



Independent SAIs

Operational Plan 2025



A. Objective

To advocate for and support the independence of Supreme Audit Institutions (SAIs) to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. Strategy

Independent SAIs are key pillars of national integrity and governance. The independence of a SAI from the executive it audits is fundamental, yet the 2023 Global Stocktaking Report (GSR 2023) shows concerning trends as there is a continued reduction in reported SAI Independence.

These developments have been corroborated by other global indices such as the World Bank SAI Independence Index which highlights that a disproportionately large number of constitutional and legal frameworks governing the establishment and functioning of SAIs did not expressly provide for their independence.

Insights gathered from our SAI Independence Rapid Advocacy Mechanism (SIRAM) supplemented those trends, as we have noticed an increase in the request for support both in terms of rapid advocacy and advice by stakeholders on the transposition of SAI independence principles in Legislation.

In 2025, consistent with the ambition of providing predictable support while responding to increasing demand, the work stream activities will be carried out through five initiatives illustrated below:

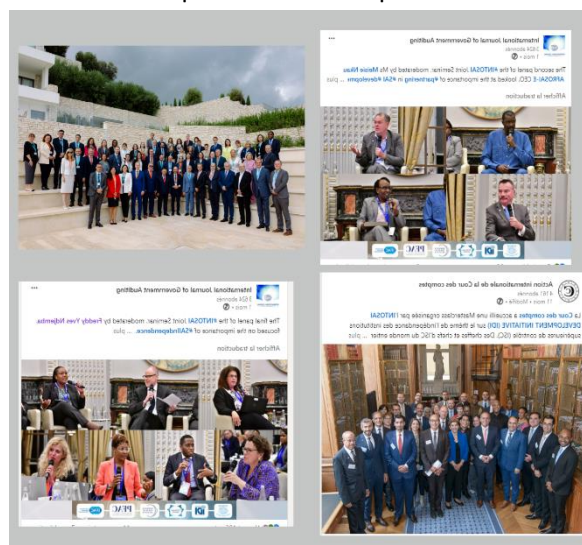


1) Advocacy and outreach

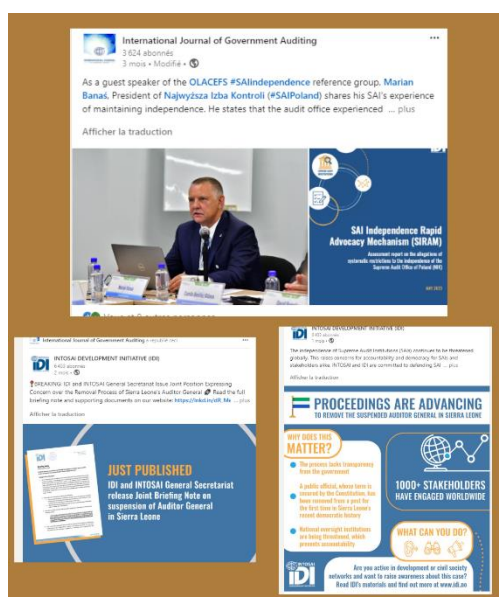
As in previous years, we will continue to attend various events – to promote SAI Independence and utilize our partners platforms to extend our outreach. Supporting the INTOSAI-Donor Cooperation (IDC) will remain a key component of our advocacy work as we will continue supporting the implementation of the IDC strategic priority on Independence. This will be done mainly through supporting the Kingston Agreement implementation plan.

We will upscale the production of research on SAI Independence, by expanding partnerships with academia, and SAIs with a research unit. We will continue to promote the SAI Independence Resource Centre (SIRC) as the main platform to disseminate knowledge on SAI Independence.

We will continue the contextualization of our advocacy by supporting regional initiatives on SAI Independence. In particular, we will focus on raising awareness on the importance of SAI Independence in smaller jurisdictions, including SIDS.



2) SAI Independence Rapid Advocacy Mechanism - SIRAM



Given the continued demand for ad hoc advocacy, SIRAM will continue to be part of the suite of tools used to advocate for SAI Independence. In the meantime, we will also move towards integrating SIRAM as part of comprehensive package of support to find the most appropriate way to deal with the structural challenges highlighted through SIRAM.

In 2025, we will conduct an evaluation of SIRAM's implementation to-date and collect users' feedback to find ways to improve its usability and relevance. To that end, we will conduct stakeholders' consultation and benchmark SIRAM with comparable mechanisms¹.

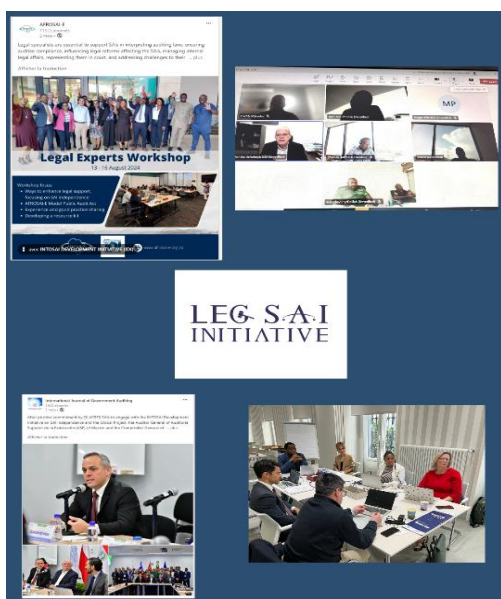
3) Strengthening SAIs legal Units

We will continue the implementation of our initiative geared towards strengthening the role of SAIs Legal Units role as the first line of defence in safeguarding SAI

Independence in case of threats, consolidating their role in spearheading legislative changes. In 2025, we will work on several deliverables including:

- Concept Note on the model, position, attributes, autonomy, and main functions of SAIs Legal Units
- Methodology for assessing the effectiveness of SAIs legal units/functions
- Pool of Legal experts to facilitate peer to peer support
- Regional workshops in African Organisation of English-Speaking SAIs (AFROSAI-E), European Organisation of SAIs (EUROSAI) and Organisation of Latin American and Caribbean SAIs (OLACEFS) to stimulate knowledge sharing

¹ Such as Transparency International Advocacy and Legal Advice Centers (ALAC)



Considering that a strong and resilient legal framework is the bedrock of a sustainable audit practice for an SAI, through LEG SAI initiative we will also support SAIs in their efforts to adapt their legal framework to their audit mandate. To that end, we will assist SAIs in understanding the confines of their mandate including by facilitating peer-to-peer support on how to deal with new aspects of their mandates, such as the acquisition of enforcement powers.

Finally, we will partner with bodies like International Organization of Supreme Audit Institutions with Jurisdictional Functions (JURISAI), the World Justice Project, and Organisation of Economic Cooperation and Development (OECD)/SIGMA to facilitate knowledge sharing and capacity building through conferences, events and research on legal aspects of SAIs operations.

4) Global Project on SAI Independence

The Global Project on SAI Independence is the result of a partnership between IDI and OECD, with the contribution of INTOSAI, the World Bank (WB) and the International Monetary Fund (IMF). Initiated in



2023, it has the aim of establishing new approaches to advocate for SAI independence through an understanding of the role informal factors play in the implementation of the INTOSAI's P-10 principles.

This will be achieved through an IDI/OECD report peer reviewed by the World Bank and the IMF, which will contain a set of principles/recommendations addressed to Executive and Legislatures on how to support SAI independence.

In 2025, the focus will be on data collection and input gathering through surveys and questionnaires, country visits, regional and global workshops. Subsequently, the report will be drafted with the aim to present it during XXV INTOSAI Congress in Egypt.

Throughout the process we will liaise with INTOSAI through the General Secretariat, the US Government Accountability Office and the General Court of Audit of Saudi Arabia, to ensure that INTOSAI contribution is properly reflected.

5) Collaborative workshop series

In 2025, we will continue enabling the collaboration between SAIs and their stakeholders in support of independence. The interactions with Civil Society Organizations (CSOs) will be pursued through the CADRE GFP project in Zambia and Malawi but also through the country level support through SPMR Act. The collaborative workshop series will also be offered on demand in 2025 to SAIs who would like to engage with their citizenry.

The power of digital tools will serve to enhance the engagement between SAIs and citizens through CSOs. We are prepared to leverage digital technology to support the legitimacy and credibility of the SAI and stimulate citizen and CSO engagement to support SAI independence. We will explore the possibilities of civic tech through the development of dedicated solutions to stimulate citizen engagement in favour of SAIs. To optimise the way SAIs interact with their stakeholders, we will use Gov Tech solutions through improved websites, and social media presence, to make their actions more visible.

Finally, we will assist SAIs in working more effectively with media to enhance the impact of their work, but also to avoid the distortion of messages to preserve their reputation and consolidate their independence



C. Partnerships

Within the INTOSAI community, ongoing partnerships include those with selected INTOSAI Regions where we will work on joint activities to strengthen our ability to closely monitor development at the SAI level. We will also work with other INTOSAI bodies, including the INTOSAI Capacity Building Committee (CBC) to disseminate advocacy material and the General Secretariat to support their advocacy work towards institutional stakeholders. Under the Global Project we will work with the INTOSAI General Secretariat, the US GAO and the General Court of Audit of Saudi Arabia.

We will also continue our partnerships for independence through various channels including, the IDC. Outside of the INTOSAI community, we will expand on the initial contacts established with various networks and organisations, including the partners of the Global Project i.e. OECD, the WB, IMF, in addition to accountability actors in the civil society sphere, such as Open Government Partnership and Transparency International.

All this will be achieved with the earmarked financial support that we are receiving from the European Union, Global Affairs Canada, the French Ministry for Europe and Foreign Affairs, the General Court of Audit of Saudi Arabia, and the State Secretariat for Economic Affairs of the Swiss Confederation (SECO). We would remiss not to mention IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), SAI Latvia, INTOSAI, Irish Aid and the Austrian Development Agency (ADA).

D. Delivery Mechanisms

A variety of delivery instruments will be used to support the implementation, including approaches connected to the mobilization of the accountability ecosystem. This involves building knowledge through events within and outside the INTOSAI community via:

- **In-country interventions:** Mainly used to facilitate establishment of relationships between SAIs and stakeholders (CSO, MoF, Parliament, Integrity Institutions). In some cases, IDI will attend the workshops and in others we will provide remote guidance and assistance, while supporting the organization of the workshop. We will also use in-country interventions in SGRAM cases and when we provide technical support, such as by conducting interviews with relevant stakeholders or beginning an assessment of a SAI's country context to address potential or ongoing independence threats.

- **Product development and reference group meetings:** Gathering and fostering a network of resource pools of subject matter experts to collaborate on and develop capacity development materials for SAIs, leveraging on thematic and technical expertise from within and outside the INTOSAI community on topics such as good governance, rule of law, civil society interactions and institutional strengthening.
- **Webinars and awareness raising events:** Will be used to disseminate our global products developed with partners and reach out to broader audiences.
- **Creating pools of resource persons to support the implementation of the different initiatives and upscale our delivery ability.**
- **Creating advocacy-centred capacity development resources, media and engagement tools for better citizen engagement on independence topics through** stakeholder consultations, knowledge-sharing workshops and competence-building activities in our in-country support projects.
- **Resource kit and guidance materials:** Will be used as a conduit to bring communities together, raise their awareness on SAIs, and turn them into advocates for SAI independence.
- **Podcast and media intervention:** Used to stimulate interaction with media and promote our champions of advocacy series.

E. 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
ADVOCACY AND OUTREACH	• Attended global/regional events to presents on value of SAI independence to stakeholders outside INTOSAI • Dissemination of communication material through social medial and online platform • Dissemination of GSR 2023 and other studies on SAI independence • Continued promotion and maintenance of SIRC, including translation of documents in all IDI working languages • Supported Regional's activities for SAI independence and partnered with selected Regions to generate knowledge on SAI independence	• Dissemination of the GSR 2023 (Section on Independence) • Attend global and regional events: ✓ CAROSAI Congress ✓ AFROSAI-E Governing Board ✓ PASAI Congress ✓ IDC Steering Committee • Support Regional Activities on SAI independence such as the ARABOSAI SAI-Parliament symposium on SAI independence • Research on SAI independence with Academia • Consolidate our knowledge on SAIs models and institutional set-ups • Support IDI new initiative on SIDS in demonstrating the importance of independent audit in smaller jurisdiction
	• Facilitated work of the reference group on proactive advocacy • Processed SIRAM cases received within the timelines whenever possible • Continuous improvement of SIRAM	• Process SIRAM cases received within timelines • Conduct an evaluation of SIRAM • Facilitate the work of reference groups on proactive advocacy in EUROSAI and OLACEFS • Continuous communication around SIRAM

Component and Initiative	Background developments till the end of 2024	Plan 2025
SIRAM	- Facilitated donor dialogue on cases and provided platform for coordinated assessment of cases - Ongoing dialogue with SAIs and scanning of the environment to identify potential threats - Country level interaction with stakeholders to collect information on ongoing cases. - Provided witness statements in SIRAM cases which involved litigation in court	
LEG SAI	- Background research on Legal Units within SAIs in AFROSAI-E, OLACEFS, and PASAI - Regional workshops and Consultation in AFROSAI-E and OLACEFS - Country level support and provision of input in Botswana, the Gambia, Malta, Papua New Guinea - Facilitated peer to peer support between SAIs of Papua New Guinea and South Africa	- Regional workshops in EUROSAI, AFROSAI-E and OLACEFS - Country level support to selected SAIs in ASOSAI, PASAI, CREFIAF and AFROSAI-E - Training of Resource persons and experts - Development and roll out of capacity development initiatives for legal practitioners - Open house and global event for knowledge sharing - Country level support under component 3 of SPMR Act on SAI Independence
GLOBAL PROJECT ON SAI INDEPENDENCE	- IDI/OECD Masterclass on SAI Independence - Background research on the role of informal factors conducted by the University of Oslo - Methodology and survey development with support of GAO methodology team - Planning and resourcing of the Global Project - Coordination with partners including OECD, IMF, WB, INTOSAI GS, GAO, and GAC of Saudi Arabia - Pilot country visit to Paraguay and the survey with SAIs of Costa Rica and Croatia	- Country level visits to five selected SAIs - Distribution of questionnaires to 25 SAIs from non-OECD countries - Distribution of surveys to 38 SAIs from OECD countries - Regional workshops for data collection and validation - Preparation and Launch of the IDI-OECD Report with input from WB/IMF and INTOSAI - Stakeholder engagement and outreach in support of the global project
COLLABORATIVE WORKSHOP SERIES	- Launched CADRE GFP Project in Zambia and Malawi - Facilitated SAI-CSO engagement in selected countries including Chad, Nigeria, Gabon, the Gambia, Paraguay - Joint activities with TI (SANCUS project), including the resource kit on SAI independence for CSOs and collaboration on SIRAM cases - Development of four modules collaborative workshop series to strengthen the engagement between SAIs and CSOs	- Implementation of CADRE GFP in Zambia and Malawi - ASOSAI Regional workshop with Open government Partnership (OGP) on SAI-CSO engagement - CREFIAF and AFROSAI-E Regional workshops with International Budgetary Partnership (IBP) on SAI-CSO engagement - Roll-out of the collaborative workshop series in selected countries - Country level support under component 3 of SPMR Act on stakeholder engagement

Component and Initiative	Background developments till the end of 2024	Plan 2025
		- Development of engagement materials with media/strengthening of SAI communication functions in support of independence - Leverage on digital tools to support advocacy on SAI Independence
WORKSTREAM MANAGEMENT	- Work stream designed and implementation strategy developed - Refined the implementation approach for the support to SAIs component - Identified strategic partners for the initiatives such as the Global Project and the SAI/CSO Collaboration - Expanded the funding base of the workstream with the French MFA funding for	- Continuous management of the work stream - Assessment of current partnerships - Identification and implementation of new partnerships - Continuous resource planning

F. Expected Results

Global Advocacy and Support

Result Level	Links to IDI Aggregate Indicator for Strategic Priority...	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term Outcome	P1 Strengthen SAIs' institutional environment	Threats to SAI independence addressed	[47] 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)	2023	15	17	19	21
IDI Output²	P1 Strengthen SAIs' institutional environment	Threats to SAI independence addressed	[46] Cumulative number of SAI independence threats (all countries) reported to IDI or proactively identified by IDI, investigated but not progressed to a SIRAM case	2023	15	25	35	45

² Indicator redefined to note these are independence threats investigated by IDI but not progressed to a SIRAM case, rather than cases considered resolved. Consequently, changed from S/T outcome to output indicator, and baseline and all targets reduced by 15.

Result Level	Links to IDI Aggregate Indicator for Strategic Priority...	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output	P3 SAIs demonstrating their value to the public	Dissemination of communication materials in support of SAI Independence	[57] Cumulative numbers of downloads of SAI independence materials and products across digital platforms	2023	10000	15000	20000	25000
IDI Output	P3 SAIs demonstrating their value to the public	Increased awareness on SAI Independence	[52] Cumulative number of IDI and joint research projects addressing dimensions of SAI Independence	2023	3	5	7	10
IDI Output	P3 SAIs demonstrating their value to the public	Increased awareness on the importance of SAI independence	[48] Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI	2023	3	6	9	12

Support to SAI

Result Level	Links to IDI Aggregate Indicator for Strategic Priority...	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term Outcome	P1 Strengthen SAIs' institutional environment	Strengthen SAIs legal frameworks	[50] Cumulative number of SAIs supported to review and successfully strengthen their legal frameworks ³	2023	3	6	9	12
IDI Output	P1 Strengthen SAIs' institutional environment	Strengthen SAIs ability to monitor and respond threats to SAI independence	[55] Cumulative number of SAI legal units assessed and supported	2023	3	6	9	12
IDI Output	P1 Strengthen SAIs' institutional environment	Strengthen SAIs ability to monitor and respond threats to SAI independence	[56] Cumulative number of SAI legal experts trained	2023	20	40	60	100
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	[54] Cumulative number of country level SAI-stakeholder interaction facilitated in support of SAI Independence	2023	5	20	25	30

³ This indicator can also be linked to S1 Sustainable SAI governance practices and S2 Sustainable SAI Audit Practices where assessment of legal frameworks will be conducted.

Facilitate effective Partnerships in support of SAI Independence

Result Level	Links to IDI Aggregate Indicator for Strategic Priority...	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	[58] Cumulative number of partnerships established with global actors in support of SAI Independence	2023	3	6	9	12
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	[59] Cumulative number of joint products developed in support of SAI Independence	2023	1	3	5	7
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	[53] Cumulative number of global/Regional Leadership - stakeholder dialogues facilitated in support of SAI Independence	2023	3	6	9	12

G. Work stream focus on Gender and Inclusion

In 2025, gender and inclusion will be central in supporting Independent SAIs through multiple initiatives, ensuring these values are embedded across various programs. Within CADRE GFP, indicators will specifically track gender and inclusion outcomes, providing metrics to assess progress in projects aimed at fostering gender-sensitive and inclusive practices. This approach will also inform the structure and delivery of workshops facilitated under the Collaborative Workshop series, our program for enhancing SAI-CSO engagement, and the LEG SAI initiative.

Workshops will focus on building capacities across INTOSAI regions and among SAIs to integrate gender and inclusion in relevant dimensions of stakeholder engagement and participation in audit processes. As such, inclusive methodologies and gender-responsive designs have been prioritized to ensure effective delivery.

In the work stream, creating inclusive spaces that encourage active participation and represent diverse perspectives is essential for mitigating risk and building lasting stakeholder coalitions for advancing SAI independence. Additionally, centring gender and inclusion in our advocacy and outreach efforts, such as with the IDC Goodwill Ambassador for SAI Independence, Rt. Hon. Helen Clark, among other leaders, showcases our commitment to highlighting important voices and champions coming from different perspectives.

These tailored approaches aim to enable Independent SAIs to reflect gender and inclusion in our operations, aligning with broader organizational goals of diversity in governance frameworks.

H. Financial overview at work stream level

For 2025, Independent SAIs work stream's total budget is NOK 21.1 million, which represents an increase of 31.8% over the 2024 revised forecast of NOK 16 million. The increase relates to both direct staff and delivery costs. Direct staff costs for 6.3 staff (full time equivalent) working in the Work Stream are NOK 7.9 million and represent an increase of 24.3%. Direct delivery costs for the work stream are NOK 10.1 million and represent an increase of 43.7%. The increase in staff and delivery costs reflects additional activities under the Global Project, and other

initiatives such as LEG SAI and engagement with CSOs. The balance accounts for apportioned overhead and support costs at the organisational level.

I. Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Required expertise: IDI cannot secure the quantity and quality of available expertise that it currently relies on to deliver initiatives related to technology, climate change, equality and inclusion, and sustainable development.	High	Low	Treat	- Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills. - Maintain relations with the existing resource pool and expand the base of resources. - In-house professionals maintain continuing professional development in relevant areas. - We will also leverage partnerships with SAIs and other stakeholders to mobilise resources.
2) Appropriate coverage: IDI excludes regions and SAIs institutional models from the coverage of its advocacy efforts, thus reducing impact	Medium	Medium	Treat	- Strengthen coordination with regional organizations - Promote the sharing of experiences on SAI independence across regions - Material and tools to be translated into English, French, Arabic and Spanish.
3) Negative reputation: IDI's image is affected by statements of politicians which are affected by its advocacy for SAI independence	High	Medium	Treat	- Advocacy activities must rely on sufficient and appropriate institutional and legal analysis, which must be evidence based. - Permanently consult relevant stakeholders to understand the institutional context of the SAI when requiring support and advocacy for its independence



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