



IDI ANNUAL REPORT 2024

Independent SAIs



Contents

A. Our objective 2

B. Our value addition during 2024 2

C. Our partners..... 3

D. Our delivery mechanisms 3

E. We delivered on our 2024 plans..... 4

F. We were sensitive..... 7

G. Performance against our targets 7

H. Financial overview for our work 8

I. Our risk management 9

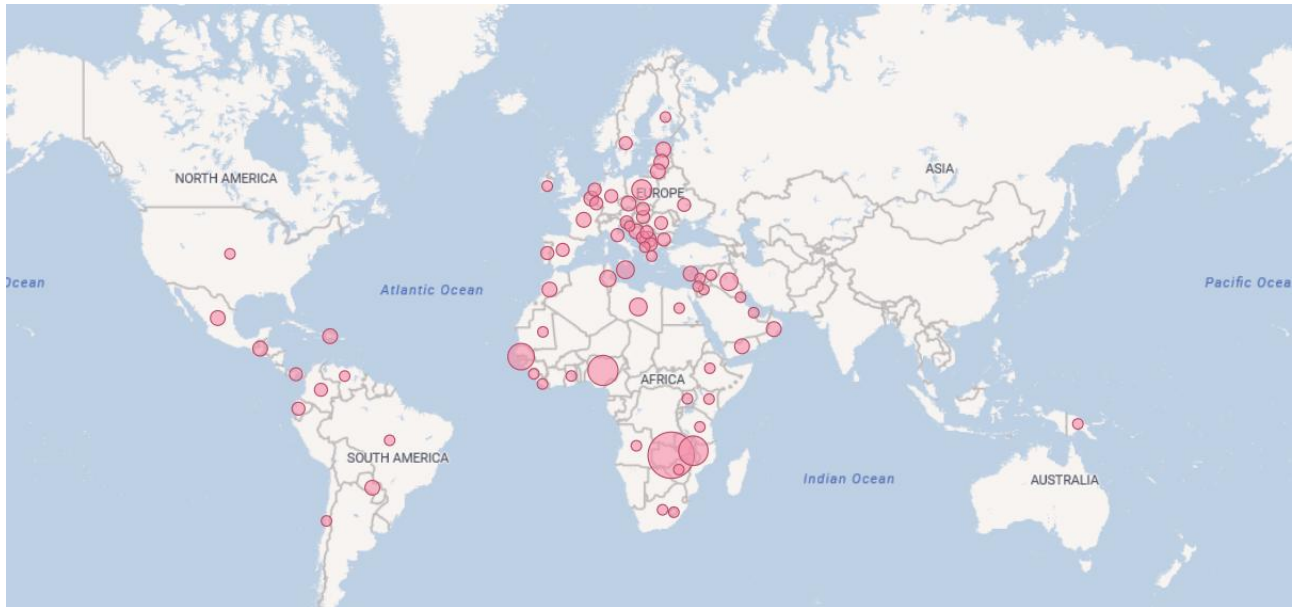
J. Reflections and looking ahead 10

A. Our 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. Our value addition during 2024

Independent SAIs Outreach



INTOSAI Regions	No. of SAIs ¹	SAI Staff in Long Term Capacity Dev Events	SAI Staff in Knowledge Sharing/ Awareness Raising Events	Female Participation %
6	73	137	109	36.6

In 2024, the work stream continued to advocate for and raise the profile of independent SAIs at the global, regional and country levels through our global advocacy and support. We have also explored engaging with non-traditional SAI audiences to increase our outreach in terms of advocacy.

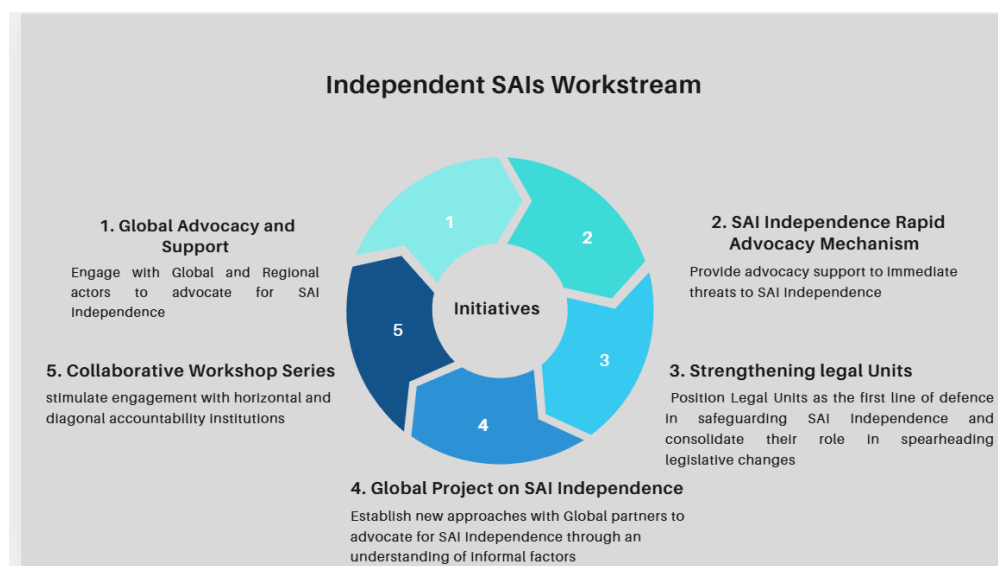
A cumulative number of 25 SAIs have reported threats to their independence through the SAI Independence Rapid Advocacy Mechanism (SIRAM) which demonstrates the value SAIs see in SIRAM. We have also observed significant although unfortunate developments in existing SIRAM cases.

Through the Global project on SAI Independence, we are leading a coalition of actors to explore new approaches on SAI Independence which will ultimately support the implementation of the INTOSAI P-10.

Our interactions with civil society organisations have been significantly amplified through the implementation of our collaborative workshop series and dedicated projects like the CADRE GFP funded by the French Ministry of foreign affairs or the SECO funded SPMR Act.

Finally, we have made significant progress towards offering predictable support to SAI in need to reform their enabling framework or to address legal needs deriving from their operations through the development of the Initiative to strengthen SAIs legal units (LEG SAI).

¹ This table shows distinct count of SAIs and SAI Staff.



C. Our partners

Partnerships was a critical enabling factor in delivering the work stream's outputs in 2024. Under global advocacy and support we would highlight the INTOSAI Regions, mainly ARABOSAI, AFROSAI, AFROSAI-E, OLACEFS and PASAI with whom we organized events last year. A special mention to the EU SAIs Contact Committee with whom we organized a high-level event on SAI Independence.

Under the Global Project on SAI Independence, we would like to acknowledge the Organization for Economic Cooperation and Development (OECD), the World Bank, the international Monetary Fund (IMF), as well the INTOSAI General Secretariat and INTOSAI Policy, Finance and Administration Committee (PFAC).

For our collaborative workshop series and engagement with CSOs we want to thank our global partners, Transparency International (TI) and International Budget Partnership (IBP), including their country chapters in Zambia and Malawi. We also collaborated with CSOs in Chad, the Gambia, Nigeria and Paraguay.

Valuable in-kind support was received from SAIs in Algeria, Austria, Chad, Costa Rica, Cyprus, the Gambia, Ghana, Georgia, Kenya, Malawi, Paraguay, Poland, Saudi Arabia, South Africa, Uganda, United States of America and Zambia.

Earmarked financial support was received from the European Commission, the State Secretariat for Economic Affairs (SECO), the General Court of Auditing of Saudi Arabia, the French Ministry of Foreign Affairs., and Global Affairs Canada. The work stream also utilises IDI core support from the Norwegian Parliament received through the Office of Auditor General Norway, SIDA Sweden, Irish Aid and the Austrian Development Agency (ADA).

D. Our delivery mechanisms

On the global advocacy and stakeholder engagement front, we continued to leverage on the growing consensus that strong accountability mechanisms, including independent oversight, are key pillars of building back better. Regarding the support to SAIs, we provided in-country support either remotely through the development of templates and materials to be used by SAIs themselves or sent support by attending and assisting in the facilitation of country-level workshops.

More Specifically in 2024, we used webinars and Masterclasses to connect more effectively with broader audiences. We leveraged on internal synergies by working with other workstreams, such as Relevant SAIs, Global Foundations, and Well Governed SAIs to provide more impactful interventions. We developed capacity development materials and courseware supporting the dissemination of our products and resource kits. Finally, we have leveraged our external partnerships to jointly develop products and implementing activities, to increase our outreach.

E. We delivered on our 2024 plans

Global Advocacy and Support (GAS)

We continued to advocate for SAI Independence in various fora both within INTOSAI and with external stakeholders. Within INTOSAI, we have continued our engagement with regions and held various events, including the 2nd IDI-ARABOSAI SAI Independence symposium in Morocco and contributed to the AFROSAI-E Governing Board and Strategic Review meeting through a session on SAI Independence.

We also contributed to the PASAI Congress in Cook Islands where the Rt. Hon Helen Clark delivered a keynote address in her capacity as IDC Goodwill Ambassador for SAI Independence and engaged with country level stakeholders to advocate for the independence of the Audit Office. Another important event was the High-level event for EU SAIs organised in Cyprus with the EU SAIs Contact Committee, and with the participation from the European Commission.

In the context of the Swiss-Europe contribution we jointly organised with SECO the 2024 International Auditors Meeting with dedicated sessions on SAI Independence and collaboration between SAIs and internal Audit.

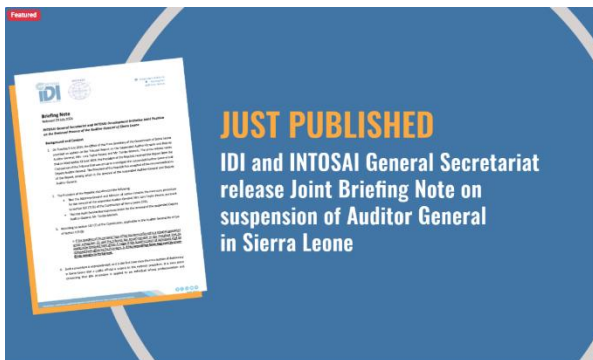


We continued our engagement with the INTOSAI-Donor Cooperation and organized a panel session during the Annual Steering Committee in Bucharest. Outside of INTOSAI, we engaged with academia and attended the 8th Global Conference on Transparency Research where presented the results of the 2023 Global Stocktaking Report and shared some insights on SIRAM.

SAI Independence Rapid Advocacy Mechanism (SIRAM)

We continued with the implementation of SIRAM, to support SAIs which perceive that their independence is being threatened. We received eight reports on threats from which four SIRAM cases were opened in Bulgaria, Costa Rica, Kosovo and Montenegro.

We also monitored the development in cases and in Cyprus and in Sierra Leone. In Cyprus, following a court case filed by the Attorney General, the former Auditor General was found guilty of professional misconduct by the Constitutional Court and subsequently dismissed. The dismissal of the former Auditor General ends the SIRAM case in Cyprus.



In Sierra Leone, the Parliament voted the removal of Auditor-General Lara Taylor-Pearce. This decision marks the end of a three-year process which started in November 2021 with the suspension of the Auditor General and her Deputy. Ms. Taylor-Pearce.

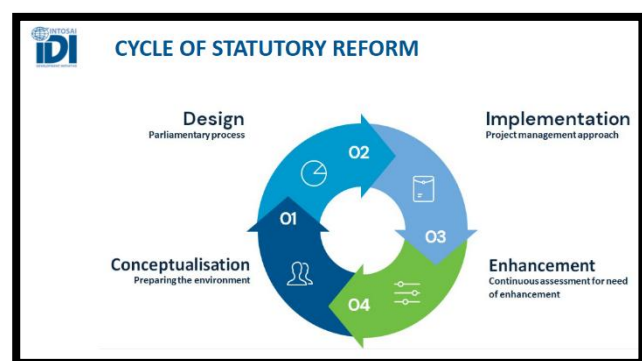
We have continued to differentiate the nature of our advocacy by complementing the ad hoc and reactive advocacy through the SIRAM with a more proactive advocacy approach through the establishment of a

continuous monitoring function to identify trigger events and windows of opportunity. In 2024, we facilitated the discussions of reference groups for SAI Independence in both AFROSAI, with the SAI of Algeria who chairs the task force on SAI Independence, and OLACEFS with the SAI of Mexico who heads the regional secretariat.

Strengthening Legal Units (LEG SAI)

It was still a developmental year for the LEG SAI initiative as two pillars around which the initiative will be structured and implemented, were identified. The first pillar is structured around legislative development to support SAIs in their efforts of strengthening or safeguarding their legislative framework.

To that end, the cycle of statutory reform was developed. . It includes the following phases: (1) conceptualisation, the legislative design of the reform through a consensus-seeking participatory approach; (2) the implementation of the reform through a project-based approach, and, finally, (3) the continuous monitoring and assessment of the SAI's legal framework for future enhancement.



SAIs are legal entities, and operate in a constitutional and legal construct. As such, legal support can be helpful to enhance both the governance of the SAI, as well as its operations. Therefore, the second pillar will support SAIs in assessing their needs for legal support and advise them in identifying the most appropriate to address those needs. Due consideration will also be given to their levels of capacity and resources.



relationships with other entities.

To that end, we have developed a methodology to assess the maturity of SAIs legal support. The assessment methodology developed with the contribution of experts from the INTOSAI community is structured around four components: structure and staff, processes, tools & resources available, and

Finally, we organized a regional workshop for Legal practitioners from 12 AFROSAI-E SAIs, and we provided support to SAIs specific requests on legal and legislative matters.

Global Project on SAI Independence

The Global Project on SAI Independence is expected to provide a new approach to advocate for the independence of SAIs through the understanding of the informal factors that influence the implementation of the INTOSAI's Mexico Declaration principles.

The results will be published as an OECD report, co-authored by IDI. As an annex, the report will propose a set of principles/recommendations based on international good practice on strengthening the independence of Supreme Audit Institutions for good governance which go beyond and complement the existing INTOSAI standards

During this year, planning activities took a decisive turn with the definition of objectives, the establishment of workplan and the designation of a project team which includes representatives from IDI, the OECD, the INTOSAI General Secretariat and INTOSAI PFAC, through the U.S. GAO and the GCA of Saudi Arabia. The IMF and the World Bank have agreed to peer review the documents which will be produced through the project.

The financial sustainability of the project was also ensured through two funding agreements with the General Court of Auditing of Saudi Arabia and SECO.

Significant progress was made on the conceptual and analytical framework on informal factors with the



support of the University of Oslo. Similarly, the methodology and process for data collection were strengthened thanks to the critical input from the US. GAO's methodology team.

IDI and OECD also jointly conducted a country level visit to Paraguay which was selected as one of the countries to be visited as part of the data collection process of the global project.

Collaborative workshop series (SAI CSO collaboration)

The implementation of the collaborative workshop series through dedicated projects was the main achievement in 2024. First, through the IDI - Transparency International joint CADRE Project. This project is funded through a two-year grant from the French Ministry of Foreign Affairs and aims at strengthening the collaboration between SAIs and CSOs, in Zambia and Malawi, with support of the SAIs and TI Chapters in both countries.

The project has already generated positive results with the establishment of collaborative platforms between the SAI and CSOs in both countries, from which for example resulted the simplification of the OAG Zambia 2023 annual report.

The SPMR Act was also another avenue through the collaborative workshop series was implemented. In Paraguay, through the country level support, the SAI interacted with CSO to raise awareness on their mandate and explored possible avenues for future collaboration. In Nigeria, the workshop series was

implemented to strengthen the interaction between the SAIs and CSOs at the Federal level, as well as audit offices and CSOs, at State level.

Finally, the collaborative workshop series was implemented in other jurisdictions such as the Gambia, Chad and Solomon Islands.

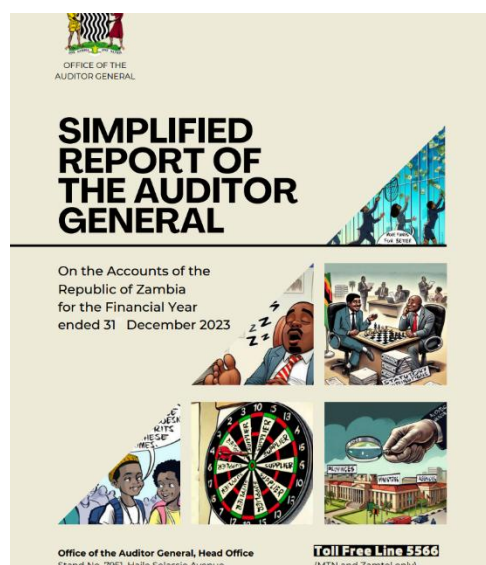


F. We were sensitive

Through our engagement with CSOs we have included a specific focus on gender and youth through enhanced participation of women and young adults. In terms of content, the simplification of audit reports also symbolizes the efforts towards a user friendly and inclusive approach.

Other initiatives were also designed with the objective of leaving no SAI behind and adjusting our support to the SAI's level of capability and resources. As an example, under the LEG SAI initiative specific arrangements, such as shared services, are explored to provide support to SAIs who don't have legal services available in their own jurisdictions.

Finally, in terms of the of the Global Project for SAI Independence, the inclusion of informal factors derives from the necessity to acknowledge the diversity of SAIs and adopt an inclusive approach when identifying challenges to SAI independence.



G. Performance against our targets

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

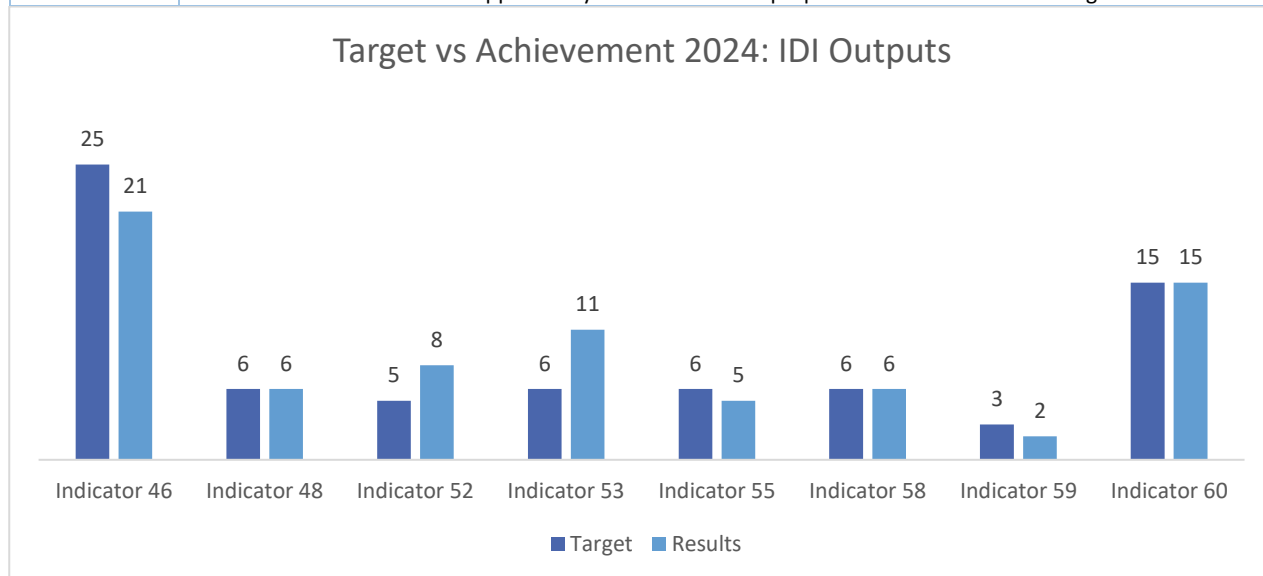
Indicator No.	Indicator Definition	Target 2024	Result 2024
50	Cumulative number of SAIs supported by IDI to review and successfully strengthen their legal frameworks	6	9

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

Indicator No.	Indicator Definition	Target 2024	Result 2024
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)	17	18

Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
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
48	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI
52	Cumulative number of IDI and joint research projects addressing specific dimensions of SAI Independence
53	Cumulative number of global / regional SAI Leadership-stakeholder dialogues facilitated by IDI in support of SAI Independence
55	Cumulative number of SAI legal units assessed and supported by IDI
58	Cumulative number of partnerships established with global actors in support of SAI Independence
59	Cumulative number of joint products developed in support of SAI Independence
60	Cumulative number of SAIs supported by IDI to review and propose amendments to their legal frameworks



Lower demand from SAIs is the reason for non-achievement of targets related to indicators 46 and 55, as they are demand-driven indicators. For indicator 59, some joint products are still under development and couldn't be accounted for.

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	958,154	1,019,513	-6%
Allocated Overheads costs	1,514,566	1,821,275	-20%

Direct Staff Costs	5,970,568	6,334,690	-6%
Delivery Costs	7,528,800	8,098,798	-8%
Sum	15,972,088	17,274,275	-8%

Direct staff costs reflect an overspend of 6%, and for direct delivery costs, there is an 8% overspend. These are within the admissible limits of 10% deviation.

The increase in allocated staff costs is within the admissible limits. Meanwhile, the rise in allocated overheads is a result of an excess in overheads at the organizational level that are allocated to the work stream.

I. Our 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 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. - We will also leverage partnerships with SAls and other stakeholders to mobilise resources.
2) Appropriate coverage: IDI excludes regions and SAls 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
4) Inadequate media coverage: IDI's positions and statements are distorted or not appropriately covered by global and country level media outlets	Medium	High	Treat	• Provide explanation to media outlets on demand • Proactively reach out to media at the global level • Establish partnerships with media groups at the global and regional levels

J. Reflections and looking ahead

Global Advocacy and Support: there is still an unexplored potential in terms of audiences we can reach out to. SAIs and external audit are still relatively unknown compared to other PFM components and at the same time, there seem to be a genuine interest in SAIs as an accountability mechanism. Our advocacy efforts should be more consistently geared towards non-traditional SAI audiences, and we should find a way to present our portfolio more cohesively and demonstrate how we can support stakeholder in achieving their objectives.

SAI Independence Rapid Advocacy Mechanism: SIRAM continues to draw a lot of interest from SAIs and cases are growing in complexity. In fact, numerous SIRAM cases now include an element of litigation and interaction with the judiciary system as it was the case in Sierra Leone and Cyprus. Several of the issues reported through SIRAM are also linked to complex legal questions requiring in depth knowledge of the domestic law applicable in each jurisdiction of reference. This points to the necessity of managing potential reputational risks for IDI/INTOSAI as well as providing support to SAIs facing threats to their independence.

Strengthening SAIs Legal Units: LEG SAI seems to respond to an unmet need within the community; legal support, and addresses an untapped segment in SAIs; legal practitioners. In that sense it has the potential to be a successful initiative. The challenge lies in the diversity of legal systems and environment in which SAIs operate, as well the varying levels of resources and capacities accessible to SAIs. Finding a delivery model which can cater to the diversity of SAIs is a condition for the success of the initiative and an objective we will strive towards.

Global Project on SAI Independence: The understanding of informal factors will bring a new approach to advocate for the independence of SAIs. This new perspective will allow to link the topic of SAI independence to other structural issues related to the institutional framework such as public trust, rule of law and public accountability mechanisms. The potential outcome of this effort is a long-term agenda on the advocacy of SAI independence, where the participation of global partners is required.

SAI CSO collaboration: Building capacities of non-state actors, like CSOs can be a critical enabler for more effective accountability ecosystems. It can also support SAIs operations in various ways. First, more informed citizenry can lead to greater trust in SAIs as citizens would get more value from their work. Secondly, capacitated CSOs can be strong advocates for the institutional strengthening of the SAI, as well as

contributing to facilitating and enhancing audit impact. Therefore, we do see this line of work continuing moving forward but we need to continuously refine our understanding of the non-state actors' landscape, including media. We also need to continuously strengthen SAIs appetite and confidence levels to meaningfully engage with non-state actors, as it can vary from one jurisdiction to another.

© 2024 INTOSAI DEVELOPMENT INITIATIVE

Stenersgata 2, 0184 Oslo, Norway

www.idi.no

