

IDI ANNUAL REPORT 2024

Results System



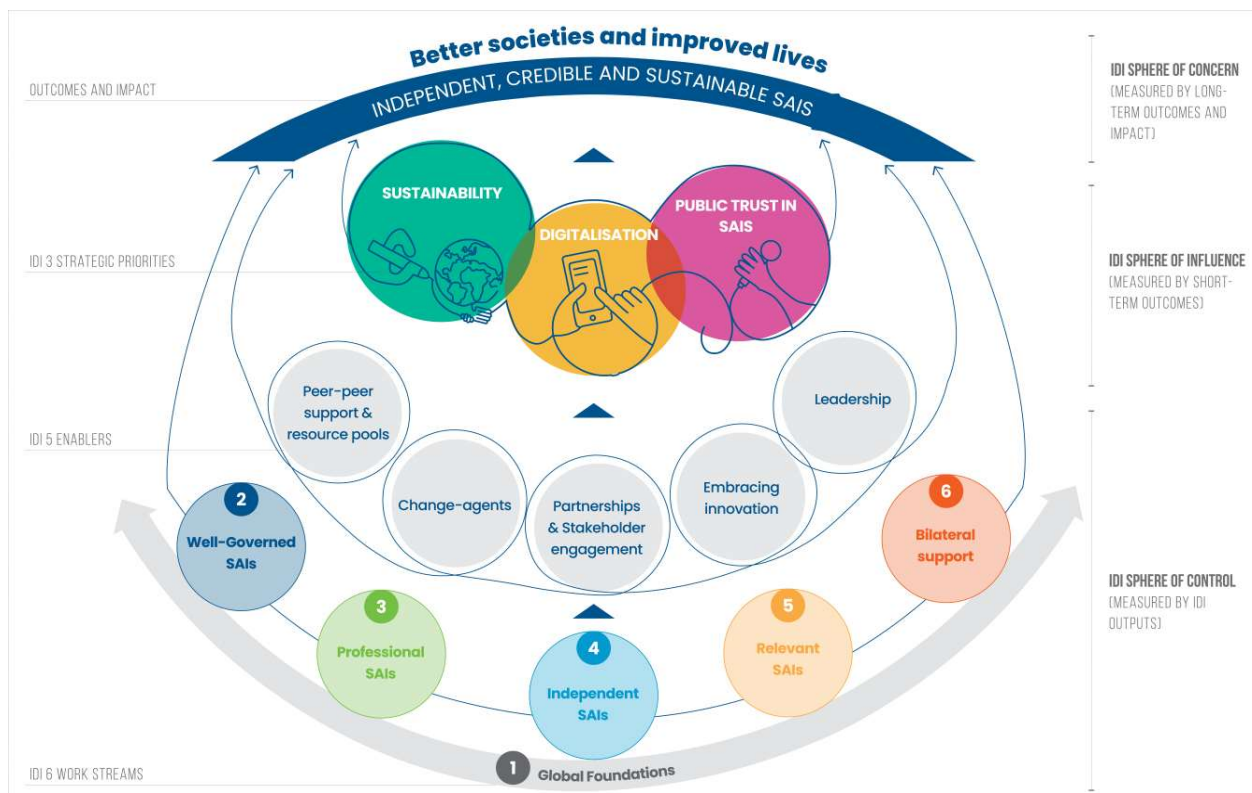
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IDI Results System 2024-26

Introduction

The IDI results system supports measurement of implementation of the IDI Strategic Plan 2024-29, and contribution to IDI's vision. As illustrated in the diagram below, the activities and initiatives of each IDI work stream, coupled with the enablers of performance improvement, help achieve IDI's three strategic priorities and thereby facilitate SAIs to improve their performance and contribute to better societies and improved lives.



Of course, societal change and improving the performance of SAIs are complex endeavours, influenced by diverse factors including country political economy, institutional environment, SAI culture and leadership, and the adequacy of SAI resources. For sustainable SAI change, many factors need to come together. In its new Strategic Plan, IDI emphasises the importance of building sustainable practices within SAIs. This implies the capacity to consistently deliver quality results against the SAI mandate and meet stakeholder needs both now and in the future. It requires a supportive institutional environment, effective SAI leadership, functioning organisational systems across audit and governance practices, and sufficient, well-managed human resources, including the capacity to continually recruit, develop and retain professional staff.

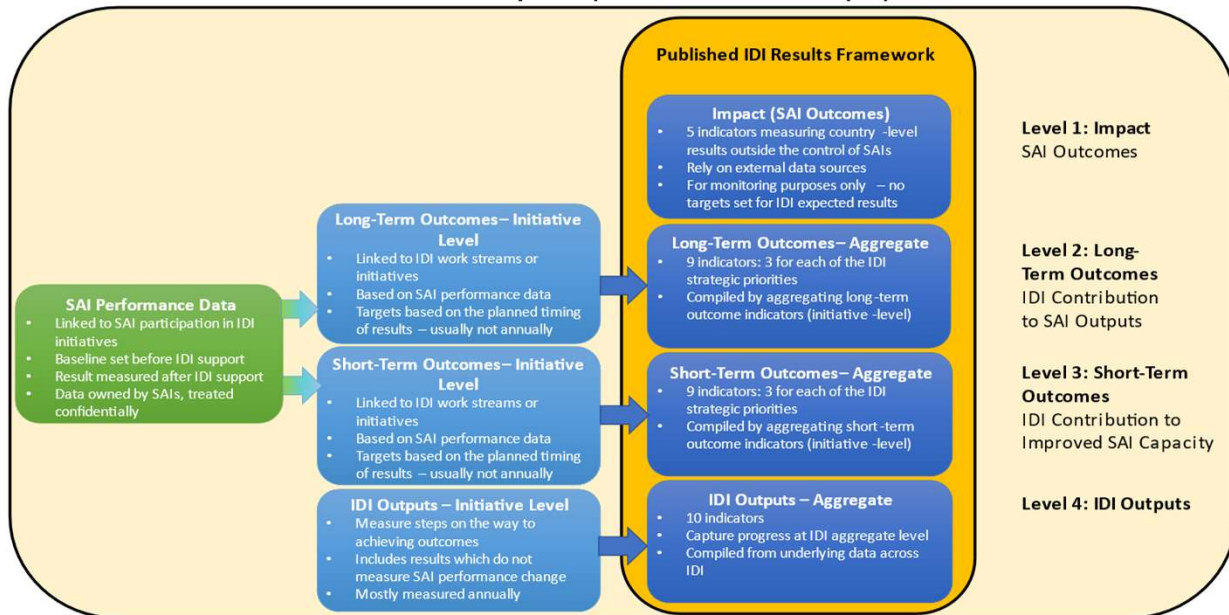
IDI's results system does not attempt to capture the complex inter-relations between all these factors. Rather, it seeks to measure whether IDI's work is making a difference to performance across these areas amongst the SAIs participating in relevant initiatives.

About the IDI Results System

IDI has developed a four-level results system. The system includes measurement of performance at the SAI-level, as the basis for measuring performance of IDI initiatives, which is then aggregated to an overview of performance at the IDI level. The overall results system is shown below. As the entire results system comprises over 100 indicators, an IDI Results Framework is presented which focuses on impact indicators, aggregate outcome indicators, and selected IDI output indicators. From this, 12 outcome indicators (for 2024-26) and 12 output indicators (for 2024) are identified as Key Performance Indicators (KPIs) in the IDI Operational Plan highlights document.

The remainder of the indicators in the results system are shown in an Annex to this document. Those related to individual IDI work streams also appear in the relevant IDI Operational Plan Appendices.

IDI Results System (Results Framework Paper)



Four Levels of Results

Impact: Indicators related to changes at the country level to which SAIs contribute, such as action on audit recommendations, compliance with laws and regulations, public trust in government, and stakeholder engagement in accountability. IDI monitors these indicators as they are within its sphere of concern but does not set targets as they are so far removed from IDI's influence.

Long-Term Outcomes: Indicators where the expected result of an IDI initiative is a measured, direct improvement in the outputs of participating SAIs, against a defined benchmark. This includes SAI reporting and publication, quality and coverage of SAI audits, and engagement with external stakeholders. IDI has some influence on these indicators, though they rely heavily on factors under the control or influence of SAIs.

Short-Term Outcomes: These indicators focus on intended SAI capacity improvements to which IDI initiatives contribute. This includes SAI institutional capacity, organisational systems capacity and professional staff capacity. These lie within IDI's influence but not under its control.

IDI Outputs: These indicators measure results over which IDI has significant but not absolute control. It includes intermediate steps carried out by an SAI (with IDI support) which are part of efforts to enhance SAI performance, but do not on their own constitute a performance improvement. It also measures IDI's internal results, such as overall participation of SAIs, SAI teams and SAI staff in IDI initiatives, progress in becoming a more sustainable and efficient organisation, mobilisation of in-kind support, and IDI's partnerships with and support to organisations other than SAIs.

IDI outputs are mostly measured on an annual basis, providing a useful measure of progress on implementing IDI's annual Operational Plans. Long and short-term outcomes are measured only when expected results are due – in most cases at the end of IDI's support to the SAI or group of SAIs. Progress on the five impact indicators will be updated each time the underlying data is produced by the relevant external organisation.

The IDI Results Framework

This presents an overview of results at the IDI level. Long-term and short-term outcome indicators from all IDI initiatives are aggregated to show IDI's contribution to SAI performance change across the three strategic priorities (each broken down into three-sub priorities). It also includes the five impact indicators, and ten selected IDI output indicators. The results framework is designed to be resilient and adaptable: as SAI needs change, and new initiatives are launched, new indicators can feed into the existing aggregate indicators. Therefore the 33 indicators in the results framework should not change over the duration of the IDI Strategic Plan. The IDI Results Framework follows over the next few pages.

Annex 1: Other Indicators in the IDI Results System

The Annex shows the broader IDI results system, including indicators at the IDI work stream and initiative level. They are consolidated here for completeness and can also be found in the Operational Plan appendices for each IDI initiative. These will be added to as new initiatives are launched. The initiative level outcome indicators measure IDI contribution to changes in SAI performance, and are therefore based on SAI-level performance data, which is owned by the SAIs, and recorded in IDI's information management system. These are not shown in the published IDI Results system.

IDI sets targets for all indicators except impact indicators. Targets take into consideration the latest baseline data from before 2024. Regarding outcome indicators, the targets aspire to be realistic. This means reflecting how many SAIs may participate in an initiative; that some may leave during the initiative; some may not fully adopt or implement the ideas or products from the initiative; some may not achieve an improvement in their underlying performance; and some may not measure their performance at the end of the IDI initiative.

The overall results system will be subject to continual maintenance. New indicators may need to be added to reflect new initiatives. Indicators that become redundant will not be removed but may be marked as inactive. Technical changes to indicator definitions may be made to reflect details of the underlying measurement system, but further changes will not be made after the first time the indicator is measured – rather, old indicators should be marked as inactive and a new indicator added as replacement. Indicator targets may evolve to reflect future IDI annual Operational Plans which impact initiative delivery. This is natural due to changes in resources and emerging priorities. However, any such changes must ensure:

- Changes to future targets are included in an IDI Operational Plan or mid-year Operational Plan adjustment (recording the reason for and nature of the change)
- Indicator targets are not changed in an IDI Performance and Accountability Report (PAR) or in an Operational Plan for a later year (i.e. no using the 2025 Operational Plan to change a 2024 target)

Counting Developed and Developing Country SAIs

IDI's mandate, and the majority of its funding, is for the benefit of developing countries. IDI's indicators, baselines, targets and results are therefore focused on developing country SAIs. Developed country SAIs often participate in IDI initiatives, generally at their own cost. All indicators in the results system refer to developing countries unless otherwise stated. There are some specific reasons for certain IDI initiatives to include a small number of developed country SAIs, as doing so brings indirect benefits to developed country SAIs. In general, these include:

- Take up of a product/initiative by a developed country SAI encourages greater take up by developing country SAIs
- Developing competency of staff in developed country SAIs creates a community of experts that are potentially available to support developing country SAIs
- Engagement of developed country SAIs in topics such as climate action, SDGs, inclusion and auditing technology strengthens the global voice of all SAIs in these areas and enhances the credibility and visibility of the SAI community.

IDI Results Framework 2024-26

Note: all indicators relate only to countries on the DAC list of ODA recipients, unless otherwise stated.

Indicator No.	Result Level	Focus of Measurement	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target 2024	Actual 2024	Target 2025	Actual 2025	Target 2026	Actual 2026
1	Impact	IDI - Aggregate		Legislature Scrutiny of Audit Reports	% of countries in which a Committee of the Legislature examines the Audit Report on the annual budget within six months of its availability, and publish a report with findings and recommendations	Cross-IDI	Cross-IDI	2021	18%	N/A	TBC	N/A		N/A	
2	Impact	IDI - Aggregate		Executive Response to Audits	% of countries in which a formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last three completed fiscal years	Cross-IDI	Cross-IDI	2020	71%	N/A	TBC	N/A		N/A	
3	Impact	IDI - Aggregate		Quality of Public Financial Management	% of countries scoring 3.5 or higher on (latest available) CPIA Indicator for Quality of Budgetary and Financial Management	Cross-IDI	Cross-IDI	2022	35%	N/A	TBC	N/A		N/A	
4	Impact	IDI - Aggregate		Public Participation in the Budget Process	% of countries scoring 25 or higher on Public Participation in the Budget Process	Cross-IDI	Cross-IDI	2021	14%	N/A	TBC	N/A		N/A	
5	Impact	IDI - Aggregate		Control of Corruption	% of countries scoring -0.285 or higher (on a scale of -2.5 to +2.5) on the WGI composite indicator for control of corruption	Cross-IDI	Cross-IDI	2023	30%	N/A	TBC	N/A		N/A	
6	Long-term Outcomes	IDI - Aggregate	S1 Sustainable SAI Governance Practices	SAIs delivering sustainable governance outputs	Cumulative number of cases where IDI support contributes to improved SAI outputs on sustainable governance	Cross-IDI	Cross-IDI	2023	4	7	5	8		10	
7	Long-term Outcomes	IDI - Aggregate	S2 Sustainable SAI Audit Practices	SAIs delivering sustainable audit outputs	Cumulative number of cases where IDI support contributes to improved SAI outputs from sustainable audit practices	Cross-IDI	Cross-IDI	2023	45	45	45	59		59	
8	Long-term Outcomes	IDI - Aggregate	S3 SAIs Contributing to Sustainable Development	SAI outputs contributing to sustainable development	Cumulative number of cases where IDI support contributes to SAI outputs that contribute to sustainable development	Cross-IDI	Cross-IDI	2023	86	132	120	143		149	
9	Long-term Outcomes	IDI - Aggregate	D1 SAIs enhancing the use of technology in their governance practices	SAI outputs delivered from enhancing the use of technology in SAI governance practices	Cumulative number of cases where IDI support contributes to improved SAI outputs on enhancing the use of technology in SAI governance practices	Cross-IDI	Cross-IDI	2023	0	0	0	0		0	
10	Long-term Outcomes	IDI - Aggregate	D2 SAIs enhancing the use of technology in their audit practices	SAI outputs delivered from enhancing the use of technology in their audit practices	Cumulative number of cases where IDI support contributes to improved SAI outputs on enhancing the use of technology in SAI audit practices	Cross-IDI	Cross-IDI	2023	0	0	0	0		0	
11	Long-term Outcomes	IDI - Aggregate	D3 SAIs contributing to better use of technology by governments	SAI outputs contributing to better use of technology by governments	Cumulative number of cases where IDI support contributes to SAI outputs that contribute to better use of technology by governments	Cross-IDI	Cross-IDI	2023	0	20	12	25		27	
12	Long-term Outcomes	IDI - Aggregate	P1 Strengthening SAIs' institutional environment	SAI outputs contributing to stronger SAI institutional environments	Cumulative number of cases where IDI support contributes to SAI outputs that contribute to stronger SAI institutional environments	Cross-IDI	Cross-IDI	2023	3	6	9	9		12	
13	Long-term Outcomes	IDI - Aggregate	P2 Strengthening SAI strategic stakeholder engagement	SAI outputs contributing to stronger SAI strategic stakeholder engagement	Cumulative number of cases where IDI support contributes to SAI outputs that contribute to stronger SAI strategic stakeholder engagement	Cross-IDI	Cross-IDI	2023	5	6	10	6		7	
14	Long-term Outcomes	IDI - Aggregate	P3 SAIs demonstrating their value to the public	SAIs delivering outputs demonstrating their value to the public	Cumulative number of cases where IDI support contributes to SAIs delivering outputs demonstrating their value to the public	Cross-IDI	Cross-IDI	2023	3	30	30	45		80	

IDI Results Framework 2024-26

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Indicator No.	Result Level	Focus of Measurement	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target 2024	Actual 2024	Target 2025	Actual 2025	Target 2026	Actual 2026
15	Short-term outcomes	IDI - Aggregate	S1 Sustainable SAI Governance Practices	SAIs strengthening their capacity for sustainable governance practices	Cumulative number of cases where IDI support contributes to improved SAI capacity for sustainable governance practices	Cross-IDI	Cross-IDI	2023	12	34	49	55		76	
16	Short-term outcomes	IDI - Aggregate	S2 Sustainable SAI Audit Practices	SAIs strengthening their capacity for sustainable audit practices	Cumulative number of cases where IDI support contributes to improved SAI capacity for sustainable audit practices	Cross-IDI	Cross-IDI	2023	58	121	120	167		178	
17	Short-term outcomes	IDI - Aggregate	S3 SAIs Contributing to Sustainable Development	SAIs strengthening their capacity to contribute to sustainable development	Cumulative number of cases where IDI support contributes to improved SAI capacity to contribute to sustainable development	Cross-IDI	Cross-IDI	2023	0	4	13	8		12	
18	Short-term outcomes	IDI - Aggregate	D1 SAIs enhancing the use of technology in their governance practices	SAIs enhancing their capacity to use technology in their governance practices	Cumulative number of cases where IDI support contributes to improved SAI capacity to use technology in their governance practices	Cross-IDI	Cross-IDI	2023	0	0	0	8		16	
19	Short-term outcomes	IDI - Aggregate	D2 SAIs enhancing the use of technology in their audit practices	SAIs enhancing their capacity to use technology in their audit practices	Cumulative number of cases where IDI support contributes to improved SAI capacity to use technology in their audit practices	Cross-IDI	Cross-IDI	2023	3	24	19	29		32	
20	Short-term outcomes	IDI - Aggregate	D3 SAIs contributing to better use of technology by governments	SAIs strengthening their capacity to contribute to better use of technology by governments	Cumulative number of cases where IDI support contributes to improved SAI capacity to contribute to better use of technology by governments	Cross-IDI	Cross-IDI	2023	0	0	0	0		0	
21	Short-term outcomes	IDI - Aggregate	P1 Strengthening SAIs' institutional environment	SAIs improving their capacity to strengthen their institutional environments	Cumulative number of cases where IDI support contributes to SAIs improving their capacity to strengthen their institutional environment	Cross-IDI	Cross-IDI	2023	15	17	18	19		21	
22	Short-term outcomes	IDI - Aggregate	P2 Strengthening SAI strategic stakeholder engagement	SAIs improving their capacity to strengthen their strategic stakeholder engagement	Cumulative number of cases where IDI support contributes to SAIs improving their capacity to strengthen their strategic stakeholder engagement	Cross-IDI	Cross-IDI	2023	29	63	60	80		95	
23	Short-term outcomes	IDI - Aggregate	P3 SAIs demonstrating their value to the public	SAIs strengthening their capacity to demonstrate their value to the public	Cumulative number of cases where IDI support contributes to SAIs strengthening their capacity to demonstrate their value to the public	Cross-IDI	Cross-IDI	2023	0	0	0	0		0	

IDI Results Framework 2024-26

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Indicator No.	Result Level	Focus of Measurement	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target 2024	Actual 2024	Target 2025	Actual 2025	Target 2026	Actual 2026
24	IDI Output	IDI - Aggregate		Broad outreach and/or tailored support to the SAI community	Number of SAIs (all countries) participating in long-term IDI capacity development initiatives (during the year)	Cross-IDI	Cross-IDI	2023	152	145	159	145		145	
25	IDI Output	IDI - Aggregate		Broad outreach and/or tailored support to the SAI community	Number of developing country SAIs benefitting from long-term, SAI-level support delivered by IDI (during the year)	Cross-IDI	Cross-IDI	2023	11	10	39	11		11	
26	IDI Output	IDI - Aggregate		Broad outreach and/or tailored support to the SAI community	Number of SAI staff (all SAIs) participating in long-term IDI capacity development events (during the year) [Sex-disaggregated data collected]	Cross-IDI	Cross-IDI	2023	2002	2500	3251	2500		2500	
27	IDI Output	IDI - Aggregate		Broad outreach and/or tailored support to the SAI community	Number of SAI staff (all SAIs) and other stakeholders participating in IDI stand-alone training events or knowledge sharing and awareness raising events (during the year) [Sex-disaggregated data collected]	Cross-IDI	Cross-IDI	2023	2803	2500	2745	2500		2500	
28	IDI Output	IDI - Aggregate		High quality products made available to the SAI Community	Current number of published IDI products for the ultimate benefit of SAIs (each language of publication counted as one product)	Cross-IDI	Cross-IDI	2023	132	138	174	144		150	
29	IDI Output	IDI - Aggregate		Equality and inclusion mainstreamed into IDI operations	Cumulative number of SAIs (supported by IDI) that have a target relating to gender in their strategic plans	Cross-IDI	Cross-IDI	2023	16	20	18	22		25	
30	IDI Output	IDI - Aggregate		Effective partnerships for SAI capacity development	Current number of resource experts and/or facilitators in global/regional resource pools established by IDI, available to provide support to SAIs [Sex-disaggregated data collected]	Cross-IDI	Cross-IDI	2023	0	50	68	150		200	
31	IDI Output	IDI - Aggregate		Effective partnerships for SAI capacity development	Number of IDI strategic partnerships working together to strengthen public external audit (during the year)	Cross-IDI	Cross-IDI	2023	13	8	17	9		10	
32	IDI Output	IDI - Aggregate		Effective partnerships for SAI capacity development	Number of days-worth of in-kind support provided to IDI by SAIs (during the year)	Cross-IDI	Cross-IDI	2023	2777	2500	3831	2500		2500	
33	IDI Output	IDI - Aggregate		Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	Whether IDI: has a permanent focal point for gender and inclusion; has a gender and inclusion team (champions) across IDI; reports annually on its gender balance; and prioritises gender-balance and inclusion in its recruitment processes (100% if all criteria met)	Cross-IDI	Cross-IDI	2023	Met	Met	100	Met		Met	

Annex 1. IDI Results System 2024-26

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Indicator No.	Result Level	Focus of Measurement	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target	Actual	Target	Actual	Target	Actual
										2024	2024	2025	2025	2026	2026
34	IDI Output	IDI - Aggregate		Broad outreach and/or tailored support to the SAI community	Number of long-term IDI capacity development initiatives for groups of SAIs (offered during the year)	Cross-IDI	Cross-IDI	2023	20	20	16	20		20	
35	IDI Output	IDI - Aggregate		Broad outreach and/or tailored support to the SAI community	Number of SAIs in challenged environments (on the OECD list of fragile states) benefitting from long-term, holistic bilateral support delivered by IDI (during the year)	Cross-IDI	Cross-IDI	2023	5	6	5	7		7	
36	IDI Output	IDI - Aggregate		Equality and inclusion mainstreamed into IDI operations	Female participation rate (%) for all IDI initiatives (where IDI can influence participation)	Cross-IDI	Cross-IDI	2023	49	45	47	45		45	
37	IDI Output	IDI - Aggregate		Equality and inclusion mainstreamed into IDI operations	% of new IDI initiatives launched in the year which included a gender analysis in the design phase	Cross-IDI	Cross-IDI	2023	50	100	100	100		100	
38	IDI Output	IDI - Aggregate		Effective partnerships for SAI capacity development	Cumulative number (during 2024-29) of INTOSAI regional and sub-regional bodies that have received support from IDI (e.g. to strengthen their institutional environment and/or organisational systems including strategic planning)	Cross-IDI	Cross-IDI	2023	0	1	3	2		3	
39	IDI Output	IDI - Aggregate		Effective partnerships for SAI capacity development	Number of peer SAIs working with IDI to deliver peer to peer support to SAIs in developing countries (during the year)	Cross-IDI	Cross-IDI	2023	18	19	17	20		20	
40	IDI Output	IDI - Aggregate		Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	Cumulative number (during 2024-29) of independent evaluations of IDI initiatives published which conclude the initiative objective was fully or mostly met	Cross-IDI	Cross-IDI	2023	0	1	3	2		3	
41	IDI Output	IDI - Aggregate		Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	% of SAIs supported by IDI that rank IDI as a trusted delivery partner	Cross-IDI	Cross-IDI	2023	N/A	N/A	N/A	N/A		75	
42	IDI Output	IDI - Aggregate		Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	Cumulative number of IDI processes digitalised during the Strategic Plan period	Cross-IDI	Cross-IDI	2023	0	1	4	2		3	
43	IDI Output	IDI - Aggregate		Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	Progress in digitalising the IDI results system (fully digital = 100%)	Cross-IDI	Cross-IDI	2023	0	100	100	n/a		n/a	
44	IDI Output	IDI - Aggregate		Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	% reduction in IDI's annual carbon footprint (thousand tonnes of CO2) (compared to 2023 baseline of 1,284) from flights booked by IDI (including IDI staff, Board members, resource persons and participants at IDI events)	Cross-IDI	Cross-IDI	2023	0	2	4	2		2	

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Indicator No.	Result Level	Focus of Measurement	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target	Actual	Target	Actual	Target	Actual
										2024	2024	2025	2025	2026	2026
45					INDICATOR REMOVED DUE TO DUPLICATION WITH INDICATOR 50										
46	IDI Output	IDI - Initiative	P1 Strengthening SAI's institutional environment	Threats to SAI independence addressed	Cumulative number of threats to SAI independence addressed with IDI support (exc. SIRAM cases) Cumulative number of SAI independence threats (all countries) reported to IDI or proactively identified by IDI, investigated but not progressed to a SIRAM case	Independent SAI's	SIRAM	2023	15	25	21	35		45	
47	Short-term outcomes	IDI - Initiative	P1 Strengthening SAI's institutional environment	Threats to SAI independence addressed	Cumulative number of SIRAM responses (all countries) assessed as having fully or mostly addressed the threat to SAI independence (assessment by IDI SAI Independence team)	Independent SAI's	SIRAM	2023	15	17	18	19		21	
48	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Increased awareness on the importance of SAI independence	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI	Independent SAI's	Advocacy on SAI independence	2023	3	6	6	9		12	
49	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Improved SAI Audit Mandate	Cumulative number of SAI's supported by IDI to review and strengthen their audit mandate	Independent SAI's	Support to SAI's	2023	2	5	9	7		9	
50	Long-term Outcomes	IDI - Initiative	P1 Strengthening SAI's institutional environment	Improved SAI Governance Practices	Cumulative number of SAI's supported by IDI to review and successfully strengthen their legal frameworks	Independent SAI's	Support to SAI's	2023	3	6	9	9		12	
51	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	Cumulative number of declarations and/or pronouncements at the global / continental / regional level advocating for SAI independence, developed with IDI support	Independent SAI's	Global advocacy and support	2023	2	4	6	8		12	
52	IDI Output	IDI - Initiative	P3 SAI's demonstrating their value to the public	Increased awareness and support to SAI independence	Cumulative number of IDI and joint research projects addressing specific dimensions of SAI Independence	Independent SAI's	Global advocacy and support	2023	3	5	8	7		10	
53	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	Cumulative number of global / regional SAI Leadership-stakeholder dialogues facilitated by IDI in support of SAI Independence	Independent SAI's	Facilitate effective partnerships in support of SAI Independence	2023	3	6	11	9		12	
54	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	Cumulative number of country level SAI-stakeholder interactions facilitated by IDI in support of SAI Independence	Independent SAI's	Support to SAI's	2023	5	20	22	25		30	
55	IDI Output	IDI - Initiative	P1 Strengthening SAI's institutional environment	Strengthening SAI's ability to monitor and respond to threats to SAI independence	Cumulative number of SAI legal units assessed and supported by IDI	Independent SAI's	Support to SAI's	2023	3	6	5	9		12	
56	IDI Output	IDI - Initiative	P1 Strengthening SAI's institutional environment	Strengthening SAI's ability to monitor and respond to threats to SAI independence	Cumulative number of SAI legal experts trained	Independent SAI's	Support to SAI's	2023	20	40	34	60		100	
57	IDI Output	IDI - Initiative	P3 SAI's demonstrating their value to the public	Dissemination of communication materials in support of SAI Independence	Cumulative numbers of downloads of SAI independence materials and products across digital platforms	Independent SAI's	Global advocacy and support	2023	10000	15000	47242	20000		25000	
58	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	Cumulative number of partnerships established with global actors in support of SAI Independence	Independent SAI's	Facilitate effective partnerships in support of SAI Independence	2023	3	6	6	9		12	
59	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	Cumulative number of joint products developed in support of SAI Independence	Independent SAI's	Facilitate effective partnerships in support of SAI Independence	2023	1	3	2	5		7	
60	IDI Output	IDI - Initiative	P1 Strengthening SAI's institutional environment	Strengthening SAI's legal frameworks	Cumulative number of SAI's supported by IDI to review and propose amendments to their legal frameworks	Independent SAI's	Support to SAI's	2023	10	15	15	20		25	

Annex 1. IDI Results System 2024-26

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Indicator No.	Result Level	Focus of Measurement	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target	Actual	Target	Actual	Target	Actual
										2024	2024	2025	2025	2026	2026
61	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	High-quality SAI-level support	Cumulative number of SAIs that successfully complete (based on objectives set in the ToRs) targeted SAI-level support projects under the independent & Well-Governed work streams	Independent and Well-Governed SAIs	SAI-level support	2023	0	3	2	6		9	
62	Long-term Outcomes	IDI - Initiative	P3 SAIs demonstrating their value to the public	Public dissemination of strategic management documents by participating SAIs, including published SAI PMF and other assessment reports, monitored SAI strategies, annual risk, performance or sustainability reports, audited and published SAI annual financial statements	Cumulative number of SAIs supported by WGS initiatives (incl. SAI-level support) that demonstrate strengthened good governance, transparency and accountability by publishing key strategic and performance documents	Well-Governed SAIs	Cross-WGS work stream	2023	0	N/A	4	N/A		25	
63	Short-term outcomes	IDI - Initiative	S1 Sustainable SAI Governance Practices	Fully established and improved SAI Strategic Management process of participating SAIs adhering to best practices (e.g. SAI Strategic Management Handbook)	Cumulative number of SPMR SAIs with an improved strategic management process as demonstrated by improvement of score in at least one dimension of SAI-3	Well-Governed SAIs	SPMR	2023	0	5	14	10		15	
64	Short-term outcomes	IDI - Initiative	S1 Sustainable SAI Governance Practices	SAI PMF assessments results used in SAI strategic planning and capacity development	Cumulative number of IDI-supported SAI PMF assessments (through facilitation and/or IR support) that are reported as being used as a basis for strategic planning and/or capacity development	Well-Governed SAIs	SAI PMF	2023	0	5	4	10		15	
65	Short-term outcomes	IDI - Initiative	S1 Sustainable SAI Governance Practices	SAI risk/crisis/business continuity practices strengthened based of international recognized standards and best practices	Cumulative number of CRISP participating SAIs with improved risk/crisis/business continuity management practices	Well-Governed SAIs	CRISP	2023	9	14	19	19		24	
66	Short-term outcomes	IDI - Initiative	D1 SAIs enhancing the use of technology in their governance practices	SAIs' ICT governance practices strengthened	Cumulative number of pICtUre SAIs that demonstrate improvement in at least one aspect of ICT governance	Well-Governed SAIs	pICtUre	2023	0	0	0	8		16	
67	Short-term outcomes	IDI - Initiative	S1 Sustainable SAI Governance Practices	SAIs' HR management practices strengthened	Cumulative number of TOGETHER SAIs with an improved HR management process as demonstrated by improvement of score in at least one dimension of SAI-22	Well-Governed SAIs	TOGETHER	2023	0	5	7	10		15	
68	Short-term outcomes	IDI - Initiative	P1 Strengthening SAIs' institutional environment	Enhanced capacity of SAI leadership in managing its internal and/or external environment	Cumulative number of SAIs with Heads demonstrating strengthened knowledge/ follow-up actions after participation in IDI masterclass Indicator to be redesigned follow redesign of approach to MASTERY initiative	Well-Governed SAIs	MASTERY	2023	0	N/A	N/A	N/A		N/A	
69	Short-term outcomes (not for aggregation)	IDI - Initiative	S1 Sustainable SAI Governance Practices	Enhanced capacity of SAI middle management	Cumulative number of SAI middle management staff that participated in Governance Academy that successfully complete curriculum (evidenced by completing the end of course assignment) [Sex-disaggregated data collected]	Well-Governed SAIs	SAI Governance Academy	2023	0	15	23	30		45	
70	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	Enhanced capacity of SAI staff in strategic management	Cumulative number of SAI staff and resource persons who have participated in SPMR activities [Sex-disaggregated data collected]	Well-Governed SAIs	SPMR	2023	465	510	658	550		570	

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Indicator No.	Result Level	Focus of Measure-ment	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target	Actual	Target	Actual	Target	Actual
										2024	2024	2025	2025	2026	2026
71	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	High-quality capacity development support on strategic management	% of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	Well-Governed SAls	SPMR	2023	N/A	75	97	75		75	
72	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	High-quality SAI PMF assessments	Cumulative number of SAI PMF assessments (all countries) where IDI has facilitated the issuance of an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology.	Well-Governed SAls	SAI PMF	2023	75	80	80	90		100	
73	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	Enhanced capacity of persons in the SAI PMF methodology	Cumulative number of SAI staff and other stakeholders that have participated in any of the SAI PMF courses [Sex-disaggregated data collected]	Well-Governed SAls	SAI PMF	2023	0	80	55	160		240	
74	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	High-quality capacity development support on SAI PMF	% of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	Well-Governed SAls	SAI PMF	2023	N/A	75	88	75		75	
75	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	Enhanced capacity of SAI staff in risk/crisis/business continuity management	Cumulative number of SAI staff and resource persons who have participated in CRISP activities [Sex-disaggregated data collected]	Well-Governed SAls	CRISP	2023	95	109	119	139		159	
76	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	High-quality capacity development support on risk and crisis management	% of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	Well-Governed SAls	CRISP	2023	N/A	75	83	75		75	
77	IDI Output	IDI - Initiative	D1 SAls enhancing the use of technology in their governance practices	Enhanced capacity of SAI staff in ICT governance (assessing current situation, setting the strategic direction and implementation, IT security)	Cumulative number of SAI staff and resource persons who have participated in pICTure events [Sex-disaggregated data collected]	Well-Governed SAls	pICTure	2023	242	268	314	294		320	
78	IDI Output	IDI - Initiative	D1 SAls enhancing the use of technology in their governance practices	High-quality capacity development support on ICT governance	% of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	Well-Governed SAls	pICTure	2023	N/A	75	100	75		75	
79	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	Enhanced capacity of SAI staff in HR governance	Cumulative number of SAI staff and resource persons who have participated in TOGETHER events [Sex-disaggregated data collected]	Well-Governed SAls	TOGETHER	2023	106	117	250	127		137	
80	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	High-quality capacity development support on HR governance	% of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	Well-Governed SAls	TOGETHER	2023	N/A	75	100	75		75	
81	IDI Output	IDI - Initiative	P1 Strengthening SAls' institutional environment	Enhanced knowledge of SAI leadership	Cumulative number of SAI leadership staff who have participated in a masterclass [Sex-disaggregated data collected]	Well-Governed SAls	MASTERY	2023	41	50	60	75		100	
82	IDI Output	IDI - Initiative	P1 Strengthening SAls' institutional environment	High-quality capacity development support to SAI leadership	% of course evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied". Indicator to be redesigned follow redesign of approach to MASTERY initiative	Well-Governed SAls	MASTERY	2023	N/A	N/A	N/A	N/A		N/A	
83	IDI Output	IDI - Initiative	S1 Sustainable SAI Governance Practices	High-quality capacity development support to SAI middle management	% of academy evaluations that indicate overall satisfaction with the course "satisfied" or "very satisfied"	Well-Governed SAls	SAI Governance Academy	2023	N/A	75	100	75		75	

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Indicator No.	Result Level	Focus of Measurement	Strategic Priority	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Work Stream	Initiative & Roll-Out (Please State or N/A)	Baseline Date	Baseline Measure	Target	Actual	Target	Actual	Target	Actual
										2024	2024	2025	2025	2026	2026
84	Long-term Outcomes	IDI - Initiative	P3 SAls demonstrating their value to the public	Publication of SAI audit results	For SAls 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)	Professional and Relevant SAls	Aggregate across Professional & Relevant SAls Work Streams	2023	0	24	21	39		44	
85	Long-term Outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAI audit reports issued as per legal mandate	Cumulative number of SAI audit reports or opinions issued as per legal mandate on topics under the SAI's core mandate following IDI supported / cooperative audits	Professional SAls	Sustainable Audit Practices in Asia and the Pacific (PA, FA)	2023	45	45	45	51		51	
86	Long-term Outcomes	IDI - Initiative	S3 SAls Contributing to Sustainable Development	SAI audit reports issued as per legal mandate	Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI supported / cooperative audits	Relevant SAls	Auditing the SDGs, Equal Futures Audits, Climate Change Adaptation Action Audits	2023	86	132	100	143		149	
87	Long-term Outcomes	IDI - Initiative	D3 SAls contributing to better use of technology by governments	SAI audit reports issued as per legal mandate	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	Relevant SAls	LOTA	2023	0	20	14	25		27	
88	Long-term Outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAls report on audit impact	Cumulative number of SAls supported by IDI that strengthen their reporting on audit impact (e.g. mainstream audit impact considerations throughout audits, measure the impact of their audits or publish information on their audit impact)	Professional SAls	Sustainable Audit Practices in Asia and the Pacific (PA, FA)	2023	0	0	0	8		8	
89	Short-term outcomes	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	SAls engage with stakeholders in setting their audit plans	Cumulative number of SAls supported by IDI to strengthen engagement with stakeholders in their audit process	Professional and Relevant SAls	Sustainable Audit Practices in Asia and the Pacific (PA, FA)	2023	0	4	9	6		6	
90	Short-term outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAls strengthen their systems for strategic audit planning	Cumulative number of SAls 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)	Professional and Relevant SAls	Aggregate across Professional & Relevant SAls Work Streams	2023	0	37	34	43		51	
91	Short-term outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through systems of audit quality management	Cumulative number of SAls supported by IDI to strengthen their System of Audit Quality Management	Professional SAls	Systems of Audit Quality Management	2023	0	13	14	20		20	
92	Short-term outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAls strengthen their systems for audit follow-up	Cumulative number of SAls supported by IDI to strengthen their system for audit follow-up	Professional SAls	Aggregate across Professional & Relevant SAls Work Streams	2023	0	0	0	6		6	
93	Short-term outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving audit methodology	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	Professional and Relevant SAls	Aggregate across Professional & Relevant SAls Work Streams	2023	0	7	8	7		7	

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										2024	2024	2025	2025	2026	2026
94	Short-term outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Cumulative number of SAIs supported by IDI to develop and issue, or strengthen, an auditor competency framework (covering cross-cutting competencies and at least one audit discipline: financial, performance, compliance)	Professional SAIs	Sustainable Performance Audit Practices in Asia and the Pacific	2023	0	6	6	6		6	
95	Short-term outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Cumulative number of SAIs (all countries) reporting that they have integrated PESA into their auditor professional development system	Professional SAIs	PESA	2023	0	0	0	7		10	
96	Short-term outcomes	IDI - Initiative	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	Cumulative number of SAI change strategies (all countries) successfully implemented by SAI Young Leaders	Professional SAIs	SAI Young Leaders	2023	58	58	58	78		78	
97	Short-term outcomes	IDI - Initiative	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage technology and enhance government use of technology	Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA	Relevant SAIs	LOTA	2023	0	20	16	25		27	
98	Short-term outcomes	IDI - Initiative	S3 SAIs Contributing to Sustainable Development	Effective SAI leaders facilitating change	Cumulative number of EFA Change Makers that have successfully implemented their SAI change strategy	Relevant SAIs	Equal Futures Audits	2023	0	4	13	8		12	
99	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Number of languages in which the PESA Education and Reflection Platform is available, and assessments (exams) are offered twice per year, under the Centre for SAI Audit Professionals	Professional SAIs	PESA	2023	1	2	2	2		3	
100	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	Cumulative number of PESA participants (all countries) completing SAI auditor professional education under the Centre for SAI Audit Professionals	Professional SAIs	PESA	2023	615	715	885	1000		1200	
101	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through systems of audit quality management	Cumulative number of participants completing professional education for Audit Quality Management under the Centre for SAI Audit Professionals	Professional SAIs	Systems of Audit Quality Management	2023	59	104	123	104		104	
102	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving audit methodology	Cumulative number of SAI auditors trained in ISSAI Implementation Needs Assessments	Professional SAIs	Sustainable Performance Audit Practices in Asia and the Pacific	2023	25	30	46	30		55	
103	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAIs report on audit impact	Cumulative number of SAI auditors trained in Planning for Audit Impact	Professional SAIs	Sustainable Performance Audit Practices in Asia and the Pacific	2023	0	18	42	18		18	
104	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems for audit follow-up	Cumulative number of SAI auditors capacity enhanced in robust audit follow-up systems	Professional SAIs	Sustainable Performance Audit Practices in Asia and the Pacific	2023	0	0	0	17		17	
105	IDI Output	IDI - Initiative	P1 Strengthening SAIs' institutional environment	Effective SAI leaders facilitating change	Cumulative number of IDI-supported SAI Young Leaders (all countries) demonstrating positive personal change (through their reflections portfolio)	Professional SAIs	SAI Young Leaders	2023	0	20	17	20		40	
106	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	Cumulative number of SAI Young Leader graduates (that have successfully completed the SYL programme) (all countries)	Professional SAIs	SAI Young Leaders	2023	58	58	58	78		78	

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										2024	2024	2025	2025	2026	2026
107	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAIs undertake high quality audits in relevant and emerging topics of interest to stakeholders	Cumulative number of SAI auditors and other stakeholders completing professional education in auditing climate change adaptation actions	Relevant SAIs	Climate Change Adaptation Action Audits	2023	247	271	278	271		271	
108	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	SAIs undertake high quality audits in relevant and emerging topics of interest to stakeholders	Cumulative number of SAI Auditors completing professional education and practical work in auditing the SDGs and developing SDG audit strategies	Relevant SAIs	Auditing the SDGs, Equal Futures Audits, Climate Change Adaptation Action Audits	2023	459	484	459	484		484	
109	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	Cumulative number of SAI audit leaders completing their programme as EFA Changemakers	Relevant SAIs	Equal Futures Audits	2023	0	6	44	12		18	
110	IDI Output	IDI - Initiative	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage on technology and enhance government use of technology	Cumulative number of SAI auditors completing professional education as LOTA pioneers	Relevant SAIs	LOTA	2023	0	40	52	50		54	
111	IDI Output	IDI - Initiative	D2 SAIs enhancing the use of technology in their audit practices	SAIs leverage on technology and enhance government use of technology	Cumulative number of SAI auditors completing integrated education and support offered by IDI in relation to building competent technology auditors (technology audits and use of data analytics)	Relevant SAIs	LOTA	2023	0	0	0	0		50	
112	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	IDI responds to SAI needs by facilitating SAI access to predictable capacity development support on which SAIs can rely	Number of long-term predictable support offerings in the Professional & Relevant SAIs portfolio	Professional and Relevant SAIs	Aggregate across Professional & Relevant SAIs Work Streams	2023	5	10	11	19		19	
113	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Professional quality audit resources available across the SAI community	Number of professional quality audit resources available on the IDI website at the end of the year	Professional and Relevant SAIs	Aggregate across Professional & Relevant SAIs Work Streams	2023	10	13	29	16		16	
114	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Professional audit education available across the SAI community	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	Professional and Relevant SAIs	Aggregate across Professional & Relevant SAIs Work Streams	2023	18	22	26	30		21	
115	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	IDI facilitates knowledge sharing efficiently across the SAI community	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)	Professional and Relevant SAIs	Aggregate across Professional & Relevant SAIs Work Streams	2023	6202	7030	7624	7160		7290	
116	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	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	Professional and Relevant SAIs	Aggregate across Professional & Relevant SAIs Work Streams	2023	2	4	4	4		5	
117	IDI Output	IDI - Initiative	S2 Sustainable SAI Audit Practices	IDI's professional staff capacity development support is provided in an economic, efficient and effective manner	Number of people actively using IDI's digital learning system under the Centre for SAI Audit Professionals during the year	Professional and Relevant SAIs	Aggregate across Professional & Relevant SAIs Work Streams	2023	1000	1200	2464	1500		2000	

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										2024	2024	2025	2025	2026	2026
118	Long-term Outcomes	IDI - Initiative	P3 SAls demonstrating their value to the public	Highly challenged SAls audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	Number of SAls supported bilaterally publishing the annual audit report or equivalent on their webpage within 12 months of the end of the audited financial year. (annual measurement)	Bilateral Support	Bilateral Support workstream management	2023	3	6	4	6		7	
119	Long-term Outcomes	IDI - Initiative	P3 SAls demonstrating their value to the public	Highly challenged SAls audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	Cumulative number of SAls supported bilaterally that increase their score of SAI PMF indicator 8 "Audit coverage"	Bilateral Support	Bilateral Support workstream management	2023	N/A	N/A	1	N/A		4	
120	Long-term Outcomes	IDI - Initiative	S1 Sustainable SAI Governance Practices	Highly challenged SAls are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	Number of SAls 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. (annual measurement)	Bilateral Support	Bilateral Support workstream management	2023	3	4	4	5		6	
121	Long-term Outcomes	IDI - Initiative	S1 Sustainable SAI Governance Practices	Highly challenged SAls are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	Number of SAls 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. (annual measurement)	Bilateral Support	Bilateral Support workstream management	2023	1	3	1	3		4	
122	Long-term Outcomes	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Highly challenged SAls have proactive and systematic engagement with their stakeholders, enabling impact of audit reports and institutional strengthening of the SAI	Number of SAls 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). (annual measurement)	Bilateral Support	Bilateral Support workstream management	2023	5	6	10	6		7	
123	Short-term outcomes	IDI - Initiative	D2 SAls enhancing the use of technology in their audit practices	Highly challenged SAls audit the government budget on an annual basis, increase their audit coverage and improve quality of different types of audits and controls	Cumulative number of SAls supported to digitalize their audit process and used the digital tool for at least one audit.	Bilateral Support	Bilateral Support workstream management	2023	3	4	3	4		5	
124	Short-term outcomes	IDI - Initiative	S1 Sustainable SAI Governance Practices	Highly challenged SAls are being managed strategically to ensure government and development partner resources are utilized effectively and strategic priorities achieved	Number of SAls supported to establish coordination mechanisms for support where at least one joint meeting for all partners have been held during the year. (annual measurement)	Bilateral Support	Bilateral Support workstream management	2023	3	5	5	6		7	

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										2024	2024	2025	2025	2026	2026
125	Short-term outcomes	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	SAIs able to articulate their needs in funding proposals, identify potential partners and coordinate support strategically	Cumulative number of SAIs supported by IDI (through all mechanisms) to strengthen their capacity to engage with potential providers of support, and/or receive support after submitting capacity development proposals	Global Foundations	BUSS, FISP, GSAI	2023		29	59	51	74		89
126	IDI Output	IDI - Initiative	S3 SAIs Contributing to Sustainable Development	SAIs more responsive to climate change by conducting audits on the topic	Number of SAIs reporting they have carried out audits on climate change topics in the past 3 years	Global Foundations	IDC	2023	N/A	N/A	N/A	N/A		30	
127	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	SAIs and Parliaments working more actively together	Cumulative number of SAIs supported by IDI to enhance their engagement with Parliament	Global Foundations	IPU-IDI Partnership, Sustainable Audit Practices, bilateral initiatives etc.	2023	0	15	24	18		23	
128	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Mobilisation of donors to sustain support to SAIs	Cumulative number of discrete, ongoing SAI capacity development initiatives funded by IDC members at the end of the year	Global Foundations	IDC	2023	0	5	18	10		15	
129	IDI Output	IDI - Initiative	P1 Strengthening SAIs' institutional environment	Partners support and coordinate SAI Capacity development initiatives more efficiently	Cumulative number of peer partner and donor delegates supported by IDI to identify synergies between, and strengthen coordination in, SAI capacity development support, through BUSS sessions	Global Foundations	BUSS	2023	17	30	28	45		60	
130	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Scaled up and strengthened SAI Peer to Peer support by sharing good practices and establishing new relations	Cumulative number of SAI peer to peer arrangements supported by IDI (through all mechanisms) established and functioning	Global Foundations	BUSS, GSAI, P2P brokerage activities with INTOSAI P2P workstream	2023	8	10	15	12		14	
131	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Scaled up funding for GSAI country projects	Cumulative number of funding arrangements for GSAI country projects established through IDI support	Global Foundations	GSAI	2023	3	5	1	6		6	
132	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Stakeholders aware of the status, performance and needs of SAIs globally	2023 & 2026 Global SAI Stocktaking Reports published and disseminated (published = 50%, both = 100%)	Global Foundations	Global SAI Stocktaking Report	2023	50	100	100	N/A	N/A	50	
133	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	IDI communication better meets the needs of SAIs	IDI website upgrade to include scheduler, access points and a calendar of forthcoming IDI events and initiatives (all complete = 100%)	Global Foundations	Comms	2023	0	100	100	N/A	N/A	N/A	N/A
134	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Enhanced communications by IDI	Annual number of published external outreach items (op ed, joint articles, press releases)	Global Foundations	Comms	2023	3	6	7	9		12	
135	IDI Output	IDI - Initiative	P2 Strengthening SAI strategic stakeholder engagement	Enhanced communications by IDI	Total number of social media followers at the year-end across IDI and IDC accounts	Global Foundations	Comms	2023	12800	14000	16400	15500		17000	
136	IDI Output	IDI - Aggregate	S3 SAIs Contributing to Sustainable Development	Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	Number of IDI cross-organisational internal knowledge sharing and awareness raising events on gender and inclusion	Cross-IDI	Cross-IDI	2023	3	3	3	4		4	
137	IDI Output	IDI - Aggregate	S3 SAIs Contributing to Sustainable Development	Sustainable, high quality, economic, efficient, gender-responsive and inclusive IDI operations	Cumulative number of IDI operations where a review or evaluation on how gender and inclusion has been integrated was conducted	Cross-IDI	Cross-IDI	2023	2	2	2	3		4	