



Professional SAIs

Operational Plan 2025



A. Objective

To support SAIs in enhancing sustainable SAI Audit Practices, which are responsive, add value, deliver quality and impact on a sustainable basis for contributing to better societies and improved lives.

B. Strategy

We plan to achieve the strategic intent of the overall IDI strategy for 2024- 2029 by delivering value across four key areas:

What will we deliver in 2025?			
Competent SAI Auditors	Effective SAI Audit Leaders	Sustainable Audit Practices	Raised SAI Audit Profiles
• Creation of hubs for the Centre • Grow PESA as an accredited qualification • Launch Certificate for AQMS • Add Sustain D-tool for FA, CA, and PA	• Graduate the fourth cohort of SAI Young Leaders (2024-2025). • Hold High-Level Dialogues with SAI Leadership on professionalisation	• Complete support Sustainable PA practices in Asia Pacific. • Complete Sustainable FA support to two SAIs in Asia. • Cooperate with AFROSAI-E in setting up systems for strategic and annual audit planning. • Support setting up SoAQM in selected SAIs of OLACEFS and PASAI regions • Explore options for supporting sustainable audit practices in SAIs of SIDS	• Work on measurement of SAI audit impact • Continue to partner with INTOSAI bodies • Strengthen cooperation with INTOSAI regions • Explore new partnerships with professional bodies, academia, civil society organisations, development partners, multilateral bodies, parliamentarians, and standard-setting bodies
PROFESSIONAL SAIs VALUE DELIVERABLES			

Competent SAI Auditors, Effective SAI Audit Leaders, Sustainable Audit Practices, and Raised SAI Audit Profile.

These four deliverables cut across the Professional and Relevant SAIs work stream. In the Professional SAIs work stream we will focus on growing competencies of SAI auditors in core audit practices – financial, performance and compliance audits as well as cross-cutting competencies.

Our strategic focus for 2025 includes the following:

Competent SAI Auditors

Under the Competent SAI Auditors value delivery area, we have established the Centre for SAI Audit Professionals (the Centre) as a long-term predictable solution for SAI auditors to come together to grow their professional audit competence.

- **Creation of hubs for the Centre for SAI Audit Professionals (Centre):** In order to scale up the support provided through the Centre, in 2025, we will start creating hubs for the Centre in partnership with SAIs, INTOSAI regions and other partners. Geographically spread across regions these hubs will enable us to conduct various activities of the Centre across different geographical areas.
- **Grow PESA as an accredited qualification for every SAI auditor in every SAI:** Implementing our new strategy for Professional Education for SAI Auditors (PESA), we will work with key stakeholders in the INTOSAI community for accreditation and recognition of PESA, strengthening the governance and institutional arrangements for PESA, building the PESA network and making PESA more inclusive in terms of language, accessibility and entry points.
- **Launch Certificate for Audit Quality Management Specialists:** to certify a pool of SAI auditors for supporting SAIs in setting up systems of audit quality management as per revised ISSAI 140.
- **Add Sustainable Audit Practices Diagnostic Tool (D Tool) for financial, performance and compliance audits:** to our portfolio of professional audit practice resources.

Under the **Effective SAI Audit Leaders** value delivery area we plan to

- Graduate the fourth cohort of SAI Young Leaders (2024-2025).
- Hold High Level Dialogues with SAI Leadership at regional level on professionalisation, including systems of audit quality management.

We will expand the support for **Sustainable Audit Practices** in 2025

- Complete support under all seven envelopes for six SAIs participating in the Sustainable Performance Audit Practices in Asia Pacific.
- Complete Sustainable Financial Audit Support to two SAIs in Asia.
- Cooperate with African Organisation of English-Speaking SAIs (AFROSAI-E) to support up to 12 SAIs in setting up systems for strategic and annual audit planning.
- Support setting up systems of audit quality management (SoAQM) in SAIs in Organisation of Latin American and Caribbean SAIs (OLACEFS) and Pacific Association of SAIs (PASAI).
- Explore options for supporting sustainable audit practices in SAIs Small Island Developing States (SIDS).

Under **raised SAI audit profile**, we plan to

- Work on measurement of SAI audit impact, including exploring the links between SAI visibility, SAI demonstrating audit impact and public trust in SAIs.
- Continue to partner with INTOSAI bodies and further strengthen our cooperation with INTOSAI regions. While continuing our well-established partnerships, we will explore new partnerships with professional bodies, academia, civil society organisations, development partners, multilateral international bodies, parliamentarians, and standard-setting bodies to include SAI perspectives and demonstrate the value of SAIs' audit work.

C. Partnerships

Working together has been a cornerstone of IDI's service delivery model. We work together with participating SAIs, as we follow a facilitatory approach to capacity development. We work together across the INTOSAI community to build synergies and mobilise shared resources and we work together with partners outside the INTOSAI community for shared purposes. While we partner extensively, we will explore new partnerships, especially for growing a network of hubs for the Centre and seeking accreditation for PESA.

The work stream has earmarked funding for its initiatives from Global Affairs Canada, European Commission and Asian Development Bank. The work stream also utilises IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), Irish Aid, and the Austrian Development Agency (ADA), INTOSAI and SAI Latvia.

D. Delivery Mechanisms

Professional Qualification of SAI Auditors – Under the Centre, we offer professional qualification for financial, performance and compliance auditors as a long-term predictable solution for helping SAIs in building a critical mass of competent SAI auditors. We will add a certificate for Audit Quality Management Specialists to our professional certification portfolio

Professional Audit Practice Resources – is a portfolio of global public goods available on the IDI website for providing tools and guidance to SAI auditors.

Holistic support for systems – As a mechanism for sustainable change we support SAIs through deep dives for building systems for sustainable audit practices focusing on raising audit profile, strategic audit planning, quality management, methodology, auditor competence development and follow up.

Leadership development – we will continue to grow SAI Young Leaders and engage with SAI leadership at different levels for sustainable SAI audit practices. We would like to engage with SAI leaders in bringing them new trends and thinking in the audit profession for example system of audit quality management.

Blended Support – We provide support through a blend of in person, online and onsite activities. In 2025 we plan to scale up and diversify the digital professional education solutions we offer. This will include the use of upgraded digital platforms like Moodle Workplace and tools for analysis, design and delivery of digital education and support. More importantly, we will also explore new and updated pedagogical solutions to deliver robust professional education.

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.

Value Deliverable and Initiative	Background developments till the end of 2024	Plan 2025
Value Deliverable 1: Competent SAI Audit Professionals (The Centre for SAI Audit Professionals)		
The Centre Governance and Stakeholder management	- Developed concept paper on the Centre - Launched the Centre website	- Secure partnerships for establishing hubs of the Centre across INTOSAI regions - Define and create awareness about the organisation of the Centre - Grow the Centre to cut across both professional and relevant SAIs work streams
The Centre- Infrastructure	N/A	Develop the LMS, the webpage, data analytics and other digital assets for The Centre
Future SAI Audit	SAI Innovations - Two SAI Innovation Marketplaces in 2024 - SAI Innovations Framing Webinar on "Innovating for Climate Change Adaptation" was held in 2024 Portfolio of Experiments on Sustainability Reporting and Assurance - Led knowledge sharing session on sustainability reporting assurance at the WGEA Assembly. - A virtual round table coinciding with the launch of International Public Sector Accounting Standards Board (IPSASB) Sustainability Reporting Standards (SRS) Exposure Draft 1 – Environmental-related disclosures and approved International Standards on Sustainability Assurance ISSA 5000 was held to gauge the reaction of the SAI community ¹	Design an integrated mechanism for audit and learning innovation by merging SAI Innovations and Portfolio of Experiments
Professional Audit Practice Resources	ISSAI Implementation Handbook for Financial Audit (FA), Compliance Audit (CA), and Performance Audit (PA) available in four languages	- Playbook on SoAQM version 1 in all four languages - D-tools version1 in four languages² - ISSAI Implementation Handbooks maintained with major review for CA and PA Handbooks.

¹ Removed from the Portfolio of Experiments and moved to Relevant SAIs workstream as we plan to work substantially in this area after initial exploration.

² iCATs will be available as a part of D Tools

	• ISSAI Implementation Needs Assessment tools (iCATs) in FA, CA, and PA available in four languages • Playbook on System of Audit Quality Management (SoAQM) Exposure Draft available • Sustainable Audit Practices Diagnostic Tools (D-tool) Exposure Draft available • Playbook on Planning for Audit Impact – pilot version in four languages Playbook on Strong Stakeholder Coalitions for Audit Impact – pilot version in English	• Playbook on Planning for Audit Impact Pilot version in four languages • Playbook on Strong Stakeholder Coalitions for Audit Impact Pilot version in four languages • Playbook on Robust Follow-Up System for Audit Impact Pilot version in four languages
Professional Certification	• Professional Education for SAI Auditors (PESA) • In English 1740 SAI Auditors on the PESA platform supported by 713 SAI Coaches. 787 have become eligible to take the exam of which 66 have taken the exam and 372 are Certified • PESA Spanish launched. 306 auditors participating. • Sustainability Review carried out after the PESA Pilot and PESA strategy developed in response to this • Certificate in Audit Quality Management Specialist (AQMS) • Designed Certificate in AQMS • Competency Framework for AQMS developed • Syllabus and course outline for AQMS professional education developed • Draft professional education material for AQMS developed • Certificate in Learning Specialist • Project plan/ concept note for global certificate & ASOSAI Pilot drafted	Professional Education for SAI Auditors (PESA) Implementing the new PESA strategy from 2025 onwards, PESA deliverables will be clustered under three pillars <i>Pillar 1: Grow PESA into a qualification of choice</i> 1.1 Seek accreditation for PESA 1.2 Increase awareness and recognition of PESA through SAI leadership and stakeholder engagement (included in High Level Leadership Dialogue) 1.3 Strengthen PESA governance and set up institutional mechanisms, including PESA examiners panel 1.4 Create a model of recognising PESA partnerships and creating a network of partners. Strengthen partnerships with organisations that can support the development and delivery of PESA 1.5 Create a strong brand for PESA as flagship professional qualification delivered through the Centre. 1.6 Keep PESA relevant by creating processes for regular updates of syllabus, education and exam contents 1.7 Keep PESA dependable by maintaining the digital platform in English and Spanish, continuing support for registered participants and starting new cohorts for PESA English and PESA Spanish on an annual basis.

		1.5 Maintain a reliable schedule, open for enrolments annually and conduct exams annually every May and November. 1.6 Enhance automation of PESA exam results and enrolments Pillar 2: Grow the PESA Circle 2.1 Foster a vibrant community of PESA graduates who engage in ongoing learning and contribute to the global SAI audit community. 2.2 Encourage peer-to-peer collaboration and knowledge sharing among PESA-certified auditors. 2.3 Communicate the CPD requirements to all PESA participants and integrate CPD into The Centre 2.4 Recognise and celebrate the achievements of PESA graduates, reinforcing the value of the certification and showcasing success stories to inspire future participants. Pillar 3: PESA for every auditor in every SAI 3.1 Explore entry points to PESA by developing pilot competency frameworks at foundational and intermediate levels in compliance and financial audit 3.2 Start conversion of PESA education and reflection assets to Arabic and French for delivery in 2026 3.3. Provide more resources outside of the modules to support different participant learning styles 3.4 Maintain PESA in an online delivery mode 3.5 Explore access to PESA exams in countries with low bandwidth and seek solutions - Certificate in Audit Quality Management Specialist (AQMS)
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		- Launch Certificate of AQMS in English for all SAIs -
Professional Learning and Growth	N/A	Virtual course LMS administrator to ASOSAI
Continuing Professional Development (CPD)	• Learning Specialist Circle • CPD Event on Liberating Structures immersion workshop in English • CPD event delivered on Liberating Structures immersion workshop in Spanish • Introduction and 1st episode Podcast published in the Circle • PESA CPD • PESA CPD policy published • CPD portal included in LMS	• Learning Specialist Circle • Deliver at least two regular CPD events • PESA CPD • Provide 10 hours of CPD virtual activities. • Launch PESA CPD Spanish • Develop and maintain CPD solution inside LMS • Recognise CPD accredit SAIs
Value Deliverable 2: Effective SAI Audit Leaders		
SAI Young Leaders	4 th Cohort selected and first face to face interaction completed	• Virtual interactions for SYL 4 Cohort • Second face to face interaction 4 cohort • SYL Awards for 3 cohort
SAI Leadership Forum	• Facilitated discussion of leaderships for SoAQM PASAI Pilot • Facilitated leadership update meeting for SoAQM Global Pilot • Facilitated SoAQM awareness raising activity for leadership in the CAROSAI	• High Level Dialogue with Heads of SAIs for Professionalisation. • Leadership Forum for r IDI-ADB Sustainable Performance Audit Practices
Value Deliverable 3: Sustainable SAI Audit Practices		
Sustainable Performance Audit Practices	• Phase II support has commenced for the SAIs of Bangladesh, Bhutan, Mongolia, Nepal, Papua New Guinea, and the Philippines, participating in the IDI-ADB Sustainable Performance Audit Practices in Asia and the Pacific initiative.	• Complete Phase II support for six SAIs under the IDI- ADB Sustainable PA for Asia and Pacific. This includes: • Raising PA profile Envelope through roadmaps and advocacy activities • Developing professional performance auditors by supporting SAIs in developing systems for PA auditors' competence development. This will include support in design and delivery of induction and intermediate level learning modules for performance auditors, developing of mentoring system and setting up LMS . Additional, tailored learning on PA-specific issues and digital tools will be provided.

		• Developing robust Follow-up system – help SAIs in designing and setting up fit for purpose follow up systems for PA. • Piloting PA Envelope, which will provide support in piloting the updated methodology through PA. PA methodology envelope will include support for updating and strengthening PA methodology in line with ISSAIs. • Delivering SoAQM Envelope will help SAIs in setting up systems for audit quality management. • Discussing and documenting ‘Lessons learned’ to reflect on the initiative and way forward.
IDI-ADB Sustainable Financial Audit Practices	• Statement of Commitments signed between IDI and SAIs of Lao PDR and Timor Leste • SAI teams trained on conducting needs assessment • Needs assessment completed and reports finalised • SAIs prepared the action plan based on the needs assessment • SAI Timor Leste conducted readiness assessment for use of computed assisted audit techniques in financial audit and prepared the road map • SAIs of Lao PDR and Timor Leste updated and developed the financial audit manual respectively • Financial audit teams from SAI of Timor Leste trained on the new financial audit manual	• Support SAIs of Lao PDR and Timor Leste to conduct and report on pilot financial audit using the update and new audit manuals • Develop basic facilitation skills of SAI Laos team. • Document lessons learned
System of Audit Quality Management (SoAQM) – Global Pilot & Spanish	Global pilot • SAIs supported in analysing results of mapping • SAIs supported on the development of policy • SAIs supported with the initial set-up of the SoAQM	Spanish • Translate education and support contents in Spanish • Blended support to SAIs in assessing needs and developing SoAQM policy.
System of Audit Quality Management – PASAI pilot	• Statement of Commitments between IDI and SAIs in PASAI Pilot • SAI teams trained under the SoAQM Professional education • SAIs supported in the needs analysis	• SAIs supported on the development of SoAQM policy • SAIs supported on the initial setup

System of Strategic and Annual Audit Planning	Six SAIs in IDI- ADB Sustainable PA project supported in setting up systems of strategic and annual audit planning	Support up to 12 SAIs in AFROSAI-E in setting up systems for Strategic and Annual Audit Planning
Sustainable Audit Practices in SAIs in SIDS	N/A	Design support for sustainable audit practices in SIDS (internal cooperation for an umbrella initiative for supporting SAIs in SIDS)
Value Deliverable 4: Raised SAI Audit Profiles		
INTOSAI & Other Stakeholder Engagement Explore 'Public Audit Value' and related concepts including measuring audit impact	• Raised SAI performance audit profile in IDI-ADB sustainable performance audit practices through engagement with both internal and external stakeholders • Global round table in collaboration with ACCA on awareness sustainability reporting and assurance standards and the preparedness of the SAIs • Sustained relations with INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's, TFIAP, INTOSAI GS and INTOSAI Journal • Sustained engagement with ASOSAI, EUROSAI, OLACEFS & PASAI • Eligible ASOSAI homegroup and OLACEFS SAIs' needs identified and prioritised	• SAI Leadership engagement with OECD • -Raised SAI performance audit profile in IDI-ADB sustainable performance audit practices through engagement with both internal and external stakeholders • -Sustained relations with INTOSAI PSC, FAAS, PAS, CAS, INTOSAI CBC's, TFIAP, INTOSAI GS and INTOSAI Journal • -Sustained engagement with ASOSAI, EUROSAI, OLACEFS & PASAI • Engage with development partners, professional bodies, parliamentarians, CSOs, academia and international organisations for enhancing SAI visibility. • Publish Paper on "Measuring and Communicating Audit Impact: a reflection paper for SAIs".

F. Expected Results

Common indicators across Professional SAIs and Relevant SAIs work streams

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	P3 SAIs demonstrating their value to the public	Publication of SAI audit results	[084] For SAIs with the mandate to publish, cumulative number of IDI-supported / cooperative audits with findings or opinions published (as stand-alone reports or as summaries in the SAI's annual report)	2023	0	24	39	44

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term outcomes	P2 Strengthening SAI strategic stakeholder engagement	SAIs engage with stakeholders in setting their audit plans	[089] Cumulative number of SAIs supported by IDI to strengthen engagement with stakeholders in their audit process	2023	0	4	6	6
Short-term outcomes	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems for strategic audit planning	[090] Cumulative number of SAIs supported by IDI to strengthen their system for strategic/annual audit planning and mainstreaming issues relevant to stakeholder needs and expectations (e.g. technology audits, SDG audits, equal futures audits, and considerations of equality, diversity and inclusion)	2023	0	37	43	51
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving audit methodology	[093] 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	2023	0	7	7	7
IDI Output	S2 Sustainable SAI Audit Practices	Professional quality audit resources available across the SAI community	[113] Number of professional quality audit resources available on the IDI website at the end of the year	2022	10	137	16	16
IDI Output	S2 Sustainable SAI Audit Practices	Professional education available across the SAI community	[114] Number of different topics and languages on which professional education is made available to SAI auditors (open access or to at least one group of SAIs in at least one language) during the year	2023	18	22	30	21
IDI Output	S2 Sustainable SAI Audit Practices	IDI facilitates knowledge sharing efficiently across the SAI community	[115] Cumulative number of people benefitting from IDI knowledge sharing events provided to the SAI community (e.g. SAI Innovation webinars, market place events, LOTA talks, EFA voice, Auditing the SDG awareness raising events)	2023	6202	7030	7160	7290
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	[116] Number of IDI managed alumni networks (e.g. SYL circle, PESA graduates, Learning Specialist Circle, Quality Management Specialists) with at least one Continuing Professional Development event (face to face or online) during the year,	2023	2	4	4	5

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
			including under the Centre for SAI Audit Professionals					
IDI Output	S2 Sustainable SAI Audit Practices	IDI's professional staff capacity development support is provided in an economic, efficient and effective manner	[117] Number of people actively using IDI's digital education platform including the Centre for SAI Audit Professionals during the year	2023	1000	1200	1500	2000
IDI Output	S2 Sustainable SAI Audit Practices	IDI responds to SAI needs by facilitating SAI access to predictable capacity development support on which SAIs can rely	[112] Number of long-term predictable support offerings in the Professional & Relevant SAIs portfolio	2023	5	10	19	19

Indicators for Professional SAIs work streams

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Long-term Outcomes	S2 Sustainable SAI Audit Practices	SAI audit reports issued as per legal mandate	[085] 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	2023	45	45	51	51
Long-term Outcomes	S2 Sustainable SAI Audit Practices	SAIs report on audit impact	[088] Cumulative number of SAIs 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)	2023	0	0	8	8
Short-term outcome	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems for audit follow-up	[092] Cumulative number of SAIs supported by IDI to strengthen their system for audit follow-up	2023	0	6	6	6

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through systems of audit quality management	[091] Cumulative number of SAIs supported by IDI to strengthen their System of Audit Quality Management	2023	0	13	2018	20
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	[094] 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)	2023	0	6	6	6
Short-term outcomes	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	[095] Cumulative number of SAIs (all countries) reporting that they have integrated PESA into their auditor professional development system	2023	0	0	7	10
Short-term outcomes	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	[096] Cumulative number of SAI change strategies (all countries) successfully implemented by SAI Young Leaders	2023	58	58	78	78
IDI Output	S2 Sustainable SAI Audit Practices	SAIs strengthen their systems for audit follow-up	[104] Cumulative number of SAI auditors capacity enhanced in robust audit follow-up systems under the Centre for SAI Audit Professionals	2023	0	0	17	17
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	[099] 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	2023	1	2	2	3
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through auditor professional development	[100] Cumulative number of PESA participants (all countries) completing SAI auditor professional education under the Centre for SAI Audit Professionals	2023	615	715	1000	1200
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through systems of audit quality management	[101] Cumulative number of participants completing professional education for Audit Quality Management under the Centre for SAI Audit Professionals	2023	59	104	104	104
IDI Output	S2 Sustainable SAI Audit Practices	Sustainable SAI audit practices through continually improving	[102] Cumulative number of SAI auditors trained in ISSAI Implementation Needs Assessments	2023	25	30	30	55

Result Level	Strategic Priority	Expected Result	Indicator Number & Definition	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
		audit methodology						
IDI Output	S2 Sustainable SAI Audit Practices	SAIs report on audit impact	[103] Cumulative number of SAI auditors trained in Planning for Audit Impact under the Centre for SAI Audit Professionals	2023	0	18	18	18
IDI Output	P1 Strengthening SAIs' institutional environment	Effective SAI leaders facilitating change	[105] Cumulative number of IDI-supported SAI Young Leaders (all countries) demonstrating positive personal change (evidenced through their reflections portfolio)	2023	0	20	20	40
IDI Output	S2 Sustainable SAI Audit Practices	Effective SAI leaders facilitating change	[106] Cumulative number of SAI Young Leader graduates (that have successfully completed the SYL programme) (all countries)	2023	58	58	78	78

G. Work stream focus on Gender and Inclusion

As a part of our work under Professional SAIs workstream, we have built 'inclusion' into the DNA of SAI auditors and SAI audit practices. Consequently, all efforts under this work stream continue to mainstream gender and inclusion. We also lead by example by striving towards gender and inclusion in IDI support by setting up accessible digital platform, gender-balanced and regionally balanced global teams and advocating for inclusion in our stakeholder engagement.

Some highlights of the new work planned in the Professional SAIs work stream include:

- Building inclusion questions in the diagnostic tool for Sustainable audit practices
- Professional Education for SAI Auditors (PESA) for every SAI auditor in every SAI
- Our initiative to support sustainable audit practices in SAIs in SIDS
- Our work with INTOSAI Compliance audit subcommittee in mainstreaming inclusion in compliance audits.

H. Financial overview at work stream level

For 2025, Professional SAIs work stream's total budget is NOK 37.4 million, which represents an increase of 61.6% over the 2024 revised forecast of NOK 23.1 million. The increase relates to both direct staff and delivery costs. Direct staff costs for 9.5 staff (full time equivalent) working in the Work Stream are NOK 14.4 million and represent an increase of 29.1%. This pertains to the addition of a new secondee to facilitate PESA roll out in Arabic. Direct delivery costs for the work stream are NOK 17.6 million and represent an increase of 124.1%. The increase reflects the scale-up in the operations of the Centre for SAI Audit Professionals, especially PESA, the Scale-up of support for the system of audit quality management and facilitating audit impact. The balance accounts for apportioned overhead and support costs at the organisational level.

I. Risk Management

In addition to the corporate and development risks identified at the organisation level, the following risks are specifically identified for the Professional SAls workstream:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Required expertise The work stream cannot secure the adequate number and competent expertise that it currently relies on to deliver initiatives related to sustainable audit practices, PESA and continuous improvement of professional audit practice resources.	High	Medium	Treat	- Continuously identify and maintain a pool of professionals from within and outside SAls 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 - Set up more formalised longer term organisational setup for PESA.e.g. Panel of Examiners for PESA assessments. - We will also leverage on partnerships with SAls and other stakeholders to mobilise resources.
2) Absorption capacity of participating SAls The SAI may lack the capacity to absorb and sustain initiatives delivered by the work stream	High	Low	Treat	- Offer support on a regular basis so that SAls join as per their requirement and convenience. - Do a proper needs assessment in case of in-depth support to SAls. - Improve coordination with other workstreams in IDI and other providers of support at SAI level.
3) Buy-in by SAI Leadership Participating SAI leadership at different levels does not support the change and the SAI fails to comply with the statement of commitments	High	Low	Treat	- Engage with SAI leadership right at the beginning of the initiative to have leadership buy-in - Besides heads of SAls, we can involve different levels of SAI leadership and create awareness about the initiative. We can especially engage with the functional and operational leaders.
4) Outreach of PESA assessments Inability to deliver PESA assessments in countries without a Pearson test centre especially where internet connectivity is limited.	High	Low	Treat/ Transfer	Work with Pearson and SAls to find ways to deliver exams. Communicate consistently about what is and isn't possible.
5) Availability of PESA data for planning and reporting Difficulties in accessing and managing PESA data owing	High	Low	Treat/ Transfer	- Standardise internal processes and run in a consistent manner. - Explore options to outsource PESA data management.

to over reliance on key personnel				
6) Suitable participants for initiatives Difficulty in identifying suitable participants and teams for the initiative which will make it less impactful	High	Medium	Treat	- Awareness raising ahead of the call for nominations. - Reduce the number accepted if inappropriate candidates. - Review and improve selection criteria
7) Quality of education material and professional audit resources The professional educational material and resources may not add value.	High	Medium	Treat	- Build capacity of resource persons and experts involved in development of education material. - Create a regular stream of work on professional education best practices. - Identify and agree on criteria for design and development of professional education material. - Follow IDI Quality Management for Published IDI Documents, Policy & Guidance
8) Resistance to change SAI is not willing to change the ways of working and adapting to the required change (eg implementation of new standard and methodology)	Medium	Medium	Treat	- Involvement of both SAI leadership and SAI staff in the process - Emphasis on the SAI teams' roles in supporting the SAI capacity building in the longer term. - Train and leverage SAI change agents. - Develop effective SAI audit leaders.
9) Resources to scale up and provide long-term predictable support The work stream is unable to scale up its operations and provide predictable support owing to uncertainty of availability of resources	High	Low	Treat	- Prioritize long-term initiatives while allocating resources. - Create synergies in work done across initiatives. - Explore cost recovery options for some initiatives. - Widen the base of development partners. - Partner with SAIs, regions and others to create hubs for the Centre. - Scale up based on availability of resources.



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