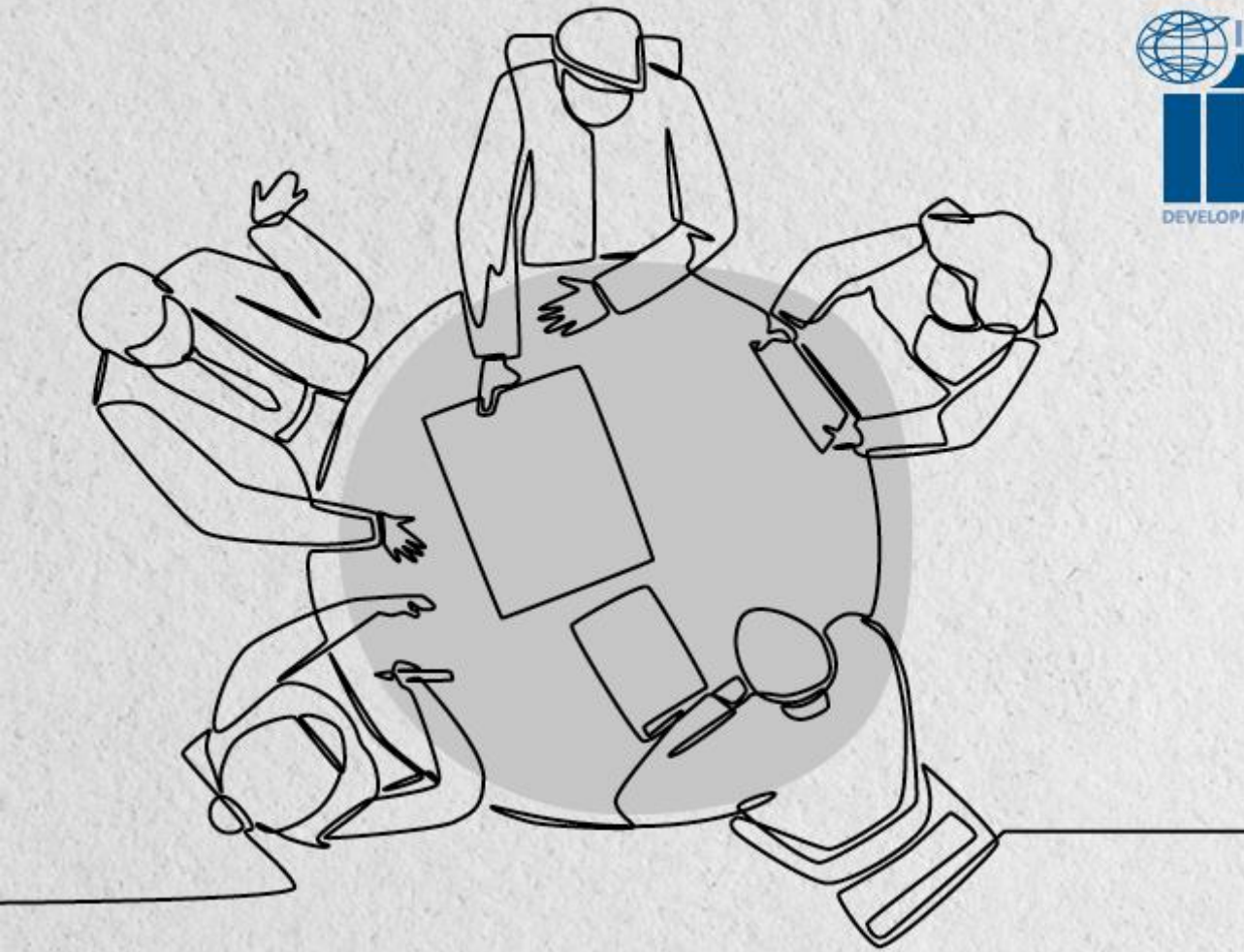




**CORPORATE AND
CROSS-CUTTING ISSUES**

Operational Plan 2025

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1. Maintaining Good Governance

IDI has a non-executive Board that sets the strategic and operational direction of IDI's work. It approves IDI's Strategic Plan, annual Operational Plans and Performance and Accountability Reports. The Board also evaluates its own work annually to ensure its own governance and oversight duties.

IDI will organise at least two meetings of the IDI Board, in March and November 2024 respectively, one of which will be a face-to-face meeting. IDI may arrange additional focused, virtual board meetings to discuss emerging strategic issues when necessary.

IDI will ensure the Board is furnished with the following core documents annually:

- IDI Operational Plan and Budget (November)
- IDI Performance and Accountability Report (March)
- IDI Audited Financial Statements (March)
- IDI Risk Register (March and November)
- IDI Portfolio Review (March)
- IDI Internal Control Framework (March)
- Audit and Evaluations database (March)

The Board has one committee, the Nomination and Remuneration Committee (NRC). This meets virtually as needed and is tasked with overseeing the selection and recommendations for appointments to the IDI Board. It also sets remuneration for the IDI management team, and framework for remuneration for the rest of IDI.

2. IDI Staff Recruitment, Development and Welfare

Recruitment

The operational plan for 2025 is ambitious and there is a plan to recruit additional staff. The resource needs will continue to be filled with a mixture of in-kind support and full time IDI staff. New digital modules for pre-boarding and onboarding will be launched and a 'buddy' programme.

During 2025 we will be recruiting five staff members in total in the Professional and Relevant SAIs and Well Governed departments and the Administration unit. IDI's staffing levels (full time equivalents) at discrete points in time are summarised below¹. Associates (see below) are shown in brackets after the staff positions.

Work Stream / Unit	Dec 2020	Dec 2021	Dec 2022	Dec 2023	Nov 2024	Est. June 2025
Independent SAIs	1,5	3,9	3,9	4,1	5,3	6,3
Well-Governed SAIs	9	7,8 (+0,3)	10,5 (+0,3)	10,8 (+0,3)	11,8	11,2(1,0)
Professional SAIs	8	6,6 (+4,8)	7,5 (+0,5)	8,3 (+0,5)	9,8 (2,0)	11,0(3,0)
Relevant SAIs	5	6,1(+1,3)	6,1 (+0,3)	5,4	6,8	6,5(2,0)
Bilateral Support	4,5	8,9(+1)	9,9	11,6	10,4	8,3
Global Foundations Unit ²	3,5	3,7	5,1	4,5	5,1	5,6
Director General & Strategic Support Unit	3	3,2	3,2	3,0	3,0	3,0
Administration	2,5	2,9	2,9	3,6	3,8	4,6
Total	37	43 (+7,4)	49 (+1,1)	51 (+0,8)	56 (2,0)	56(6,0)
Gender-disaggregated	18 f/19 m	19 f/24 m	23 f/26 m	25 f/26 m	27 f/29 m	50/50 gender balance aspired

There has been an increase in turnover this year, but it continues to be low. The gender balance in the organisation continues to be satisfactory, currently with almost fifty percent of each gender. To enable IDI to obtain specific expertise IDI continued to make use of associates during 2023. In 2025, there will be six part time associates from Brazil, Canada, Indonesia and Saudi Arabia. IDI is an organisation with male and female staff from diverse geographical backgrounds across the world. Being aware of intersectionality and diversity, IDI will continue to focus on gender, diversity, and inclusion in our HR work.

Learning and Development

Professional development of IDI staff is recognised as important for the success of IDI. Needs of individual staff are identified through performance appraisals. IDI will continue to set aside a dedicated budget and staff time to develop their professional skills.

The current rules for financial support for professional development have proven popular and staff have during 2024 made use of this possibility by engaging in professional development activities such as master's degrees. This continues in 2025 with staff pursuing master's degrees with financial aid in the form of fifty per cent of fees paid by IDI. We see that the policy is gender inclusive in that it is used by all staff from diverse backgrounds (in terms of gender, nationality and educational background). We will continue to work with professional

² Previously INTOSAI-Donor Secretariat

development and learning in a professional and systematic manner during 2025 with introduction of a more systematic focus on HR planning.

During 2025 we will continue working with our IDI core values Professional, Innovative, Collaborative and with heart.

Employee Well-being

Employee well-being is important for IDI. Physical and mental health is of importance for all members of staff and management. We work with this in a structured manner through offering our employees an on-site gym and financial aid to those who would like to pursue sport activities outside work. IDI also continues to work with preventative measures for work related absenteeism through physical back and shoulder treatment. Open dialogues around mental health is encouraged. IDI offers annual health check-ups at the employment health service and the check-up focuses on physical as well as mental health. We continue to offer a hybrid office solution with staff being able to work two days a week from the home.

The safety of our employees is important, both at home and in the workplace. Our procedure for crisis management has been reviewed and we will do further crisis management testing during 2025.

We continue to measure the success of our working environment through pulse measurements and an annual working environment survey. Director General and Deputy Directors General take an active role in following up on employees with regards to well-being, ensuring staff welfare and mental health is high on the agenda.

3. IDI's Internal Support: Director General and Strategic Support Unit

A. Objective

The IDI Director General (DG) and the Strategic Support Unit (SSU) respond and add value to IDI's strategic priorities and work streams throughout the strategic cycle. They support coordination and collaboration across IDI and contribute to creating value for SAIs.

B. Strategy

Responsibility for the implementation of all IDI Strategic and Operational Plans and execution of IDI's budget and financial management is delegated from the IDI Board to the DG. The DG represents IDI to the IDI Board, and is the senior external face of IDI, often representing IDI and the Chair of the IDI Board in INTOSAI committees and other external fora. The DG leads IDI's management team and establishes the framework for delegating responsibility and ensuring accountability within IDI.

SSU takes on tasks that cut across different IDI departments, maximises synergies and promotes consistently high quality within and between departments, and supports the IDI management team to enable them to focus on delivering their core tasks. SSU has the following broad objectives:

- Add value to and support IDI delivery departments and IDI administration
- Create value through synergies and through strategic guidance on coordination and collaboration, and ensuring IDI acts non-politically in its engagement with countries and SAIs
- Add value to communication and advocacy efforts linked to the Strategic Plan
- Spearhead strategic planning, performance measurement and reporting, portfolio reviews and strategic foresight

- Add value to corporate governance and support functions
- Lead or support stakeholder (including donors) management to optimise support to SAIs
- Serve as the focal point for IDI's gender & inclusion work
- Support IDI's approach to resourcing the implementation of the Strategic Plan
- Support development of IDI's IT strategy and digitalisation efforts

C. Delivery Mechanisms

The DG and SSU support IDI departments in their delivery mechanisms mainly through online and face-to-face discussions, meetings and workshops. Support includes:

Contributing to the delivery of the three strategic priorities:

All six IDI work streams contribute in different ways to the three strategic priorities of sustainability, digitalisation and public trust in SAIs. In 2025, SSU and the DG will support the implementation, monitoring and reporting on the Strategic Plan.

In addition, SSU will support the delivery of the IDI strategic priorities of sustainability and digitalisation at the organisational and operational level:

Sustainability:

- In 2025, SSU will initiate an IDI Annual Report which will include a section on sustainability reporting. This will reinforce IDI's commitment to sustainability and its position as an early mover and leader by example for the community. This proactive adoption of international best practice is not related to any statutory obligations for IDI to initiate an annual report or sustainability reporting.
- In addition, SSU and DG will strategically support the delivery in work streams, including by strengthening coordination and collaboration across IDI
- SSU and DG will continue to support financial sustainability in IDI

Digitalisation:

- SSU will support the development of IDI's first IT Strategy, with a focus on identifying priorities and the way forward for digitalisation of internal IDI systems. SSU will continue to support development of the IDI Information Management System (BLUE) including full operationalisation of a digitalised IDI results system.

Public Trust in SAIs:

- SSU and DG will use their influence to strengthen and guide strategic stakeholder engagement and to enhance public awareness and support for SAIs to increase public trust in SAIs.

Contributing to IDI's enablers of performance:

SSU and DG will provide services and support across the five IDI enablers of performance (leadership, change agents, embracing innovation, peer-to-peer support and resource pools, partnerships and stakeholder engagement).

In 2025, SSU will focus on supporting better coordination and collaboration regarding, partnerships and stakeholder engagement. SSU will also support piloting of enhanced systems for managing resource pools. This is part of IDI's efforts to harmonise our engagement with stakeholders and to make our services transparent and predictable for them. SSU will continue to help departments to improve coordination and collaboration with INTOSAI regions across IDI.

SSU will continue to support development of IDI's partnership with the International Monetary Fund (IMF), coordinating this with other IDI units. The support and associated costs are reported under the Global Foundations

work stream. The IDI Gender and Inclusion Focal Point in SSU will support all IDI units with relevant partnerships such as with UN Women and explore other relevant partnerships in 2025.

The DG will continue to represent IDI to different external stakeholders and fora, including SAIs, INTOSAI bodies and regions, and donors. SSU has a lead role in stakeholder management with IDI's donor group and with donors funding IDI's work³. This includes individual reporting to donors where this is necessary and as per individual agreements. SSU will also represent IDI in the INTOSAI Supervisory Committee on Emerging Issues (SCEI) and INTOSAI's Centre for Advanced Studies (CAST).

D. Outline Plan 2025

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

Component of work	Background developments till the end of 2024	Plan 2025
IDI Governance		
Board Meetings	• Board structure and rules of procedure in place • IDI corporate risk register owned by Board & updated twice per year • System of annual portfolio and foresight reviews established • System for disclosing related parties and guarding against conflicts of interest implemented	• Facilitate IDI Board meetings in March (face to face) and November (planned virtually) • Facilitate additional virtual Board meetings (if needed)
Risk Management	• IDI corporate and developmental risk register revised with the implementation of the IDI Strategic Plan 2024-2029	• Update revised IDI corporate and developmental risk register for Board meetings
Portfolio Review and Financial Framework	• IDI portfolio review conducted annually • IDI financial framework updated annually	• Conduct annual IDI portfolio and foresight review • Update IDI financial framework
Monitoring geo-political trends and futuring	• Register of trends and emerging issues developed and updated regularly	• Update the register of trends and emerging issues • Monitor and advise on engaging with SAIs in politically challenging situations • Follow up on geo-political developments with a potential of affecting IDI's operations and provide advice
Organisational review	• Organisational review finalised, management response produced, implementation of recommendations, led by IDI management	• Continuous follow up on milestones defined in the management response. • Board approval in March meeting in case of major changes.
IDI Strategic Planning		

³ Originally this included ADA (Austria), EU, Global Affairs Canada, Irish Aid, OAG Norway, SAI Saudi Arabia, SECO (Switzerland) and Sida (Sweden). Based on a decision from June 2024, going forward, the meeting will involve all IDI donors and will not be restricted to only the IDI core donors.

Component of work	Background developments till the end of 2024	Plan 2025
Implementation and Resourcing of IDI Strategic Plan 2024-2029	• IDI Strategic Plan 2024-29 developed & approved following extensive global consultation • IDI Resourcing Strategy developed and approved	• Continue promotion of IDI Strategic Plan 2024-2029 with stakeholders • Monitor implementation and resourcing of IDI Strategic Plan 2024-2029 through the IDI Results System • Update the IDI Resourcing Strategy
Operational Planning, Monitoring & Reporting		
Operational Plan	• IDI Operational Plan 2025 issued and approved	• Prepare IDI Operational Plan 2026 and support preparation of budget 2026 • Support in-year plan and budget revisions • Update IDI administration with changes to grant agreements
Performance and Accountability Report	• IDI Performance & Accountability Reports approved and issued up to year ending 2023	• Issue IDI Performance & Accountability Report 2024
Annual Report		• Initiate IDI Annual Report from year ending 2024
IDI Results System	• IDI Results System 2024-2026 developed	• Maintain, update and report against IDI results system 2024-2026 • Complete the full digitalisation of IDI results system
Stakeholder Management & Dialogue		
Donor Relations	• Annual dialogue mechanisms established between IDI management and funding donors • Dialogue & reporting mechanisms established at level of specific grants	• Hold six-monthly strategic dialogues with IDI donors • Report to funding partners on use of grant funds • Coordinate & support development of funding proposals • Mobilise resources based on the IDI Resourcing Strategy
Engagement with INTOSAI bodies	• DG represents IDI at different INTOSAI events • SSU has represented IDI in SCEI and CAST • IDI's representation has been managed the INTOSAI Congresses of Supreme Audit Institutions up to the XXIV Congress in 2022	• Continued membership of SCEI and CAST • Manage IDI's representation at the XXV International Congress of Supreme Audit Institutions • Support DG's representation at other INTOSAI forums including INTOSAI Governing Board, and INTOSAI committees as necessary
Gender & Inclusion		
Gender & Inclusion	• Gender integration established as strategic shift in IDI 2019-23 Strategic Plan and continued in the current Strategic Plan • Initial IDI staff capacity on gender developed	• Continue to develop IDI staff competence and to support gender & inclusion analyses • Support implementation of the IDI gender and inclusion framework, incl. Gender & Inclusion Policy and Action

Component of work	Background developments till the end of 2024	Plan 2025
	- Gender and inclusion team with IDI Champions established Updated IDI Gender & Inclusion Policy since March 2024 - IDI Gender & Inclusion Action Plan approved - New guide on gender and inclusion analysis developed	- Plan, gender & inclusion analysis for new initiatives - Continue to advocate in the INTOSAI community and explore partnerships with relevant organisations - Continue to support different IDI departments in accessing expertise - Support inclusive communications
Sustainability		
Sustainability framework & reporting	N/A	Incorporate sustainability reporting for IDI into its annual reports from year ending 2024
IDI Communications		
Strategic and inclusive communications	- New IDI Communication Strategy and Policies approved - Strategic communication unit in response to organizational review being established	- Provide strategic guidance to shape IDI communications and ensure link to the IDI Strategic Plan - Apply inclusive communications at all levels of internal and external engagement
Evaluations & Ensuring Quality		
Evaluations	- IDI Evaluations Policy & Guidance in place - IDI rolling evaluation plan in place and updated annually - IDI Audit & Evaluations database	- Maintain IDI rolling evaluation plan - Maintain IDI Audit and Evaluations Database
Sustainability reviews	Previous sustainability reviews on SAI Young Leaders and PESA	Lead sustainability review on gender and inclusion
Quality Management System	IDI Quality Management System Policy and Guidance developed and piloted	- Support the implementation of IDI's quality management system based on the Policy and Guidance and periodically review its effectiveness, including issuing Quality Statements on new Global Public Goods where appropriate. - Review after end of pilot phase.
Internal support within IDI		
Support to Global Foundations Unit	Collaboration in relevant areas	Lead on partnership with IMF (reported under Global Foundations)
Support to Management Team (together with Admin.)	Continued support	- Provide support for maintenance of policies and manuals - Consider how to make IDI operations more sustainable - Support digitalisation and the development of systems of digitalisation in IDI (linked to IDI's

Component of work	Background developments till the end of 2024	Plan 2025
		strategic priority on digitalization and leading by example) • Monitoring and updating IDI Internal Controls System • Support management in implementing recommendations from the organisational review
Support to IDI Staff	• Continued support on relevant issues	• Interpretation and implementation of IDI Policies

4. IDI's Internal Support: Administration Unit

A. Objective

The Admin Unit supports all IDI work streams and units to strengthen IDI operations in line with IDI's strategic priorities to contribute to create value for SAIs.

B. Strategy

The Admin Unit seeks to provide high quality support and services in the admin area and facilitate good working conditions for staff. The Admin Unit works to:

- Ensure sound financial management (budgeting, accounting, invoicing, payroll, banking, and financial reporting)
- Ensure good IDI human resource management (recruitment processes, remuneration, onboarding, performance management, professional development, organisational culture and ensuring a healthy, safe, resilient, diverse and thriving working environment)
- Ensure modern and inviting offices and facilities to enable an efficient and attractive workplace.
- Ensure that local employment laws and regulations are fulfilled in those countries where IDI have employees
- Ensure that required systems, procedures, policies and Norwegian legal obligations are in place and adhered to
- Support funding activities to ensure that IDI's gradual growth and operations are based on a sound resourcing strategy
- Develop, implement and maintain internal rules, regulations and policies
- Develop and maintain an effective IT environment that optimises IDI's work and supports increased digitalization in IDI
- Procure administrative services and equipment, aiming to ensure efficient and effective IDI operations

C. Delivery Mechanisms for Sustainable Change

The Admin Unit support IDI departments in their delivery mechanism mainly through online and face-to-face discussions and meetings as well as training courses.

All six IDI work streams contribute in different ways to the three strategic priorities of sustainability, digitalisation and public trust in SAIs. In 2025, the Admin unit will support them in the implementation, monitoring and reporting.

In 2025, we will continue focus on digitalisation and facilitate coordination and collaboration within IDI and draw on support from the following partners in its delivery:

- Amesto Account House - outsourcing partner on accounting through the Xledger accounting system. A tender for accounting services will be conducted during 2025.
- Upheads as new outsourcing partner on IT services and provides IT infrastructure, support and services.
- G-Travel as travel agent for all IDI travel.
- Globalization Partners - main partner on payroll services outside of Norway.
- International SOS - partner on travel safety services.
- HR Norge and Simployer – partners to ensure that we are updated on HR trends and local legal issues
- Relocate to Norway – partner on relocation services for staff moving to Norway
- PwC - IDI's auditor
- Brækhus, PwC and KPMG – partners for legal expertise
- Volvat – Employee Health Service

A proportion of IDI administration costs are reallocated to each work stream and funded through those work streams, while the remainder is funded through IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), the Austrian Development Agency (ADA), Irish Aid and SAI Latvia.

D. Outline Plan 2025

IDI's annual plans are presented within the context of the IDI Strategic Plan 2024-2029. 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
IDI Governance		
Board Meetings	• Organise IDI Board Meetings; March in Riyadh and November • Facilitated work of IDI Board's Nomination and Remuneration Committee (NRC) • Registered Board members in Brønnøysund register	• Organise IDI Board Meetings; March in Bhutan and November online • Facilitate work of IDI Board's NRC • Register Board members in Brønnøysund register
Budgeting and Financial Reporting		
	• Lead IDI 2025 budget process • Lead IDI in-year budget revisions in June and October • Produced IDI Financial Statements 2023 & managed audit process • Use INTOSAI funds to build IDI reserves	• Lead IDI 2026 budget process • Lead IDI in-year budget revisions in June and October • Produce IDI Financial Statements 2024 & manage audit process • Use INTOSAI funds to build IDI reserves
Human Resource Management		
	• Launch new Performance Appraisal process • Review of Globalisation Partners (GP) system set up • Review of HR handbook set up and look into conducting pulse measurements • Lead on annual pay adjustment process • Crisis management training and review of CM process	• Implement new Performance Appraisal process • Update employer branding strategy and activities • Lead on annual pay adjustment process • Crisis management training • Launch of new recruitment portal – Talentech

		• Launch new onboarding and onboarding buddy system. • Explore new HR planning system
Policy & Guidelines		
	• Updated Procurement Policy, Environmental Sustainability Policy, Travel Policy, Anti-corruption Policy, Safeguarding Policy, and IT and Technical Equipment Policy and Guidelines in place • Annual update of IDI Internal Control System	• Review remuneration policy • Annual update of IDI Internal Control System • Review all IDI Policies for annual updates
Finance & Accounting		
	• Lead on development of improved internal monitoring and reporting through use of Teams and other MS tools • Update financial manual	• Lead on development of improved internal monitoring and reporting through use of Teams and other MS tools
Procurements		
	• Implement services by new travel services partner G-Travel • Implement services by new IT outsourcing partner Upheads • Implement and finalise office rebuilding plans including purchase of web conferencing systems and furniture • Tender IT strategy consultancy • Tender Management Technology coaching program	• Tender accounting solutions provider and implement new/updated solution • Prepare for tender on statutory auditor

E. Risk Management

In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for the Admin Unit:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Expertise Administration may lack the availability of adequate and sufficient expertise to meet the organisational requirements in all areas of administration's responsibilities	High	Low	Treat/Transfer	• Outsource part or full operations in specific areas wherever feasible • Draw on temporary resources from other departments in IDI • Recruit additional staff to meet the requirements of the growing organisation

2) Quality and timeliness of outsourced Services Quality and timeliness of deliverables in key areas of outsourced administration may not be up to the organisational requirements	High	Low	Treat/ Transfer	• Select vendors after strict due diligence • Set and monitor key performance indicators for outsourced vendors • Follow up on quality and timeliness of deliverables regularly • Change vendors through fresh procurement process if necessary
3) Internal controls in financial transactions Administration is responsible for exercising key internal controls for financial transactions and there is a possibility of internal controls not being properly implemented	High	Low	Treat	• Review Internal Control System annually • Ensure segregation of duties • Keep the financial manual updated

5. Gender Responsive and Inclusive IDI

We consider gender and inclusion an essential part of the social dimension of sustainability and of IDI's value, in particular the one "with heart". IDI revised its gender and inclusion framework in 2024 by introducing a new Gender and Inclusion Policy, an Action Plan linked to it and a revised guide on gender and inclusion analysis. IDI will continue to implement this framework. IDI's Policy is both inward-facing (IDI as an organisation) and outward-facing (support of SAIs). Links between these two levels are natural.

In 2025, IDI will start implementing the three clusters from the Gender and Inclusion Action Plan:

1. Strengthening knowledge and learning about gender and inclusion
2. Raising awareness on and advocating for gender equality and inclusion
3. Applying a gender and inclusion lens

The Action Plan distinguishes between actions at the individual and organisational level, and defines responsibilities and timelines. Results measurement – as part of IDI's results framework – is focused on the organisational level. Actions at organisational level include among others the following areas:

Strengthening knowledge and learning about gender and inclusion

- Regular basic gender and inclusion trainings and knowledge events for IDI staff
- Cross-departmental learning and collaboration on gender and inclusion
- Gender and inclusion as part of IDI's staff appraisals and approach to professional development

Raising awareness on and advocating for gender equality and inclusion

- Environment and framework for raising awareness on / advocating for gender equality and inclusion across the organisation and in different phases of support to SAIs

Applying a gender and inclusion lens

- Environment and framework to apply a gender and inclusion lens across IDI operations
- Guide on gender and inclusion analysis (being developed and needs to be implemented)
- Reviews and/or evaluations on gender and inclusion integration in IDI and in initiatives
- Guidance on inclusive communication

- IDI's accessibility practice; new inclusion tools

IDI will also continue to have dedicated initiatives on gender and inclusion, such as the Equal Futures Audit Changemaker initiative.

6. Environmental Sustainability

Sustainability is one of three strategic priorities of the Strategic Plan 2024-2029. It embraces three interlinked components: social, economic, and environmental. Thus, our contribution to environmental sustainability in our support to SAIs and as an organisation is as part of this bigger picture.

IDI recognises that dealing with environmental challenges and climate change needs a coherent approach to sustainable development and must avoid a tunnel vision focus on carbon emissions only. During 2024, a new IDI Environmental Sustainability Policy has replaced the previous Environmental Policy. Going forward, IDI will focus on addressing the biggest environmental concerns that are the focus of the new policy.

Meanwhile, IDI will continue its pathway for increased digital education and online work with SAIs and stakeholders. At the same time IDI recognises that as a capacity development organisation, a certain level of face-to-face engagement remains important.

Beginning with the annual reporting for year ending 2024, IDI will initiate sustainability reporting.

In 2025, IDI will also continue to:

- Focus on sustainable operations, which include the compensation for, and reduction of CO2 emissions produced by IDI air travel emissions, and measure and report on IDI's annual carbon footprint
- Select sustainable providers and facilities wherever possible. This includes the annual IDI staff meeting
- Recycle in office and limit printing
- Encourage the use of public transport and look into more possibilities to reduce energy consumption in the office and in IDI's operations

In our support to SAIs, climate change is also an issue (see the appendix on relevant SAIs for more information). In 2025, IDI will continue its collaboration with the Working Group on Environmental Auditing (WGEA) on the global audits of climate change adaptation actions.

7. Managing Risk

With the implementation of the IDI Strategic Plan 2024-2029, IDI has strengthened its approach to risk management. Work streams are reporting on their risks through a common template in the respective operational plans. These risks are in turn feeding into the IDI Corporate and Developmental Risk Register which has been recast. Building up on the current approach, risk management will continue to be consistent with ISO 31000 and other international best practices.

The IDI Corporate and Developmental Risk register will continue to be the document that will be approved by the IDI Board at the March and November 2025 IDI Board meetings. Additional risks at the level of the work streams will be covered in their respective Operational Plans and Performance and Accountability Reports that will also be approved by the IDI Board. The IDI Corporate and Developmental Risk register and the risks at work stream level are naturally linked and complement one another.

Risks in the IDI Corporate and Developmental Risk register are classified as operational, reputational, natural, and developmental risks. The first three are grouped under 'corporate risks' which forms part 1 of the register. These are the risks where IDI has more control. The developmental risks presented in part 2 of the register are those where IDI has very limited control. However, despite the limited control that IDI and even SAIs have on developmental risks, they are important to be monitored as part of SAIs' environment and as part of IDI's efforts to contribute to different measures in supporting SAIs for improving these conditions. Developmental risks are also closely related to SAI performance, and accordingly the achievement of IDI's mission and vision.

As per normal international practice, the register is confidential. It can be shared with stakeholders on a case-to-case basis on request.

8. IDI Budget 2025 and Financial Sustainability

Financial Forecast 2024-29 and Resourcing Strategy

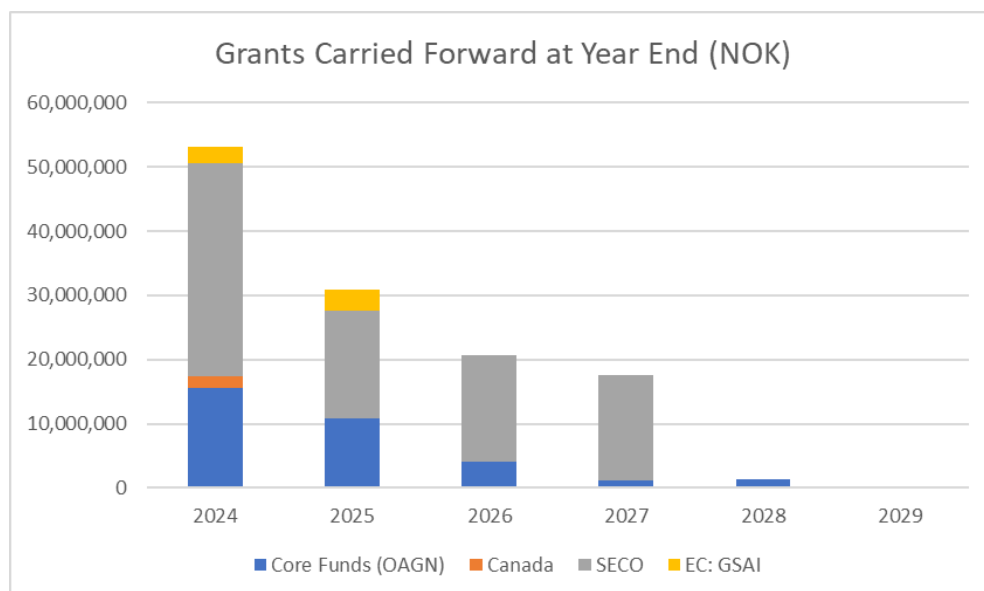
IDI maintains a financial forecast covering the strategic plan period (2024-29) to aid its long-term financial planning. This ensures that IDI only commits to long-term initiatives and hires permanent staff when it has the necessary long-term resources. IDI's portfolio of initiatives is balanced against its financial forecast. The financial forecast is a living document, updated to reflect major changes in resources and commitments. For 2025, IDI has changed its approach to the financial forecast. It now shows estimated expenditure to deliver the current portfolio, and the revenues needed to match. This means that revenues are a combination of funding already received, future revenues contracted, expected continuation of current funds where grants are not signed, and additional funding sources needed to support delivery of the current portfolio. IDI is confident in its ability to secure the required funding but retains the flexibility to cut future activities and spending as necessary, for example through taking staff on time-bound secondments from SAIs. The current financial framework is shown below, including 2024 estimated figures. As 2025 and 2026 include significant additional earmarked funds for time-bound initiatives, income and expenditure levels drop slightly after this, stabilising at around 140m NOK. The large brought forward fund balances in 2024 and 2025 are expected to be mostly utilised in 2026.

IDI Financial Framework for 2024-29	2024	2025	2026	2027	2028	2029
Income						
<i>Core Funding (Unrestricted)</i>	49,734,980	71,815,649	67,206,289	61,685,615	60,480,278	61,284,851
<i>Independent SAIs</i>	11,682,807	12,862,799	11,404,855	10,007,933	9,673,332	9,484,459
<i>Well-Governed SAIs</i>	17,531,506	15,834,948	12,940,898	14,648,330	14,664,760	14,524,477
<i>Professional SAIs</i>	17,207,207	20,481,458	14,705,545	13,281,043	14,051,765	14,301,765
<i>Relevant SAIs</i>	8,874,923	9,193,175	8,104,734	7,516,719	7,604,183	7,604,183
<i>Bilateral Programmes (exc. allocation of core funds)</i>	29,541,037	29,251,649	30,835,573	29,418,136	29,418,136	29,418,136
<i>Global Foundations</i>	6,693,419	4,339,598	3,693,849	4,181,687	4,215,745	4,206,457
Total Income (Inc. B/F)	141,265,879	163,779,277	148,891,743	140,739,461	140,108,199	140,824,327
Expenditure						
<i>Independent SAIs</i>	15,992,546	21,081,204	20,983,314	16,555,926	15,513,559	15,765,192
<i>Well-Governed SAIs</i>	31,152,236	33,057,555	32,077,242	32,026,046	31,261,988	31,790,741
<i>Professional SAIs</i>	23,136,017	37,395,591	28,206,893	29,918,889	30,407,682	30,904,607
<i>Relevant SAIs</i>	12,150,335	19,805,006	19,209,522	18,512,831	18,821,292	19,134,996
<i>Bilateral Support</i>	32,425,742	30,732,545	32,294,876	30,877,438	30,877,438	30,877,438
<i>Global Foundations</i>	11,214,142	11,641,626	13,350,246	12,935,663	13,144,302	13,356,363
Total Expenditure	126,071,018	153,713,528	146,122,092	140,826,793	140,026,262	141,829,336
Transfer of INTOSAI Funding to Reserves	845,903	822,871	246,005	250,925	255,943	261,062
Est. Interest on in-year Balances	1,200,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Core Funds C/F (OAGN)	15,548,959	10,742,879	4,023,647	1,161,744	1,325,994	233,928

The current portfolio does not enable IDI to fully deliver on its strategic ambitions or meet all SAI needs. The strategic plan puts an increased emphasis on predictable and long-term support on which SAIs can rely, and greater collaboration with INTOSAI regions. IDI has identified areas across each work stream that could only be

delivered with additional funding. These include scaling-up existing initiatives to reach more SAIs, providing support on emerging topics relevant to SAIs and stakeholders, and delivering support in additional languages.

IDI receives significant donor funds during the year which are earmarked for the following financial year. The forecast value of these deferred grants, as well as planned carry forward of core funds, held by IDI at the end of each financial year is illustrated below. The exceptional 2024 balance is due to receipt of two years of funding from SECO (Switzerland) in October 2024.



2025 Budget Summary

The IDI budget for 2025 is set out in the table below. The budget reflects the growing increase in demand for IDI support with an increase in both delivery costs and staff costs. Continued support from donors shows a similar growth in expected revenues despite ongoing pressures on government finances. An underspend for 2024 compared to plan increases the expected carry forward from 2024 to support resourcing for 2025. Nevertheless, it will be key to align ambitions in the strategic plan 2024-2029 with a solid financial framework of long-term donor support.

Total income for 2025 (as per contracted and expected grants) is estimated at NOK 163,8 million. This amount includes balances of NOK 15,5 million assumed to be brought forward from 2024. Funding in 2025 is expected from the Norwegian Parliament, Sida, the Austrian Development Agency, Irish Aid, Global Affairs Canada, the European Union, the Asian Development Bank, SAI Saudi Arabia, the German Ministry of Development (BMZ, awarded through the German Development Implementing Agency GIZ), SECO Switzerland, MFA Norway, Norad, MFA France, SAI Latvia, USAID and INTOSAI Journal. A significant part of the funding is project funding of short-term nature. The portion of funds received in advance for spend in future years received from SECO, Canada and the EU are considered deferred grants and are not included as part of total income available for the year.

IDI will continue efforts to engage in dialogue with current and potential donors to secure predictable and long-term funding which is crucial to ensuring the continued ability to support the SAIs in developing countries. Negotiations are ongoing for potential donor support for multiple year periods in support of the 2024-2029 strategic plan. Total carry forward of core funds at the end of 2025 is estimated at NOK 10,7 million.

Continued funding is also expected from INTOSAI as a share of the members' contributions allocated to IDI. IDI seeks to build a small financial buffer with the received funds.

The budgeted expenditure for 2025 is estimated at NOK 153,7 million. The main assumptions for 2025 include continuation of activities at similar levels as in 2024 as well as a weak Norwegian krone. The budget reflects a balance between physical and virtual delivery of support. The budget does however also include new projects within work streams. The number of staff is expected to increase by 5 compared to 2024 to provide capacity development support as per the Strategic Plan 2024-2029. The budget includes a 4,0% increase in staff costs, excluding recruitments, for the annual adjustment in staff salaries. The main portion of the funding is allocated to IDI work streams in the departments for SAI Governance and Professional and Relevant SAIs. IDI will monitor the expenses carefully, balance it against available funding and take necessary action to reduce the scope of activities if needed. The scope of support to developing country SAIs in 2025 will be extended within IDI's strategic priorities in line with increased predictability of funding.

In-kind contributions of SAIs continue to be a crucial resource for IDI. IDI receives support in the form of provision of in-kind staff support, translation and interpretation services, hosting events as well as recurring paid staff secondments. IDI's ability to mobilise in-kind support from the INTOSAI community is key to IDI's ability to deliver its work with a high value for money for its partners. SAIs Indonesia, SAI Canada and SAI Saudi Arabia will support IDI with additional part-time staff. IDI will seek to expand such support from the SAI community during 2025 as well. IDI Budget 2025 details are shown below.

IDI Budget 2025

Expenditure and funding (NOK)			
	Budget 2025	Forecast 2024	Budget 2025 vs Forecast 2024
Sub-Total Professional SAIs	37,395,591	23,136,017	14,259,575
Sub-Total Relevant SAIs	19,805,006	12,150,335	7,654,672
Sub-Total SAI Independence	21,081,204	15,992,546	5,088,657
Sub-Total Well-Governed SAIs	33,057,555	31,152,236	1,905,319
Sub-Total Bilateral Support	30,732,545	32,425,742	-1,693,197
Total Global Foundations	11,641,626	11,214,142	427,485
IDI Total Expenditure	153,713,528	126,071,018	27,642,510
Core Funding	71,815,648	49,734,980	22,080,668
Earmarked Funding	112,085,075	129,079,299	-16,994,224
Deferred Income (SECO, Canada, EU)	-20,121,447	-37,548,402	17,426,955
IDI Total Funding: Available for Use	163,779,276	141,265,878	22,513,399
Transfer INTOSAI Contribution to Reserves	-822,871	-845,903	23,032
Interest	1,500,000	1,200,000	300,000
Carry Forward (Core Funds)	10,742,878	15,548,957	-4,806,080

IDI Reserves & Deferred Income (NOK)			
	Budget 2025	Forecast 2024	Budget 2025 vs Forecast 2024
Unrestricted Reserves			
Foundations Equity	250,000	250,000	-
Accumulated Interest foundation capital	247,864	233,363	14,501
Accumulated other Contributions	224,669	224,669	-
Accumulated contributions INTOSAI	4,123,520	3,300,649	822,871
	4,846,053	4,008,681	837,372
Deferred Income			
Donor Grants Received in advance	20,121,447	37,548,402 -	17,426,955
Core Funds C/F	10,742,878	15,548,957 -	4,806,080
	30,864,325	53,097,359	-17,426,955



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