies on Peer-to-Peer collaboration, where one (or more) SAIs provide the beneficiary SAI with capacity-development support. As SAIs are often supported by different projects, bilateral support requires active coordination and collaboration of partners. The projects are generally designed and executed based on principles assumed critical for successful capacity development in challenging contexts. A revised IDI Bilateral policy will be presented for Board approval in November 2024. The policy sets out the principles and conditions for selecting an SAI for bilateral support.



Picture 1: SAI Madagascar strategic management workshop, Oslo September 2024



Picture 2: SAI South Sudan and SAI Somalia project management visit to Oslo in September 2024

The workstream has a portfolio of customised agreements with beneficiary SAIs and peer-SAIs, regional secretariats and some non-profit organizations as implementation partners. When designing projects, IDI seeks to enable other INTOSAI providers to be the leading providers of support for the project.

The Bilateral portfolio will change in 2025, mainly because of the closure of the Accelerated Peer-Support Partnership (PAP-APP) in December 2024. The programme included support for three small-scale country projects co-managed by the African Organisation of French Speaking SAIs (CREFIAP) and support to other SAIs within the AFROSAI-E region. Whereas the current country projects in South Sudan and Somalia will end in December 2024 and February 2025, respectively, these are expected to be renewed in 2025. Based on this, the portfolio in 2025 will include country projects of different sizes and scopes and one overarching programme for synergies across SAIs:

1. *Country projects where IDI is the lead provider:* Somalia, South Sudan, Madagascar, Democratic Republic of Congo (DRC) and The Gambia (Ends June 2025)
2. *Country projects managed by a partner and where IDI provides funding and/or technical support:* Benin, Belize, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan
3. *Overarching programmes:* Global SAI Accountability Initiative (GSAI)¹ programme
4. *New country projects:* IDI and USAID Madagascar have agreed to support SAI Comoros for five years from September 2024. Comoros is classified as a Small Island Developing State (SIDS). As such the support fits well into IDI's new priority of supporting SIDS across our work.
5. There is a possibility of continuing with some small-scale country projects previously under the PAP-APP programme, depending on further discussions with key stakeholders and funding availability.

The strategic priorities of IDI to contribute to sustainability, digitalization and public trust in SAIs are integrated in the bilateral initiatives to ensure that no SAI is left behind. They are further enhanced in dialogue with partners while considering the SAI's priorities:

- **Sustainable SAI governance practices** are fostered through support to strategic management in most projects, including support to SAI- Performance Measurement Framework (PMF) self-assessment, strategic plan development, timely operational planning, monitoring and reporting. All the SAIs in the portfolio are supported to manage external support transparently, and thus secure sufficient resources over time. Several SAIs are supported to enhance human resource management, ethics and financial management.
- **Sustainable SAI audit practices** are supported through customized support to annual audit planning, customisation of audit manuals, quality management and reporting process. SAIs in challenging contexts have limited resources and must carefully prioritize which audits to undertake. Sustainable audit practices require extensive support to strengthen overall audit management, efficiency of processes and audit staff competencies. Some SAIs are supported in undertaking Compliance and Performance audits related to sustainability issues, including the Sustainable Development Goals. In 2025, SAI South Sudan and Madagascar will commence new strategic planning periods and it will be critical to ensure that audit support is linked to the strategic priorities and ensures sustainability.
- **Digitalization** of both the audit and non-audit processes is important to enhance efficiency and data protection. The support takes a stepwise and holistic approach, where SAIs are supported to ensure that overall ICT governance and management are in place, quality hardware is procured, and basic software is utilized before embarking on more advanced tools. In addition, support is provided to strengthen the SAIs' ability to audit core government Information and Communication Technology (ICT) systems, especially in larger projects. There have been critical challenges in many countries with the government accounting systems. SAIs need to assess the controls of these systems to give an opinion on the overall financial management of the government.
- **Public trust in SAIs** is a priority, as SAIs in challenging contexts are often not well known to citizens. There is often a need to strengthen their standing and credibility among key stakeholders to enable institutional development and sufficient resourcing. Several SAIs also struggle to be effective due to a lack of financial and administrative independence. Support to modernize the legal framework will continue in several

¹ The Global SAI Accountability Initiative (GSAI) aims to mobilize effective and well-coordinated support to SAIs in challenging contexts. The initiative was launched in 2022 by the INTOSAI-Donor Cooperation. The SAIs of Belize, Benin, Dominica, Haiti, Honduras, Kyrgyzstan, Lebanon and Tajikistan have joined the initiative. In each case, there are peer SAIs, regional organizations and experienced implementation partners interested in providing technical support, and various donors are expected to fund country projects. Support projects are developed involving all partners and a first phase of projects is in progress in 6 out of 8 SAIs.

countries, in close coordination with the SAI and donors. Support for targeted stakeholder engagement will remain a priority for most country projects in 2025.

In 2024, an evaluation was conducted for the PAP-APP programme, a term-end review for the project in Somalia and a mid-term review for the project in Madagascar. The lessons and evaluation recommendations will be integrated into current and future project support.

There are substantial synergies and experiences to share across the country projects. IDI will continue to bring existing and new providers together to learn, improve approaches and capture synergies across countries and types of providers. For the eight country projects under GSAI, several peer SAIs have limited experience in providing capacity development support. Working with the leading support providers and assisting them in succeeding in this role is essential.

C. Partnerships

Bilateral support projects are delivered in partnership with other International Organisation of SAIs (INTOSAI) providers. IDI typically takes the lead support role and manages donor funding, enabling SAIs to deliver peer-based support. All country projects have partnered with relevant regional organizations and peer SAIs to support capacity development. Many partnerships have been established under GSAI, seeking to enable partners to play a significant role in the delivery of support.

Figure 1 illustrates the number of initiatives per partner. In 2025 partnerships are expected with 17 peer-SAIs, three regional secretariats, and two other implementing partners. It shows that SAI France, the African Organisation of English-Speaking SAIs (AFROSAI-E) and the Caribbean Organisation of SAIs (CAROSAI) are engaged in the most projects. Engagement with CREFIAF will likely decrease with the end of the PAP-APP. It should be noted that the role and extent of involvement varies between partners and across projects. Some are lead providers of support who have a comprehensive role in the implementation, while others mainly provide resource persons.

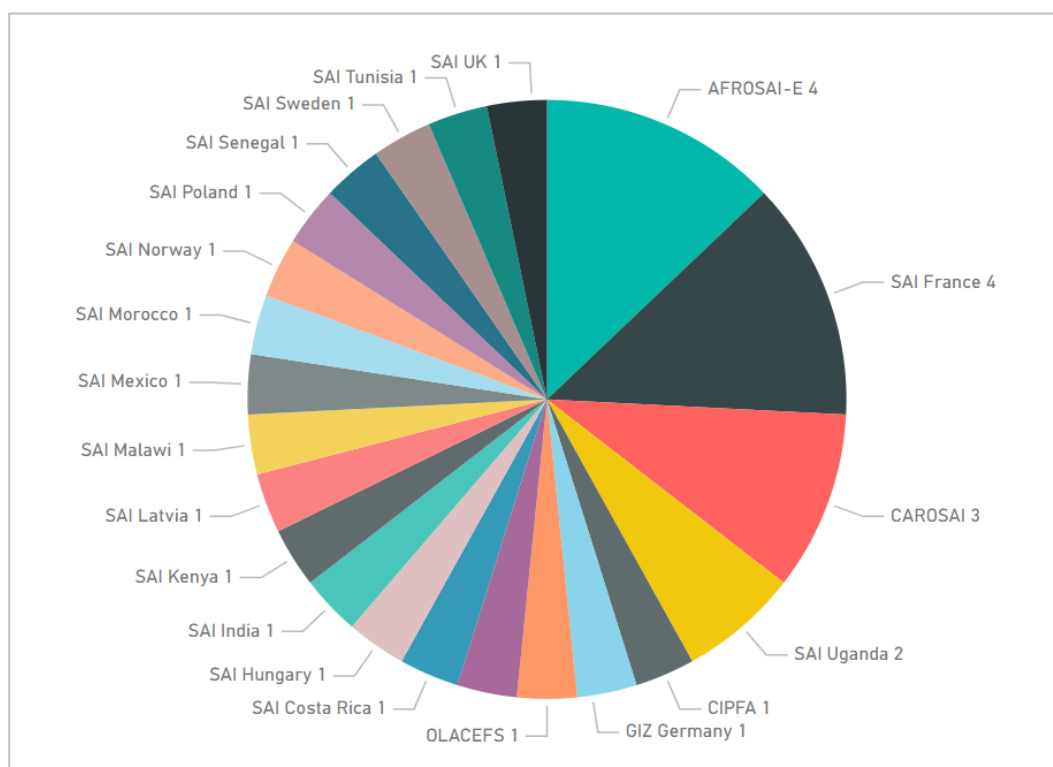


Figure 1: Number of initiatives by partner

IDI is represented in the INTOSAI Capacity Building Committee (CBC) workstream on Peer-to-Peer cooperation and Auditing in Complex and Challenging Contexts. The working groups provide synergies with country projects and the GSAI programme, for training peer providers and for developing and sharing good ways of supporting the most challenged SAIs.

SAI performance and national support for SAI strengthening rely on partnerships with national institutions and other providers of support to Public Financial Management (PFM) within the SAI's local context. Partnerships with other PFM actors will be strengthened in 2025 through participation in local PFM coordination working groups and committees and by encouraging SAIs to arrange regular local donor coordination meetings.

Bilateral Support relies primarily on earmarked funding. In 2025, we expect continued funding from USAID, the European Commission, the Ministry of Foreign Affairs (MFA) Norway, and the Norwegian Agency for Development Cooperation (NORAD). Figure 2 below shows the share of the different donors of the total budget for 2025. In addition, a limited portion of IDI core funding is used to cover overhead costs and some co-financing requirements.

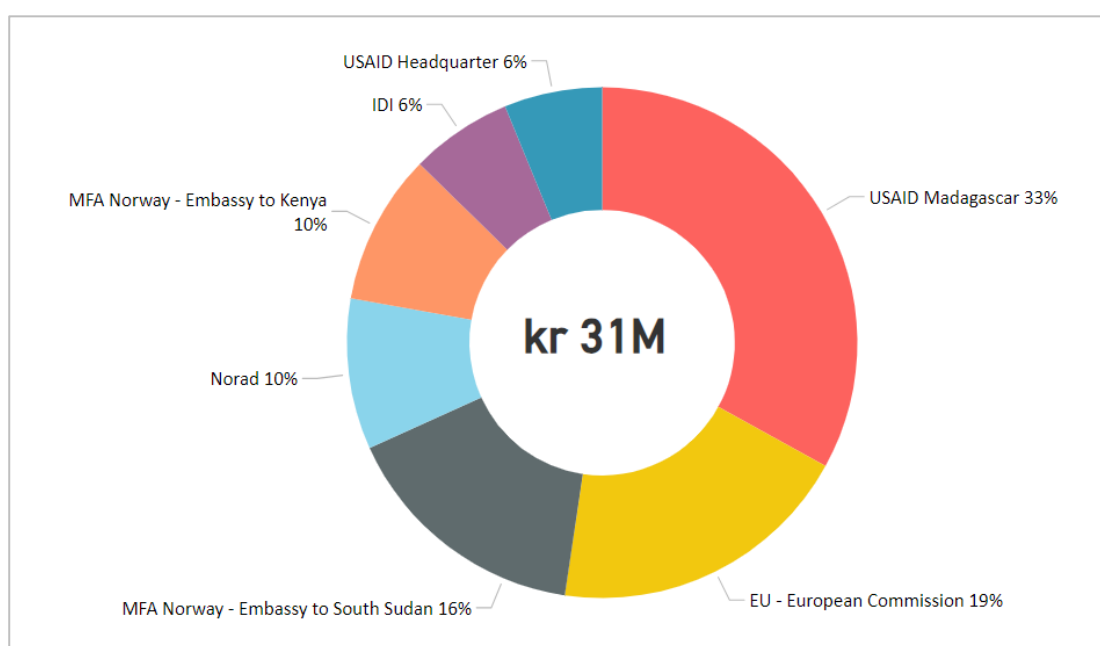


Figure 2: Funding share per donor in 2025

D. Delivery Mechanisms

A range of delivery mechanisms are applied in the country projects:

- Tailored advice and training: A substantial part of the support combines advice, coaching and training. Technical support is linked to the strategic plans and ongoing work in the SAI. For instance, both training and on-the-job guidance are provided by resource persons during audits
- SAI-wide activities: Support delivered to teams in the SAIs through dedicated resource persons with the required expertise while ensuring inclusion and dissemination to the whole SAI for institutional anchoring and learning
- Financial support for events, products and professional development
- Financial support for critical ICT investments enabling online collaboration and digitalization of the SAIs and their processes
- Coordination with other providers of support to the SAI and PFM partners in-country
- Engagement of consultants on site to supplement peer support, such as for digitalization efforts

GSAI has delivery mechanisms that enable synergies across countries and empower partners providing support:

- Organize online and onsite training and experience-sharing workshops for resource persons and SAI project coordination team representatives
- Sharing of good examples and material for providers of support
- Guiding providers of support in preparing and managing support
- Sharing of good stories and project successes

The bilateral support approach considers a mix of both online and in-person support. Internet connectivity in challenging contexts is often expensive and unreliable, so physical meetings and training workshops are held when possible. Through continued investment in ICT capabilities, SAI staff can attend webinars and trainings by other IDI work streams and providers.

E. Outline Plan 2025

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

Component and Initiative	Background developments till the end of 2024	Plan 2025
COMPONENT 1: Bilateral Support general management		
COMPONENT 2: Support to the Office of the Auditor General of the Federal Republic of Somalia		
General project management and coordination	• Project end term evaluation • Concept note for 2025 – 2027 project • AG visit to Oslo held to meet with IDI, the Norwegian Parliament and MFA Norway and discussed future support	• End of project reporting • Mobilisation of resource persons for new project support – signing new peer partnership agreement • Signing new grant agreement with donor
Audit capacities and results	• Annual audit plan approved by AG • Financial Audit (FA) and Compliance Audit (CA) completed and reports submitted to the parliament • Draft forensic audit manual finalized • Selected staff enrolled in professionalisation and certification program • 2023 QA report submitted to the AG and the 2024 QA report drafted	• On-the-job support on the development of the 2025 Annual Audit Plan • Training and on-the-job support for Financial Audits for FY 2024 • Training and on-the-job support for Compliance Audits for FY 2025 • Support on professionalisation and certification of selected auditors • Training and on-the-job support for quality management • Coordination with other audit providers of support
Strategic management and internal governance	• 2023 Annual Performance Report published • 2024 Operational Plan approved • Quarterly and Semi-annual report approved	• Support drafting of 2024 Annual Performance Report • Support to 2025 OP and quarterly reporting process • Support in developing systems for monitoring implementation of audit recommendations • Support in developing systems of audit quality management
Stakeholder engagements and collaboration with Federal	• Sensitization with Ministries, Departments and Agencies (MDAs) • Engagement with the Media • Sensitization seminar with Parliament expected by the end of October	• Support to engagement with the MDAs, Parliament, and other key stakeholders

HR and professional development	• Staff participated in AFROSAI-E regional training on relevant topics	• Support to developing individual professional development plans and career paths for staff
ICT-tools and management	• Ongoing coordination related to the audit management system (S-Seat) implementation in the audit process	• Ongoing coordination related to the audit management system (S-Seat) implementation in the audit process
Independence and legal amendments	• Technical advice on adjustment of job profile and organisational structure • Technical advice on English translation of the audit law • Sensitization with parliament regarding audit law planned by end of 2024 • Semi-annual Donor meeting conducted	• Support to the implementation of the audit law • Support on the coordination with other Donors
Collaboration with Federal Member States (FMS) OAGs	• Advice on the development of a framework of collaboration with the member states	• Technical advice on implementation of the framework of collaboration between OAGS Federal Republic of Somalia and Federal Member States Audit Offices
COMPONENT 3: Support to the National Audit Chamber of South Sudan		
General project management and coordination	• Oslo visit for NAC management to meet IDI, Parliament and MFA Norway and discuss future support • Project end term evaluation • Concept note for new project	• End of project reporting • Mobilisation of resource persons for new project support – signing new peer partnership agreement • Signing new grant agreement with donor • Contracts in place for ICT and Audit Advisor
Audit results	• Financial audit for 2011 to 2014 submitted to the National Assembly • Compliance audits in 12 ministries completed and consolidated report to be submitted to the Assembly by end 2024 • Performance audit report in the education sector expected by end 2024. • Petroleum revenue management audit report expected by the end of 2024.	• Training and on-the-job support to the delivery of compliance audits in selected subject matter areas as per the annual audit plan 2024-25 • Training and on-the-job support to the delivery of donor-funded project audit reports • Training and on-the-job support to the delivery of at least one performance audit report • Support the financial audit backlog if financial statements are provided
Independence	• Audit Bill submitted to the National Assembly and expected to be passed by the end of 2024 or early 2025.	• Support to the development of audit chamber regulations • Support to sensitisation workshops on the revised audit law
Audit capacities in general	• Audit plan 2024-25 developed	• Development of a quality management system in line with ISSAI 140 • Continued training and on-the-job support • Support the development of the annual audit plan 2025-26
Strategic management, internal governance and ICT-tools	• Operational planning monitoring • NAC activity report for 2018 to 2023 submitted to the National Assembly • Strategy for 2025-2029 developed	• Support quarterly operational planning and monitoring • Support the development of the NAC Activity report
HR, training and professional development	• Nine staff undertaking IDI's Professional Education for SAI Auditors (PESA) • Six staff undertaking level 2 Certified Public Accountant (CPA) Kenya course	• Support professional development – PESA and CPA Kenya • Finalisation and approval of HR policy • Implementation of the performance appraisal system

Stakeholder engagement	- Stakeholder consultation workshop held with critical stakeholders - Engagements held with the Public Accounts Committee	- Support to engagement with the National Assembly, Auditees, CSOs, Media and other stakeholder - Support to stakeholder engagement strategy update
PFM and partner coordination	Ongoing collaboration with the World Bank in South Sudan	- Continued collaboration with the World Bank and other partners in South Sudan - Support NAC to organise joint donor coordination meetings
COMPONENT 4: Accelerated Peer-support Partnership - PAP-APP		
Programme level	- Programme end-term evaluation completed - Online workshops on GDI, emergency preparedness and the IDI safeguarding policy held for resource persons and project coordination teams.	- End of programme reporting - The PAP-APP Programme ends in December 2024. No other planned activities
SAI Eritrea country project level support	- Support led by AFROSAI-E - Support for operational planning and monitoring	PAP-APP Programme ends in December 2024. No planned support
SAI Guinea country project level support	Gender Diversity and Inclusion audit report expected by the end of 2024	Discussions to be held on potential support from 2025
SAI Niger country project level support	Activities suspended due to a coup.	Discussions to be held on potential support from 2025 depending on the country situation.
SAI Sierra Leone country project level support	- Support led by AFROSAI-E - Support for operational planning and monitoring	PAP-APP Programme ends in December 2024. No planned support
SAI Togo country project level support	GDI audit report expected by the end of 2024	Discussions to be held on potential support from 2025
SAI Zimbabwe country project level support	- Support led by AFROSAI-E - Support for operational planning and monitoring	The PAP-APP Programme ends in December 2024. No planned support
COMPONENT 5: Support to the Court of Accounts of Madagascar – “TANTANA project 2020-2025 ”		
General	Preparing an action plan for the SAI to consolidate and sustain new capacities developed during the TANTANA project	New Strategic period and new project
Audit capacities and results	- Supported audits, including on Gender violence, conducted by SAI and Financial Tribunals - Training in various areas: sampling, planning, reporting, collecting evidence - Eight PESA-certified auditors (two in FA, two in CA and four in PA)	- Certify CISA auditors and continue with PESA - Issue standard guidelines for audit procedures. - In-depth training in risk analysis, including risk of fraud, newcomers program and Financial Tribunals. - Support compliance & performance audits.
Jurisdictional controls	- Notable progress in clearing the backlog of pending accounts - Improved jurisdictional control procedures	- Set up methodological team to enhance and harmonise control procedures. - Issue Guidelines - Advance in closing pending accounts.
Visibility and communication	- Enhance the presentation of the Annual Report with communication plan – Nov 24 - Financial Tribunals presenting audit reports	- Set up a communication team within the SAI. - Newsletter for the SAI - Training in media engagement

	• Newsletter for the project	
Legal framework and independence	• Presidential and Parliament elections put activities on hold • Training in Ethics	• Engage with the new parliament in place
Strategic change management	• Annual Performance Report 2023 • Annual Work Programme 2024 • Preparation for new Strategic Plan and new TANTANA project: priorities identified	• Undertake a SAI PMF assessment • Draft Strategic Plan 2025-2030
Digital tools and software	• ICT Plan approved by the SAI	• Implementation of the ICT Plan • Access to Ministry of Finance systems
HR and professional development	• Training and workshops, e.g. upskilling clerical staff, enforcing audit methodology and jurisdictional controls, Excel • Participation in TOGETHER initiative • Training on gender for Financial Tribunals	• Gap analysis and professional training plan • Participation in IDI's TOGETHER initiative on HR, Ethics and Gender. • Continue gender Training.
COMPONENT 6: Support to the National Audit Office of The Gambia – "Strategic Development Accelerator Project 2021-2024" (previously "NAO Gambia Constellation Project 2021-2024")		
General project management and coordination	• Support to mobilisation of additional donor support	• Project closure expected in June 2025
Foundations	• Strategic plan 2025-2029 with SPMR support • Quarterly operational plan monitoring • Feedback to NAO amendment bill • GDI study completed	• Operational planning monitoring support for Q1 and Q2 (Support will end in June 2025) • Continued support under SPMR
Audits	• Annual audit plan for 2024 and 2025 • Audit Risk assessment guidance	• Support completion of Government consolidated financial statements audit up to 2023 (to June 2025) • Continued support on audit risk assessment
Communications	• Support to stakeholder consultation on the NAO Bill	• No planned support
COMPONENT 7: Support to the Cour des Comptes DRC – "CdC DRC Peer Support Project 2022-2025"		
General project management and coordination	• Review of project and postponement of some activities in response to changed priorities of SAI • Discussions with donor for an extension of the project	• Extension of project • Potentially partner with IMF to support SAI in a climate-related audit • Mobilisation of resource persons for new project support – signing new peer partnership agreement • End-project evaluation (Awaiting feedback from NORAD)
Strategic management, internal governance, and ethics	• Progress reporting of operational plan implementation • 2025 operational planning • Code of ethics for non-magistrates • Guidance on implementation of a Code of ethics • Project proposal for ICT funding submitted to Donors • ICT training for staff	• Support to develop new strategic plan • Develop a code of ethics for magistrates and support its implementation

Compliance auditing and jurisdictional control	• Peer-supported compliance audit report issued by end of 2024 • On-the-job support provided by Peers	• Capacity development in compliance audit for selected staff • Peer-supported compliance audit report II issued
Communication and stakeholder engagement	• Support provided to CdC leadership and staff on communication with stakeholders and effective outreach • Seminar with civil society and other stakeholders	• Stakeholder sensitisation event • Support CdC on organising bi-annual meetings with country-level donors. Develop and share video presenting good stories of project activities 2018-2025
COMPONENT 8: Global SAI Accountability Initiative (GSAI) Programme		
Programme management and coordination	• Online workshop on gender and inclusion for beneficiaries and resource persons • GSAI partner update December 2024 for all partners involved to present progress during six months period	• Physical workshop in quarter 1, on preparation for Phase 2: how to engage better with local donors • Bi-annual GSAI partner updates • Video on experience sharing and good stories •
Benin	• Project implemented by GIZ. No activities in 2024 as part of GSAI	• Project will continue in 2025 under the management and supervision of GIZ (no activities for GSAI)
Belize	• FA/CA/PA manuals reviewed • Options on different audit management software discussed • SAUDI FISP grant proposal on ICT support • First steering committee meeting planned by November 2024 • Advocacy strategy for Draft Audit Act • Root cause analysis of delays in Financial statements submission completed • Circular for Joint Public Account Committee and Accountant General drafted • Proposed phase 2 activities identified	• Approval of revised audit manuals • Pilot audit using the Audit Management Software and revised manual • Develop a digital system for handling HR records • Revision of the audit bill of SAI Belize • Seminar with key stakeholders • Engagement with donors for GSAI phase 2
Dominica	• Financial audit training • Support on ongoing financial audits • Study visit to SAI Latvia on audit and stakeholder engagement work plan component. • Audit and SAI Independence Workshop with CAROSAI planned by the end 2024	• Support on the implementation of pilot audit using the customized manual • Identification of gaps in the audit law • IT training and support planned in November 2024 • Finalisation of GSAI phase 2 proposal
Haiti	• Project on hold due to ongoing political instability in the country.	• No planned activities in 2025 due to ongoing political instability
Honduras	• Project is on hold due to management change and difficulty establishing contact with the new management.	• Activities in 2025 are still to be planned
Lebanon	• Limited activity due to ongoing political instability. • A-priori control procedures improved (SIGMA-OECD) • On-line training for preparing two pilot audits	Highly uncertain situation – due to geopolitical instability. • Launch pilot audits • Improve jurisdictional controls • Communication

Kyrgyzstan	• Support on digitalisation in collaboration with pICTure • Pilot Financial, Performance and Compliance audits • Meetings with donors to seek funding for Phase 2	• Update of the Financial, Compliance and Performance audit methodologies and working papers based on the pilot audit results • Study visits to SAI Poland on digitalisation, audit and stakeholder management • Development of stakeholder strategy • Meetings with donors to seek funding for a Phase 2
Tajikistan	• Stakeholder engagement event and presentation of Strategic plan 2024-2028 in collaboration with SPMR ACT • Online training on updated audit guides • Update and digitalisation of the audit management system • Planning pilot Financial Audit • Development of phase 2 project proposal • Meetings with donors to seek funding for phase 2	• Execution of pilot Financial Audit • Planning and execution of pilot Performance Audit • Training on using updated audit management system • Implementation and review/update of newly launched monitoring system • Audit quality assurance online support and workshop • Meetings with the donors to seek funding for a Phase 2
COMPONENT 9: Support to SAI Comoros – Strengthening the capacities of the Supreme Audit Institution of Comoros 2024-2029		
General project management and coordination	• Project agreement signing with USAID	• Preliminary needs assessment • Develop a detailed project plan
ICT	N/A	
Audit and controls	N/A	• Deliver training on jurisdictional controls & the audit cycle • Deliver a pilot audit (coached by peers)
Strategic management and Governance	N/A	• Analysis of the independence of the SAI • Set up anti-corruption Chamber basic procedures

F. Expected Results

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	[118] Number of SAIs supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year	2023	3	6	6	7

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	[119] Number of SAIs supported that increase their score of SAI PMF indicator 8 "Audit coverage".	2023	N/A	N/A	N/A	4
Short-term outcomes	D2 SAIs enhancing the use of technology in their audit practices	Highly challenged SAIs audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	[123] Number of SAIs supported to digitalize their audit process and who has used the digital tool for at least one audit	2023	3	4	4	5

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and donor resources are utilized effectively and strategic priorities achieved	[120] Number of SAIs supported to enhance internal governance and/or strategic management that publish the SAI performance report on their webpage within 12 months of the end of the financial year	2023	3	4	5	6
Long-term Outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and donor resources are utilized effectively and strategic priorities achieved	[121] Number of SAIs supported in taking actions for gender and inclusion, where the annual SAI performance or other report issued by the SAI includes progress against targets for gender and inclusion.	2023	1	3	3	4

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term outcomes	S1 Sustainable SAI Governance Practices	Highly challenged SAIs are being managed strategically to ensure government and donor resources are utilized effectively and strategic priorities achieved	[124] Number of SAIs supported to establish coordination mechanisms for support where at least one joint meeting for all partners (both current and potential partners for both technical and financial support) have been held during the year	2023	3	5	6	7

Result Level	Links to IDI Aggregate Indicator for Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P2 Strengthening SAI strategic stakeholder engagement	Highly challenged SAIs have proactive and systematic engagement with their stakeholders, enabling impact of audit reports and institutional strengthening of the SAI	[122] Number of SAIs supported for stakeholder engagement that conduct minimum one major engagement with external stakeholders during the year (e.g. a press conference or a sensitization event with Parliament, media or civil society).	2023	5	6	7	7

G. Work stream focus on Gender and Inclusion

The work stream supports gender and inclusion through both audits and strengthening the organizational efforts of the SAI in these areas.

The SAIs of South Sudan and Madagascar have considered gender and inclusion as strategic objectives while developing their new strategic plans for 2025 and beyond. All country projects aim to ensure that all SAI staff are included in project activities to enable sustainability. Special support will be provided to particular groups within the SAIs to ensure they are included, especially in ICT and digitalisation.

In South Sudan and the Gambia, the SAIs will embark on the development of gender and inclusion policies following the Gender Diversity and Inclusion (GDI) assessments that were undertaken. GDI assessments will continue to be prioritised for any new Bilateral Support projects.

In Madagascar, the SAI will continue to conduct gender and inclusion awareness training, including for the staff of the Financial Tribunals.

H. Financial overview at the workstream level

For 2025, the Bilateral Support work stream's total forecast budget is NOK 30.7 million, which is a decrease of 5.2% from the updated 2024 forecast of NOK 32.4 million. The forecast full-time equivalent for the workstream is 8.3, including bilateral staff and other IDI staff contributing to Bilateral projects. This amounts to a Direct staff cost estimate of NOK 10.9 million which is at the same level as 2024. Direct delivery costs for the workstream are forecast at NOK 15.7 million and are 9.8% lower than the 2024 forecast. This is owing to the PAP-APP programme that will end in December 2024. The balance difference is accounted for by apportioned overhead and support costs at the organisational level.

I. Risk Management

Support to SAIs in challenging contexts involves high results and development risks. In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for Bilateral support:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
Political instability and country crisis: Political upheavals such as elections, widespread protests, changes of government, coups, or violent conflict could disrupt SAI development and operations	H	H	Tolerate	- Engage in regular dialogue with partners to assess the political situation and its potential impact on the SAI, such as during elections. - Adjust project timelines and scale down support if the political environment hinders execution. - Assess the options to implement flexible planning to ensure rapid adaptation during election periods or political transitions.
Funding and Partner Coordination Risks: Few regional INTOSAI providers (SAIs and regional secretariats) capable of managing donor funds or offering long-term support to SAIs in challenging environments	M	H	Treat	- Mobilize regional secretariats as project partners and build their capacity to manage donor funding for long-term SAI support. - Foster partnerships with implementation partners that can manage funding and collaborate with INTOSAI. - Engage in regular dialogue with donors on funding mechanisms and project sustainability
SAI financial challenges: SAIs are unable to cover basic operational and salary costs due to low-budget releases, which puts	H	M	Tolerate	Provide other incentives such as training and professional development opportunities as part of project support

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
project execution at risk as staff are unable to report to work consistently				• Dialogue with project donors and other in-country donors to scale up co-ordinated support to the SAI
SAI leadership: SAI leadership is not upholding its commitment, driving change in the SAI or is replaced.	H	M	Treat	• Involve many SAI staff in project activities to ensure institutional anchoring of support and sustainability • Prioritize support to SAI strategic management and leadership where possible • In-person updates and meetings with the SAI leadership during in-country visits to enable their full project understanding and regularly inform on progress • As a last resort, consider termination of support if there is a total lack of commitment and communication from the SAI leadership.
Quality and delivery methods: Support processes not customized to the context and current capacity and needs of the SAI	H	M	Treat	• Emphasize the personal qualifications of the advisors mobilized • Train advisors in the country context, conflict sensitivity, and country-specific PFM • Utilize globally accepted standards and best practices as a basis for advice and training but adapt manuals and guidance material to the context. • Regular dialogue with SAIs and peer SAIs on how to ensure relevance and quality of support
Resource person mobilisation: Inability to source consistent resource persons for some country projects. On the other hand, there is a risk of overreliance on a few SAIs for the provision of peer support	H	M	Treat	• Develop a reach-out plan to expand the pool of SAIs that can provide resource persons for bilateral support • Use of IDI staff to provide peer support where required. • Dialogue with the regional secretariat to recommend resource persons within the region. Consider the use of regional secretariat technical persons if necessary. Project time sheets should however be used in case of salary reimbursements

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
				• Use of long-term advisors and consultants if feasible.
IDI and partner staff safety: Support in unsafe contexts means higher medical and security risks	H	M	Treat	• Use reliable transport and in-country security firms for security risk assessments and movement. • Use neighbouring countries if security risk is high in-country • Support ICT tools and systems enabling more online collaboration where in-country travel is high risk. • Training on emergency preparedness and management for all involved
Duplication of support: Uncoordinated efforts by multiple donors could lead to redundant or overlapping support, reducing the overall effectiveness and efficiency of interventions.	H	M	Treat	• Encourage and support SAIs to hold regular joint donor coordination meetings • Engage with other PFM actors and international donors to improve coordination and avoid duplication. • Participate actively in local PFM coordination groups if necessary



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