

IDI ANNUAL REPORT 2024
Global Foundations

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A. Our objective

To strengthen the global environment in which support to SAIs is provided. The Global Foundations work stream adds value by developing strategic partnerships and advocating for the value and benefit of SAIs, strengthening global policies, measuring SAI performance and by finding practical, coordinated, collaborative and innovative ways to scale up and enhance support provided by donors, peers and development partners worldwide.

B. Our value addition during 2024

Global Foundations Outreach



INTOSAI Regions	No. of SAIs ¹	SAI Staff in Long Term Capacity Dev Events	SAI Staff in Knowledge Sharing/ Awareness Raising Events	SAI Staff in Training Events	Female Participation %
9	92	17	335	9	58.8

Throughout 2024 the Global Foundations work stream facilitated important exchanges between SAIs and key stakeholders such as donors and Parliaments. The Inter-Parliamentary Union (IPU)-IDI partnership provided important online and onsite platforms for exchanges on SAI-Parliament collaborations, audit reports, and opportunities to tackle oversight and accountability issues together. For example, the first joint IPU-IDI workshop for the Caribbean region, organised together with CAROSAI, represented a historic first-time opportunity to come together for representatives including parliamentarians and SAI representatives of 16 countries and territories in the region.

Furthermore, the Global Foundations work stream disseminated the results of Global SAI Stocktaking Report 2023, thus informing discussions and plans for capacity development for SAIs.

The work stream played a key role in furthering the engagement within the INTOSAI- Donor Cooperation (IDC). Global Foundations continued to support IDC's work to promote the role of strong, independent, and capable SAIs in effective public financial management and preventing and combating corruption and

¹ This table shows distinct count of SAIs and SAI Staff. Some of these SAIs and SAI staff participate in more than one initiative. Overall figures reflect such total participations.

mismanagement. IDI was a key stakeholder in managing the IDC annual meeting and related meetings involving other stakeholders from the INTOSAI and donor communities.

With continued challenges for SAIs to access funding, the work stream continued facilitating the valuable support provided to SAIs across all INTOSAI regions through the Saudi Fund for Improved SAI Performance (Saudi FISP).

Development in 'Blue' - IDI's information management system was improved including digitalising of IDI's result system. Work to develop IDI's ICT strategy was started to set the ambition for further digitalisation of processes.

IDI strengthened its communications capacity in 2024. In April, a new Digital Communications Manager role was added to the team with the objective of building and enhancing IDI's social media channels and website. In August, a new Strategic Communications Manager joined the team to provide a cross-cutting and holistic communications lens to IDI's outreach.

The IDI Communications team delivered three Communications Policies in 2024: Internal, External, and Digital policies were all presented at the end of the first quarter. On the Digital Communications side, the team saw that social media channels were used more effectively and put systems in place to ensure consistency in messaging and content delivery. Digital communications tools were leveraged to promote key IDI events including the Global Summit, to launch initiatives, and to highlight IDI's work in promoting gender and inclusion. An external consultant was hired to redesign the IDI website to ensure a user-focused experience, and for information to be made easily accessible for SAIs, donors, stakeholders, and other partners. The IDI Communications team leveraged its expertise to prepare a "Social Media 101" training session together with the International Journal of Government Auditing for CAROSAI members.

To lay a foundation for continued and strengthened external communications and a "One IDI" brand, the team developed an IDI Style Guide, a Strategic Communications Plan, and delivered an updated visual identity. These products serve as a basis for all external communications products across IDI. To strengthen internal communications and information-sharing across departments, the Communications team launched biweekly Knowledge Cafés. These sessions are run on a voluntary basis, and staff have contributed presentations on their initiatives, implementing policies, HR guidance, and more.

C. Our partners

The IDC has continued to be important for IDI in 2024. Many of the 23 donor signatories of the MOU continue to provide technical and financial support to SAIs through PFM programmes, but equally through bilateral peer to peer support, regional support as well as through IDI-led initiatives. The support from the IDC was important for the implementation of the GSAI programme, where SAIs of Benin and Lebanon entered phase two of the programme (see bilateral workstream for more details).

Another important partnership in 2024 was the partnership with IPU, a global umbrella organisation for Parliaments. IDI and IPU have cooperated since 2021 and the partnership was formalized through the signing of a MOU, and several joint activities were rolled out during 2024.

Global Foundations has continued its' collaboration with IMF that has been ongoing since 2020. In 2024 IDI has provided technical advice on requests, provided inputs from GSR2023 to IMF products and co-facilitated a workshop organised by IMF on SAI's role in anti-corruption issues, while IMF contributed to a workshop organised by Global Foundations.

In-kind support was provided by various INTOSAI partners during 2024. These include SAI Morocco, that hosted the BUSS workshop, SAI St. Lucia that hosted a joint IPU-IDI workshop, as well as CAROSAI

Secretariat that supported the organisation of the event. In addition, several SAIs and INTOSAI bodies provided platforms for dissemination of results from the Global SAI Stocktaking Report 2023, including ASOSAI Secretariat, the Network of INTOSAI Communications Officers (NICO), SAI South Africa and the INTOSAI Capacity Building Committee (CBC). SAI Romania hosted the annual meeting of the INTOSAI- Donor Cooperation and related meetings with stakeholders during the year. In addition, the partnership with INTOSAI Working Group on Environmental Auditing (WGEA), provided a platform for the workshop on how SAIs can address climate change strategically, to scale up their response, hosted by the WGEA Secretariat during the INTOSAI WGEA General Assembly.

The Communications team carried out its activities with support from external providers including graphic designers and website developers. The Network of INTOSAI Communications Officers (NICO) served as a partner to share IDI's work with SAIs engaged in communications. The Communications team worked closely with the International Journal of Government Auditing to highlight and feature IDI initiatives to a global audience. The US Government Accountability Office provided support in preparing a webinar on social media, as well as in developing a series of videos for the IDC (to be launched in 2025).

The Global Foundations work stream received earmarked financial support from the European Union, Global Affairs Canada, the INTOSAI Journal, SAI Saudi Arabia and the Swiss State Secretariat for Economic Affairs (SECO). Where needed these funds were topped up through IDI core support from the Norwegian Parliament through the Norwegian National Audit Office, Swedish International Development Cooperation Agency (Sida), Irish Aid and the Austrian Development Agency (ADA).

D. Our delivery mechanisms

Throughout 2024 the Global Foundations work stream has extensively used webinars for rolling out activities. The Global SAI Stocktaking Report 2023 has been disseminated through webinars, which has ensured access to the information to a broader audience. The work stream has also made use of webinars in the IPU-IDI partnership where a joint series of webinars about the use of audit results by Parliaments, was launched in the second half of 2024.

The work stream has also organised onsite workshop under its various partnerships, including a workshop at the INTOSAI WGEA Assembly, a Brokering Upscaled SAI Support (BUSS) workshop in ARABOSAI, and the joint IPU-IDI workshop for SAIs and Parliaments in CAROSAI. The events have allowed SAIs and key stakeholder such as donors, IMF and Parliaments to connect, exchange and build trust to strengthen their collaboration and partnerships.

The Communications team has employed social media channels to disseminate key message, as well as support to IDI Work Streams in developing content such as articles and social media posts, web content, and detailed communications plans. An end-of-year newsletter was prepared and disseminated to INTOSAI audiences, including SAI staff and leadership, donors, CSOs, and other stakeholders. The team leveraged digital tools such as Microsoft Sway, to produce a quarterly, internal "Communications Update." Other coordination efforts are carried out through monthly meetings with the NICO and ad hoc meetings with internal and external stakeholders.

E. We delivered on our 2024 plans

The work stream has continued its focus on key strategic partnerships in 2024. The most long-standing of these is the INTOSAI-Donor Cooperation where 15 years of collaboration to strengthen and scale up SAI capacity development has contributed to support to more than 100 SAIs throughout the year.

The annual IDC steering committee meeting was hosted by SAI Romania. Building on the founding Memorandum of Understanding, the long-term strategy and the 2023 agreement reached in Kingston,

Jamaica, participants confirmed their support to the work to continue to illustrate the role of strong, independent, and capable SAIs in effective public financial management and preventing and combating corruption and mismanagement.

They agreed to work to scale up financial and non-financial support as well as peer led cooperation for SAIs to support them further in their mission. Focus was also on producing robust data to demonstrate the value of SAIs in safeguarding and increasing funding for sustainable development. Efforts will also be made to enhance the IDC's collaboration and support in addressing worrisome global trends regarding threats to the independent operation of SAIs

Throughout 2024, the Global Foundations work stream supported IDC advocacy efforts for SAIs, including involvement in the process toward the 4th Financing for Development Conference. After developing and submitting an "input to the elements paper" on behalf of INTOSAI and IDC, the Global Foundations work stream organised a side-event in the FFD4 2nd preparatory committee meeting organised at the UN Headquarters by UNDESA, together with Global Affairs Canada, to raise the importance of accountability and the role of SAIs, under the monitoring of development goals.

The work stream also contributed to the INTOSAI WGEA General Assembly, as a part of their partnership, with the organisation of workshop for SAIs on how to identify a strategic approach to scaling up their response to climate change, with a special focus on building understanding of the landscape of international partners involved in the country's climate response. IMF and SAI Finland contributed to the workshop, providing insights on climate finance and the links to PFM.

The Global Foundations work stream also continued to roll out BUSS, in ARABOSAI, to support SAIs in communicating their needs for capacity development support. The workshop was hosted in June by SAI Morocco and was organised in contiguity with the ARABOSAI event on SAI Independence, organised by Independent SAIs workstream, which also hosted members of Parliaments from the regions.

The IDI partnership with IPU has evolved and been strengthened throughout 2024. A MOU was signed, committing both parties to work together to strengthen SAI-Parliament relations, through joint activities. IDI presented the role of SAIs and audit reports during a panel in the IPU General Assembly in Geneva. IPU and the Global Foundations work stream had a joint panel session during the ARABOSAI SAI Independence event in Morocco. In quarters three and four, the work stream, together with IPU, launched a joint series of three webinars on different audit types and how Parliamentarians can enhance the use of audit reports. Experts from IDI and PSC, SAI leaders and experts on Parliament relations as well as Members of Parliament contributed to these webinars, which facilitated exchange between the two institutions. Each of the three webinars were attended by more than 100 participants. IDI and IPU also organised their first joint workshop for SAIs and Parliament in the Caribbean region together with CAROSAI. The workshop focused on Public Engagement in oversight, and institutional capacities in the region, and resulted in a regional road map that will direct SAIs and Parliaments in the region's effort to further strengthen this area.

In 2024 the Global Foundations work stream published the Global SAI Stocktaking Report including a website to increase digital access to the report. The report was translated to French, Spanish and Arabic, and is available both as pdfs and as websites (digital versions). In addition to webinars with the global results, the GSR results have been disseminated in presentations to ASOSAI, AFROSAI, AFROSAI-E, NICO, CBC, donors in OLACEFs region, as well as Academia, IMF and a webinar hosted by World Bank. Results from the GSR2023 have also been used in working papers produced by IMF.

The work stream continued assisting the dissemination and roll out of the 3rd round of the Saudi Fund for Improved SAI Performance (Saudi FISP) across all INTOSAI regions in its different languages. Since 2021,

more than 60 SAIs have received financial support for ICT infrastructure amounting to around USD 1,8 million. In 2024, another 11 SAIs from African Organisation of Supreme Audit Institutions (AFROSAI), Asian Organisation of Supreme Audit Institutions (ASOSAI), CREFIAF, OLACEFS and Pacific Association of Supreme Audit Institutions (PASAI) received financial assistance.

Through its restructuring of the Communications Team, IDI has placed a greater emphasis on strategic communications. The team is centralised to support all of IDI through digital and social media channels, communications planning, delivery, and, to a lesser extent, stakeholder engagement.

A Strategic Communications Plan laid the groundwork for consistency in messaging, approach, and highlighted key activities and where to develop plans. This centralised plan serves as an umbrella to more communications activities, including for media relations, advocacy, and work stream- or initiative-specific communications support. The plan, combined with the IDI Style Guide and visual identity, supports consistent messaging and an approach to promote IDI and its strategic priorities within the INTOSAI network, with SAIs, donors, and with targeted stakeholders and CSOs.

In 2024, IDI's digital communications have been aligned with the new Strategic Plan, focusing on increasing visibility, credibility, and engagement with SAIs and stakeholders. IDI's digital communications have become more strategically planned, collaborative, and audience-focused, ensuring more consistent, predictable, and coordinated information flow for SAIs.

The process of redesigning IDI's webpage started in 2024 to enhance IDI's digital presence with a user-friendly, SAI-focused website. The project includes user interface (UI) and user experience (UX) research, consolidation of IDI's various sites, and streamlining knowledge management for better accessibility. The new site will be built using robust Customer Relationship Management (CRM) for easy updates and integrations. It will also incorporate best practices for accessibility, inclusivity, and translation. The new website is expected to be launched in the second quarter of 2025.

The IDI Communications team uses a centralised repository for digital assets, allowing team members to easily access and retrieve files without searching through multiple platforms.

Social media scheduling, automation, post quality, and analytics across Facebook, X, and LinkedIn has been improved with digital tools. IDI is using social media campaigns to coordinate initiatives for greater visibility and better impact. Continued monitoring of IDI's website and social campaign performance is being continuously monitored to refine content strategies and enhance engagement.

The Global Foundations work stream continued to maintain the SAI Capacity Development Database on behalf of the IDC. The database's update process, data quality, traffic and cost of maintenance were explored. The work stream facilitated the discussions regarding future developments of the database to the IDC agenda, and it was discussed with the leadership. As a result, two staff from the World Bank started their own evaluation the database. Finally, as part of the organisational review, ownership of the database has been moved to the SAI Governance department while technical support being still provided by the Global Foundations work stream.

In its work to digitalise processes through 'Blue' - IDI's information management system, the Global Foundations work stream directed most of its efforts at a full rebuild of the app plus the digitalisation of the IDI result system. The visualisation of the results system was done through the development of a suite of Power BI reports. The Global Foundations work stream also added non-critical features in Blue and prepared for fully automated updates of the IDI calendar. Blue developments for resource pools, document management and GDPR compliance were postponed in light of the development of a new overall IT strategy for IDI. Going forward data from Blue will be used in IDI's annual reporting and in year monitoring.

F. We were sensitive

Gender and Inclusion measures and efforts have been integrated into our work in 2024.

The Global SAI Stocktaking Report 2023 continues to build knowledge about gender sensitivity within SAIs through collection on gender audit and governance practices through the Global SAI Survey. This data can inform the need for support on gender strategies and capacity building throughout the SAI community.

The Global Foundations Unit’s Gender Champion supported development of the new IDI Gender and Inclusion Policy.

Communications across IDI and the work stream have consistently applied a Gender and Inclusion lens, striving to use inclusive imagery and enhance content accessibility whenever possible. The IDI Style Guide laid out directions on how to check for inclusive language using editing tools, and highlighted ways to avoid using a gender bias in writing. Additionally, the team uses the accessibility widget Userway to enhance digitalisation by making our website more inclusive, ensuring compliance with accessibility standards, and improving the user experience for people with disabilities, thus expanding the website’s reach and engagement.

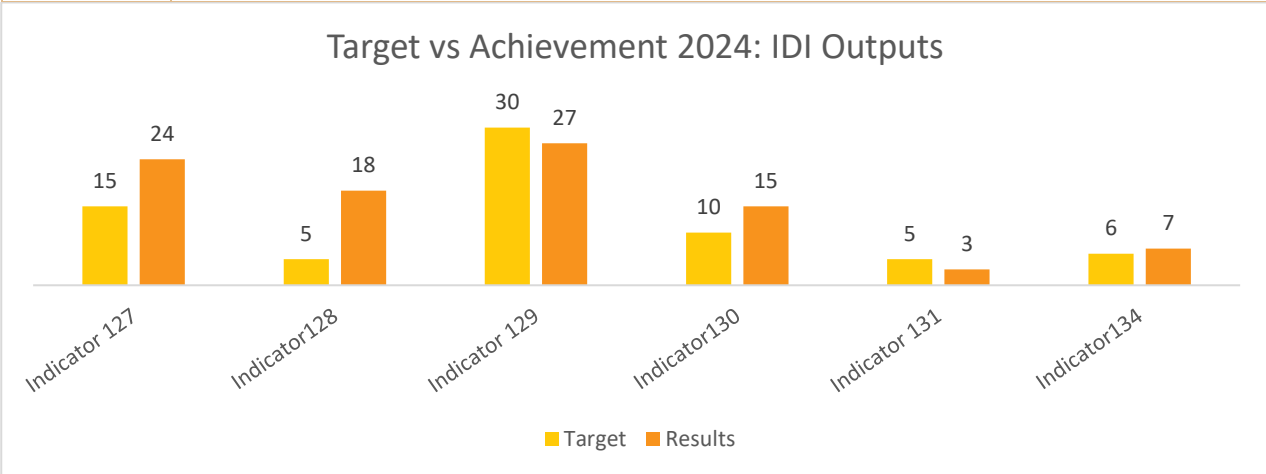
G. Performance against our targets

Work Stream Short Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Definition	Target 2024	Result 2024
125	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	59	51

Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
127	Cumulative number of SAIs supported by IDI to enhance their engagement with Parliament
128	Cumulative number of discrete, ongoing SAI capacity development initiatives funded by IDC members at the end of the year
129	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
130	Cumulative number of SAI peer to peer arrangements supported by IDI (through all mechanisms) established and functioning
131	Cumulative number of funding arrangements for GSAI country projects established through IDI support
134	Annual number of published external outreach items (op-ed, joint articles, press releases)



The outcome indicator 125 and the output indicators 129 and 131 are behind target. These are all measuring mobilisation of donor funds or donor involvement. For 125, the results reflect the opportunities SAIs have had to submit or receive funding both through GSAI, FISP and BUSS, as well as other IDI led mechanisms where additional support have been mobilised. Outcome indicator 125 is related to output indicator 131. It was expected that more GSAI country projects would have established funding arrangements at the end of 2024, however the progress has been slower than anticipated (see Bilateral Support). Under FISP fewer countries have applied for funding during 2024, which led to fewer funded SAIs, which also affects the target. For indicator 129 the result was close to target with participation at the BUSS session in ARABOSAI lower than planned possibly linked to logistics challenges.

H. Financial overview for our work

For 2024 the expenditure as compared to the 2024 revised budget approved by the IDI Board in June 2024 was as follows:

	Revised Budget 2024	Actual Expenditures 2024	% difference over budget
Allocated Staff Costs	1,016,223	1,010,875	1%
Allocated Overheads costs	1,606,357	1,805,844	-12%
Direct Staff Costs	4,840,079	5,602,243	-16%
Delivery Costs	3,560,775	3,058,729	14%
Sum	11,023,435	11,477,691	-4%

Direct staff costs reflect an overspend of 16% partly due to underbudgeting of staff costs and partly due to higher support to Global Foundations from other work streams than budgeted. The work stream delivery costs show a saving of 14% because of lower costs on website support and redesign of the new website as well as move of a pilot on environmental audit in partnership with the INTOSAI working group on environmental audit from 2024 to 2025.

The excess in allocated overheads is a result of increased allocation of overheads at the organizational level to the work stream.

I. Our risk management

Risk management in IDI is owned at the IDI Board level. IDI's corporate and developmental risk register is regularly updated and discussed at each Board meeting. In addition to the corporate and development risks identified at the organisation level, the following risks have been relevant for Global Foundations work stream during the year:

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (<i>Tolerate, Treat, Transfer, Terminate</i>)	Control Measures/Assessment
1) Required expertise Work stream cannot secure competent expertise that it currently relies on to deliver its work	High	Medium	Treat	- Maintain relations with the existing resource pool and expand resource base. - In-house professionals maintain continuing professional development in relevant areas - Draw on resources from other departments in IDI - Leverage on partnerships to mobilise resources - The expanded Communications team is designed to ensure better coordination and strategic planning across its digital and traditional communications channels.

2) Resources to scale up and provide long-term predictable support Work stream unable to scale up its operations and provide predictable support owing to uncertainty of availability of resources including global geopolitical and economic concerns	High	Low	Treat	• Prioritize long-term initiatives while allocating resources • Create synergies in work across initiatives • Explore cost recovery options for initiatives • Widen the base of development partners. • Scale up based on availability of resources
3) Funding for support to SAIs A healthy IDC is an important part of up raising awareness of the value that SAIs brings and the funding for such work	High	Medium	Treat	• Concerns about the lack of engagement in the IDC was discussed during the 2024 Steering Committee meeting in Bucharest. • Limited resources in the work stream have made it difficult to support IDC proactively • Providing reliable data on funding to SAIs has also been one of the challenges
4) Stakeholder priorities Changes in the direction of the IDC work, as well as changed priorities of donor members, due to competing emerging issues, and reduced financial resources	High	Medium	Treat	• Scale up communication with donors to communicate IDC priorities and results • Engage with the broader development community to promote the importance of SAIs in the role of safeguarding public funds and development funds • Raising the profile of oversight and assurance through SAIs and relevant partner in global fora

J. Reflections and looking ahead

Global Foundations has a natural interface with other work streams in its role to influences the enabling environment for SAI capacity development. Therefore a stronger link to other work streams can be beneficial and more optimal. Strengthened links can include partnerships, brokerage and knowledge on SAIs. An organisational review led to increased focus on collaboration with other work streams as well as a strengthened role for communications and ICT.

Strategic and operational communication to influence and inform IDI key stakeholders has become clear as a key foundation to achieve IDI's strategy. With a full complement of Oslo-based Communications staff, more opportunities to develop communications tools and activities are available. The team will need to prioritise and implement activities that provide the highest impact and continuously evaluate to determine what most effectively meets its objectives.

Digitalisation as a priority under IDI's current Strategic Plan, must be underpinned by a unified corporate approach to improve use of digital tools to optimise IDI operations. The Global Foundations work stream hired a small team of IT consultants at the end of 2024 to support development of an IT strategy to match the digitalisation ambitions. Early recommendations include strengthening basic IT capabilities as well as business specific IT initiatives. On top of aligning IDI's capacity with its ambitions, this major shift will also expect to improve staff well-being. This digital transformation journey is likely to span over several years. The project will heavily depend on its allocated resources and prioritisation.

The technical work on partnership, brokerage and SAI performance data accumulated knowledge and insights in key stakeholder preferences and practices, provided input and offered potential platforms to the work done in the other departments. The inclusion of the partnership and brokerage work in the Governance Department as part of the implementation of recommendations from the IDI organisational review completed in 2024, will provide opportunities to make better use of the existing partner platforms such as IDC to advocate for and influence members in areas where elevating the importance of SAIs and

accountability is fundamental. The new approach will also provide a broader basis for aligning IDC and IDI strategies through increasing the visibility of the IDI work and impact and SAI testimonies. This will be beneficial for both parties, as it will facilitate channelling of expertise and relevant SAI experience to inform donors in special areas of interest, including SAI Independence, SDGs, audit and technology and strategic management and capacity building needs.

More specifically, the newly established MOU with IPU will provide opportunities to further raise awareness of SAI's mandate and role towards Parliament and explore the institutional and operational capacities needed in SAIs and Parliament to strengthen oversight and accountability. The activities of 2024 have demonstrated the relevance of the partnership, and the need for support to build capacities.

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