IDI ANNUAL REPORT 2024

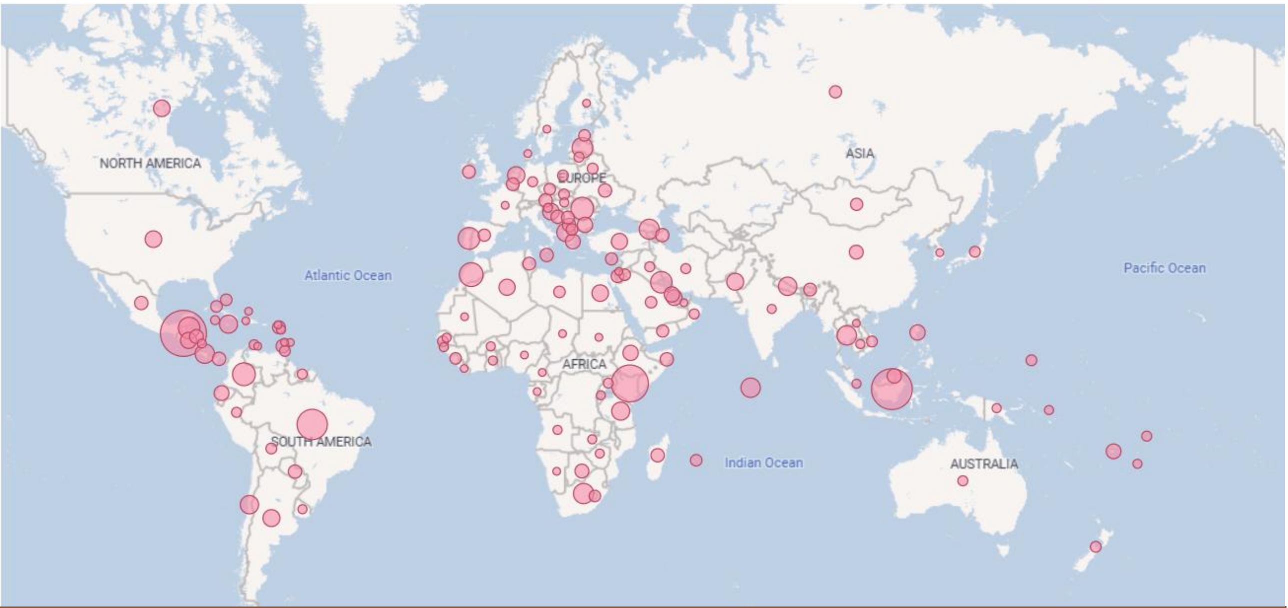
Relevant SAIs

Contents

A. Our objective

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

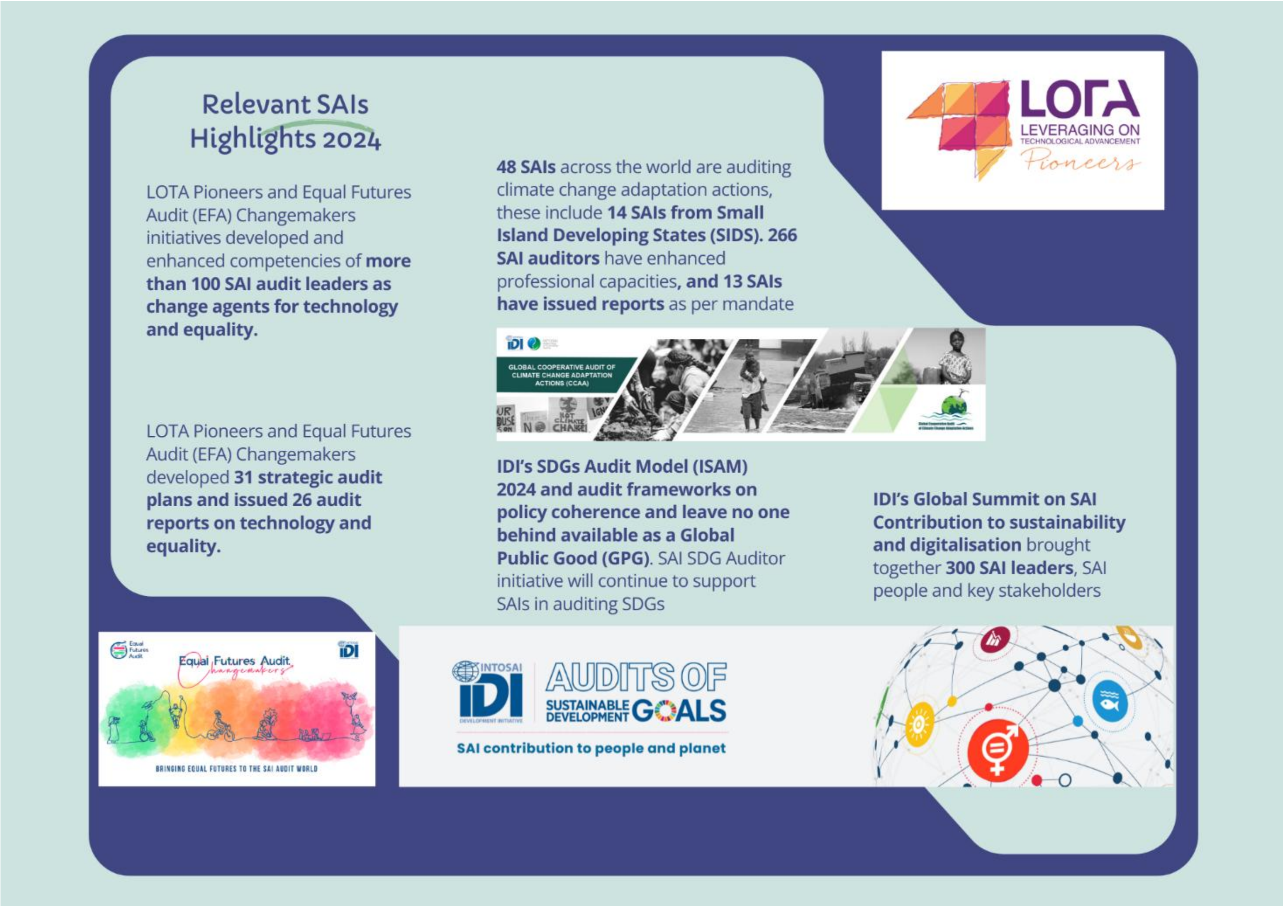
B. Our value addition during 2024



INTOSAI Regions	No. of SAIs[1]	SAI Staff in Long Term Capacity Dev Events	SAI Staff in Knowledge Sharing/ Awareness Raising Events	Female Participation %
8	143	557	1219	51.4

[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.

The Relevant SAIs workstream delivered value under each of its four value delivery areas of Competent SAI Audit Professionals, Effective SAI Audit Leaders, Sustainable Audit Practices, and Raised SAI Audit Profile. In 2024 we supported SAIs in auditing trending issues related to technology, equality and inclusion, sustainable development goals and climate action.



C. Our partners

SAI Saudi Arabia provides funding for the CCAA initiative; and Global Affairs Canada and the European Union support across the work stream. 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).

Several SAIs contributed with in-kind support to us, altogether amounting to approximately 4.03M NOK.

We saw an increase of 314 resource person days as compared to 2023 with an increase in value from 2.36M NOK to 3.89M NOK. This was mainly due to large teams of resource persons contributing to LOTA Pioneers, SAI Audit Analytics, EFA Changemakers, and CCAA. Staff from Canada has provided substantial contributions as associate for the global cooperative audit of the Climate Change Adaptation Actions (CCAA).

D. Our delivery mechanisms

In 2024 the main delivery mechanism under this workstream included

1. **Publishing of models, audit frameworks and papers** in the area of auditing technology and audit of SDGs
2. **Creating a pool of change agents -** Both EFA Changemakers and LOTA Pioneers created change agents who can lead transformation, better ownership and sustainability of change at the SAI level.
3. **Alumni Networks and Founding Members –**Launch of LOTA Connect will foster a network of technology auditors and provide for their continuing professional development.
4. **Cooperative Audit Support –** CCAA proved that IDI's cooperative audit support model which brings together SAIs for conducting audits on areas of significance continues to be a relevant delivery mechanism. The model integrates professional education, social learning and provision of professional resources with audit support.
5. **Global Summit –** For the second consecutive year the Global Summit format seemed to produce results in terms of getting diverse stakeholders and SAI Leadership together to discuss SAI contribution to areas of relevance.

E. We delivered on our 2024 plans

The relevant SAIs workstream focused on four key trends in 2024:

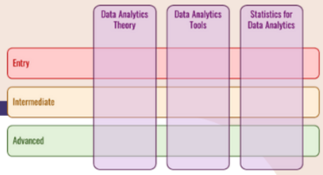
1) Audit of Technology
2) Audit for Equal Futures
3) Audit of SDGs
4) Audit of Climate action.

The initiatives in each of these four areas cut across the four value deliverables of - 1. Competent SAI Audit Professionals 2. Effective SAI Audit Leaders 3. Sustainable SAI Audit Practices and 4. Raised SAI Audit Profile. As each of the initiatives delivered results across the four value delivery areas, the write up below reports on the delivery of 2024 plans under the initiatives. In addition to work done under each initiative, we also organised a Global Summit on SAI contribution to sustainability and digitalisation. The key highlights of this event are also included.

Leveraging on Technological Advancement (LOTA)

LOTA Pioneers aimed to create a pool of change agents who will bring technology to the SAI's audit world. As of date the initiative has not only enhanced competencies of SAI audit leaders, but it has facilitated their SAIs in taking steps towards engaging with technology on a sustainable basis through strategic audit plans for technology audits and audits of technology.

LOTA Results 2024



01 Competent SAI Audit Professionals

- **LOTA Pioneers** enhanced professional competencies of **66 SAI audit leaders** from **33 SAIs** through a blend of in-person and online professional education and support for practical application.
- We have planned and delivered a **competency framework and curriculum** for the SAI auditors using data analytics in all stages of the audit process. A global team worked together with IDI team to design the **'SAI Audit Analytics'** initiative. The team also developed the syllabus and designed professional education for SAI auditors using data analytics. The designed initiative will provide professional education and support for practical application at entry, intermediate and advanced levels in the use of data analytics in financial, performance and compliance audits.

02 Effective SAI Audit Leaders

- **37 LOTA Pioneers** graduated from LOTA Pioneers after successfully completing their professional education and developing strategic audit plans for technology audits or completing technology audits.
- **LOTA Connect** as a alumni network of LOTA Pioneers and mentors launched.

03 Sustainable SAI Audit Practices

- **17 SAIs** developed **strategic audit plans** for technology audits in LOTA Pioneers. These plans are based on a scan of the technology audit universe and help SAIs in articulating the value they want to deliver, the strategic audit portfolio for technology audits, the capacity development actions needed and the system of monitoring, evaluation and learning lessons that the SAI will put in place.
- **19 SAIs** issued audit reports after conducting **audits of technology** or **audits using technology** under LOTA Pioneers. These reports cover of diverse areas and different audit streams (See **Table 1** below for details and web link to audit reports).

04 Raised SAI Audit Profile

- [**LOTA Talks 4 Continuous Monitoring**] brought together **213 SAI professionals** and experts from Gov Tech and Innovation in the World Bank.
- During IDI's Global Summit **SAI leaders** and **key stakeholders** discussed **'Impact of digitilisation** : Addressing challenges and seizing opportunities for SAIs.' [**IDI Global Summit 2024**]
- Extensive engagement with key stakeholders and partners continued in 2024 [(**INTOSAI Stakeholders**: General Secretariat, Working Group (WG) on IT Auditing, WG on Big Data, WG on Impact of Science and Technology Auditing, Capacity Building Committee, INTOSAI Regions) (**Development partners**: Inter American Bank, Asian Development Bank, Wold Bank, Global Affairs Canada) (**Professional bodies**: Invormation Systems Audit and Control Association) (**Civil Society Organisation**: Artificial Intelligence for Development Agency)]

Table 1: Details of 19 audit reports issued by participating SAIs under LOTA Pioneers

- **Performance audit of effectiveness of sustainable management of basic services in intermediate cities –** The team used geo maps and data analytics for assessing the effectiveness of service delivery in seven key areas (Costa Rica) Performance audit on Intermediate Cities Report
- **Compliance Audit of the Regional Public Electricity Service Company** – Reviewed financial and operational compliance in the energy sector to ensure accountability. (Peru) Compliance Audit on Public Electricity Service Company
- **Efficiency and Effectiveness of Treasury Financial Management System (TFMS)** – Evaluated the Treasury Department's financial system to ensure transparency and efficiency. (The Bahamas)
- **Compliance Audit on Reviewing Contracts with Artificial Intelligence** – AI-driven process to audit contract compliance with the legal terms. (Mexico)
- **Performance Audit of e-RaLIS** – Assessed whether Bhutan's electronic vehicle registration and licensing system meets business and regulatory requirements. (Bhutan)
- **Audit of the Safe City Authority** – Evaluated the effectiveness of security and surveillance infrastructure in urban safety programmes. (Pakistan)
- **Performance Audit of Farm Registry** – Analysed the efficiency and reliability of agricultural data records for better policymaking. (Georgia) Performance Audit of Farm Registry Report
- **Audit on the 'Digital Mongolia' Initiative** – Evaluated the progress and effectiveness of Mongolia's digital transformation efforts. (Mongolia) Audit on the 'Digital Mongolia' Initiative
- **IT Audit of The Automated System for Customs Data (ASYCUDA)** – Assessed security, efficiency, and reliability of customs data management. (Kosovo)IT Audit of The Automated System for Customs Data
- **Data Analysis and Systems Audit on the Provision of Equitable Social Protection Services** – Used data analytics to evaluate cash transfer and subsidy programs for vulnerable populations. (Zambia) Zambia Consolidated Report Page 111 and 293
- **IT audit on financial management system of universities –** Audited general and application controls in processing of financial transactions and producing financial statements. (Kenya)

Please visit LOTA Talks 4 Continuous Monitoring and IDI Global Summit 2024 for more details.

Equal Futures Audit (EFA) Changemakers

EFA Changemakers (2023-24) aims to transform a pool of SAI auditors into change agents who develop EFA strategies for their SAIs and lead an EFA audit in the SAI. The initiative covers six areas of marginalisation and vulnerability: poverty, gender, disability, age, ethnicity and migration. It also covers intersectionality of vulnerabilities.

Table 2: Details of audits conducted by participating SAIs' EFA Changemakers

SAI	Audit topic	Audit type	Thematic area	Status
Brazil	Sexual Harassment at Universities	PA	Gender	Draft report
Chile	School Integration Programme	PA	Disability	Report published in Spanish
Costa Rica	Health Services of the National Strategy for Healthy Aging	CA	Age	Report published in Spanish
Ecuador	Service Delivery at Aging Centres	CA	Age	Conducting phase
El Salvador	National Council for the Inclusion of People with Disability	PA	Disability	Conducting phase
Guatemala	Subsidy for Elderly Public Transportation	PA	Age	Conducting phase
Honduras	Cash transfer programme	CA	Poverty	Conducting phase
Maldives	Government initiatives in alleviating poverty	PA	Poverty	Conducting phase
Mauritania	General Delegation to the National Solidarity and the Fight Against Exclusion	PA	Poverty	Issued
Nepal	Emergency Air Rescue Service to Pregnant and Postpartum Women in Remote Areas	PA	Gender	Conducting phase
Paraguay	National Programme for Comprehensive Care for Autism Spectrum Disorders	PA	Disability	Conducting phase
Philippines	National Anti-Poverty Commission	CA	Poverty	Draft report
Serbia	Programmes of Social and Family Protection	PA	Poverty	Conducting phase
Thailand	Land allocation for Farmers	PA	Poverty	Published in Thai
Tunisia	Tunisian Federation of Swimming	PA	Gender	Issued
Tuvalu	Sea-Level Rise and Coastal Erosion Adaptation Programme	PA	Gender	Conducting phase
Uruguay	Secretariat for the Elderly and Secretary for People with Disability	PA	Age and Disability	Issued
Vanuatu	Support and Protection Services for Children	PA	Age	Conducting phase

Climate Change Adaptation Actions (CCAA): 48 SAIs across the world are auditing climate change adaptation actions

The IDI/ WGEA Global Cooperative Audit of Climate Change adaptation actions aims to help SAIs provide a relevant audit response to climate change. The initiative offers support to SAIs for auditing any one of the four thematic areas related to Disaster Risk Reduction, Water Resource Management, Sea Level Rise and Coastal Erosion, and Implementation of Climate Change Adaptation Plans or Actions (linked to SDG 13).

CCAA Results 2024

01 Competent SAI Audit Professionals

- CCAA enhanced professional competencies of **278** (including 12 from PASAI secretariat) **SAI auditors** from 48 SAIs through an online professional education on four thematic areas related to climate change adaptation actions and also on performance audit methodology to plan, conduct and report CCAA audits as per the performance audit ISSAIs

02 Effective SAI Audit Leaders

- SAI Leaders discussed adaptation issues in a panel on **'Auditing for a Liveable Planet'** during IDI's Global Summit.The panel discussion featured the **Heads of SAIs** from **Maldives and St. Kitts and Nevis,** alongside representatives from the **SAIs of Ireland and Brazil**, who contributed valuable insights and perspectives.

03 Sustainable SAI Audit Practices

- All **48 participating SAIs** in CCAA are conducting their audits according to the approved audit plans. Mentors provided feedback on the working papers and audit-finding matrices during the process. Most SAI teams are now concluding the execution phase and drafting their reports. **15 SAIs** have **issued their CCAA audit report**s, **33 SAIs** are in their final phase of conducting and reporting the audit. See **Table 3** for details on CCAA audits.

04 Raised SAI Audit Profile

- IDI engaged extensively with key stakeholders to **raise the profile of adaptation audits**. This includes
  - IDI presentation on CCAA at the WGEA Assembly
  - IDI Presentation on CCAA at the Global Launch of Climate Scanner
  - SAI Innovation Framing Webinars on Innovating for Climate Action.

Visit SAI Innovation Framing Webinars on *Innovating for Climate Action*.

Table 3: Details of CCAA audits conducted by participating SAIs

Theme	No. of SAIs	SAI Name
Water Resource Management	13	Bhutan, Philippines, Vanuatu, Namibia, Uganda, Andorra, Cyprus, Portugal, Brazil, Nevis, Cuba, Ecuador, Paraguay
Sea Level Rise	6	Bahamas, Marshall Islands, New Caledonia, Solomon Islands, Tuvalu, Colombia
Disaster Risk Reduction	9	Lesotho, Nigeria, Sierra Leone, Slovenia, Ukraine, Argentina, Brazil, Chile, Panama
Adaptation planning and actions	23	Albania, Croatia, Ireland, Malta, Fiji, FSM, Samoa, Kenya, Botswana, St Kitts, Madagascar, Tanzania, Indonesia, Maldives, Vietnam, Brazil, Jamaica, China, Canada, Bolivia, El Salvador, Mexico
Out of 15 SAIs who issued their CCAA audit reports, nine have published their reports. SAI Marshal Islands report and SAI Colombia, report on Sea level rise and coastal erosion, SAI Ukraine report, SAI Brazil (in Spanish roll out), SAI Chile on Disaster risk reduction, SAI Albania report, SAI Ireland report, and SAI Brazil report (In English roll out) on Adaptation planning or actions. SAI Uganda report on Water resource management. SAI Ecuador on report Water resource management		

CCAA ARABOSAI launch planned for 2024 had to be postponed to 2025 due to lack of staff resources.

Audit of Sustainable Development Goals (SDGs)

The Audit of SDGs initiative saw the launch of three global products and the beginning of work on 'SAI SDG Auditor'.

Audit of SDGs Results 2024

Competent SAI Audit Professionals

- Launch of **IDI's SDG Audit Model (ISAM) 2024** was a key highlight of this initiative. The pilot version of ISAM has been extensively used by SAIs between 2020 and 2023, including IDI pilots. The new ISAM was launched at the INTOSAI Side Event at the High-Level Political Forum for Sustainable Development (HLPF) in July 2024, and is now available in English, French, Spanish and Arabic.
- To provide more guidance and tools, we developed two audit frameworks related to ISAM on **auditing policy coherence** and the principle of **leave no one behind (LNOB)** and launched them at the Global Summit. We also held two webinars in November 2024 to disseminate ISAM and the audit frameworks. The webinars attracted more than **450 attendees**.
- We also designed the SAI **SDG Auditor Initiative** after discussions with key stakeholders, including SAIs, UNDESA, IBP, the University of Oxford. The group identified key competencies of a SAI SDG Auditor

Effective SAI Audit Leaders

- **SAI leaders** participated in designing SAI SDG Auditors. They also shared experiences, successes, challenges and lessons learned in auditing SDG at global fora like UN/INTOSAI Symposium in April 2024, the INTOSAI Side Event at the HLPF 2024, and the Global Summit 2024.

Sustainable SAI Audit Practices

- The ISAM 2024 and the two audit frameworks, as well as the SAI SDG Auditor Initiative will continue to **provide support to SAIs in auditing SDGs**. The SAI SDG Auditor Initiative will support SDG auditors in conducting audits using a whole-of-government approach.

Raised SAI Audit Profile

- Engagement with stakeholders on the role and value of SAI audit work for SDG progress gained momentum in 2024. Collaborating with INTOSAI bodies and UNDESA, we raised SAIs' profile in auditing SDGs, promoting experience and knowledge sharing among SAI leaders, UN bodies, NGOs, and academia. Three important milestones in that regard were:
  - the 26th UN/INTOSAI Symposium on the 'Implementation of SDG 13 on climate action: Role, contribution and experience of Supreme Audit Institutions (SAIs)'.
  - the annual INTOSAI Side Event at the High-level Political Forum for Sustainable Development (HLPF 2024), with more than 150 in-person and online attendees.
  - IDI Global Summit included two sessions related to SDGs.

The weblinks to resources are events are provided here: **SDG Audit Model (ISAM) 2024,** audit frameworks related to ISAM on auditing **policy coherence** and the principle of **leave no one behind (LNOB),** two webinars on ISAM, the annual INTOSAI Side Event at the High-level Political Forum for Sustainable Development (HLPF 2024).

The Global Summit on SAI Audits Contributing to Digitalisation and Sustainability, held on November 18-19, 2024, in Tbilisi, Georgia, marked a significant milestone in the collective efforts of Supreme Audit Institutions (SAIs) worldwide towards current and emerging trends about sustainability and digitalisation.

The Summit welcomed a diverse group of leaders, including SAIs, international organisations, academia, and other key stakeholders. The Summit's discussions centred on the role of SAIs in fostering accountability in the areas of SDGs, climate, equality and inclusion, and digitalisation. With over 200 online participants and nearly 100 in-person attendees from 30 countries, the event underscored the importance of international collaboration and dialogue.

The key themes of the [Global Summit] included SAIs' responsibility in advancing the SDGs, addressing climate change, digitalisation and ensuring inclusivity in governance. Tsotne Kavlashvili, Auditor General of Georgia, asserted, "Digitalization and inclusion are not just trends but responsibilities for impactful SAIs." Speakers like Bruno Dantas of Brazil and Nancy Gathungu of Kenya highlighted the pivotal need for credibility and inclusivity in fostering trust and equity. Gathungu remarked, "Inclusivity is not just a value; it's a strategy."

The event underscored collaboration, capacity development, and innovation as essential to overcoming challenges like limited resources and data gaps. As Einar Gørrissen, IDI Director General, reflected, "This summit is a testament to the power of collective wisdom." The participants resolved to amplify SAI relevance globally, tackling climate action, inequality, and digital equity through shared expertise and robust frameworks.

F. We were sensitive

The Relevant SAIs work stream integrates gender and inclusion in all its initiatives.

Besides the endeavour to have gender balanced resource teams from across INTOSAI regions, we have also included gender and inclusion in the contents of each of the initiatives. While the audits done will contribute to gender and inclusion, the discussions during events like the Global Summit, raised awareness and advocated for these principles.

The **Equal Futures Audit Changemakers** initiative, developed auditor competence in gender and inclusion and led to development of audit strategies and audits on different areas of exclusion and marginalisation. The AWAKE[2] framework effectively embodies these goals.

The **LOTA Pioneers** initiative envisions creating effective, accountable, and inclusive leaders. A commitment to diversity, equity, and inclusion is recognized as one of the essential competencies for LOTA Pioneers. This initiative also introduces the concept of 'Techquity,' which explores the intersection of technology and equitable environments. Factors such as race, gender, ethnicity, socioeconomic status, age, and disability influence how citizens access and utilize public services. We encourage LOTA Pioneers to consider this aspect in the technology audits they conduct as part of the initiative and to develop strategic and annual plans for inclusion-responsive technology audits.

In **SAI Audit Analytics**, we are building on the experiences gained from LOTA Pioneers. Our course outline includes modules focused on the ethical, inclusive, and equitable use of data analytics and artificial intelligence in audits. Throughout the professional education, we are committed to providing examples of how data analytics can promote inclusion and equity.

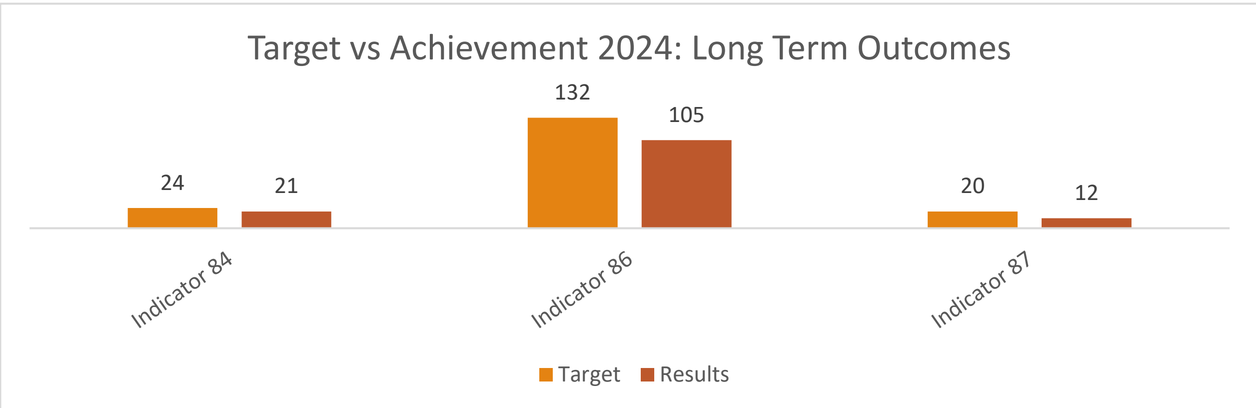
In **CCAA**, inclusiveness is a cross-cutting theme that the SAI teams considered, along with the governance and effectiveness of adaptation actions in their respective countries.

As a part of **Audit of SDGs** initiative, we worked together with UN Women to launch an audit framework for leave no one behind. ISAM 2024 also reflects on the leave no one behind principle as it sits at the core of the 2030 agenda. The competencies identified for SAI SDG Auditor include gender equality and inclusion.

G. Performance against our targets

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

Indicator No.	Indicator Description
84	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)
86	Cumulative number of SAI audit reports or opinions issued as per legal mandate on relevant, trending topics following IDI supported / cooperative audits
87	Cumulative number of SAI audit reports or opinions issued as per legal mandate in relation to improving government use of technology, following IDI supported / cooperative audits

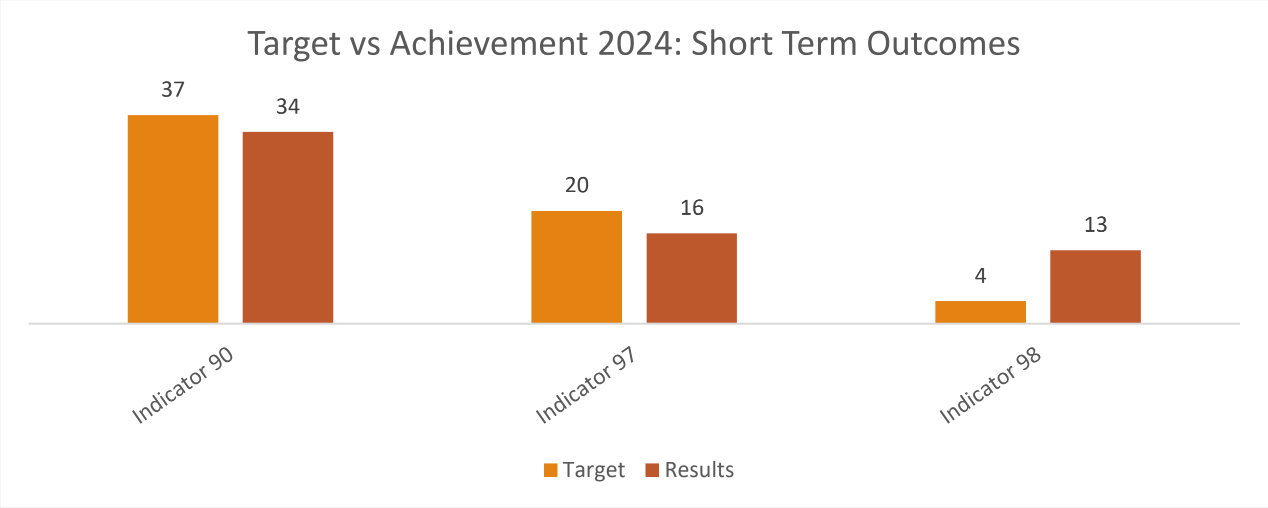


Work Stream Short Term Outcomes in IDI Results System 2024-2026

Indicator No.	Indicator Description
90	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)

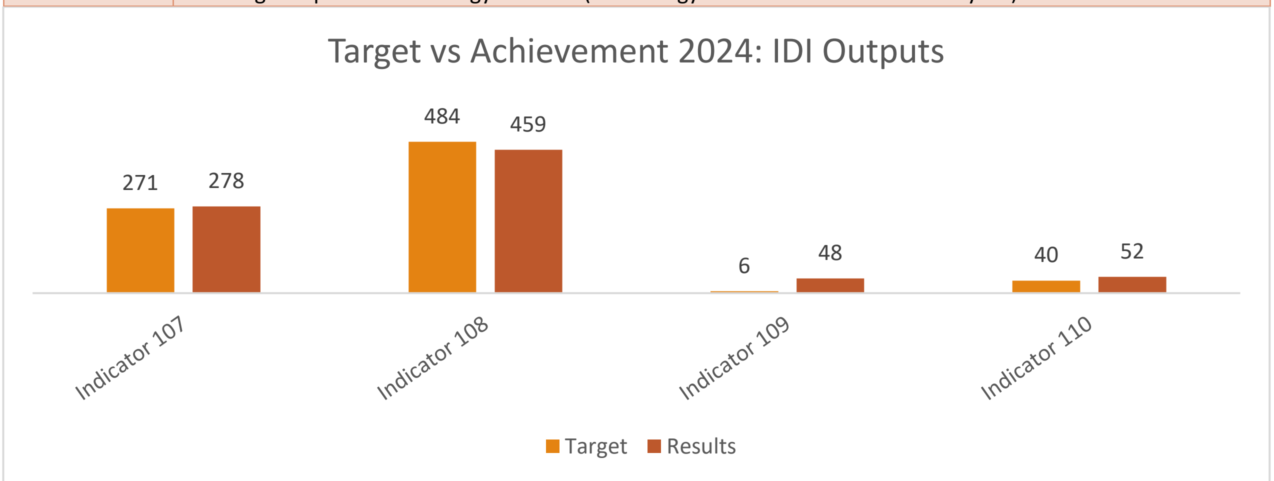
[2] AWAKE stands for **A** - Awareness Raising and Advocacy, **W** – Walk the talk, **A** – Audits of equality and inclusion, **K** – Knowledge networks, **E –** Empowered SAI auditors, SAIs and communities

97	Cumulative number of SAIs that have developed a strategic technology audit plan supported through LOTA
98	Cumulative number of EFA Change Makers that have successfully implemented their SAI change strategy



Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
107	Cumulative number of SAI auditors and other stakeholders completing professional education in auditing climate change adaptation actions
108	Cumulative number of SAI Auditors completing professional education and practical work in auditing the SDGs and developing SDG audit strategies
109	Cumulative number of SAI audit leaders completing their programme as EFA Changemakers
110	Cumulative number of SAI auditors completing professional education as LOTA pioneers
111	Cumulative number of SAI auditors completing integrated education and support offered by IDI in relation to building competent technology auditors (technology audits and use of data analytics)[3]



Indicator 084, 087, 090, 097 (LOTA initiative): There is a shortfall in the number of audit reports issued by SAIs participating in LOTA Pioneers due to several reasons like - the reports prepared by Pioneers are part of larger audit engagements or consolidated annual audit reports that are still being finalized, some SAIs concentrated on the use of technology for topic selection and risk assessment, which did not directly lead to a single technology audit report. Additionally, some Pioneers have conducted audits on sensitive topics, such as Cybersecurity, and are unable to publish their findings due to their confidential nature.

[3] Target and Results for 2024 is zero

Also, the sustainable FA support to SAIs of Lao and PDR was scoped to development of financial audit manual in the given project period. The shortfall comes from 3 in LOTA and 2 in FA.

Indicator 108 (SDG audit initiative): The cumulative number of SAI auditors completing professional education and practical work in auditing the SDGs fell short of the target. SAIs did not show anticipated interest in being support in facilitating audit impact of ISAM pilots. In 2024, 657 people attended events related to auditing the SDGs; however, these events did not qualify as professional education or practical work in the field.

Indicator 084, 086 (CCAA Audit Initiative): The number of audit reports issued and published by SAIs participating in the CCAA audit initiative fell short of the set targets. 9 SAIs published their reports against a target of 11, and 15 SAIs issued their reports compared to the target of 23. Currently, six more SAIs have finalised their reports but are yet to formally issue or publish them due to the non-completion of their internal approval processes which takes more than expected time. Several SAI audit reports are in their last stages of quality process in the SAI after which teams will send them for approval by the respective management.

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	1,225,275	812,858	34%
Allocated Overheads costs	1,936,808	1,452,104	25%
Direct Staff Costs	7,250,754	4,644,973	36%
Delivery Costs	4,297,460	3,048,059	29%
Sum	**14,710,297**	**9,957,995**	**32%**

Direct staff costs reflect an underspend of 36%, primarily due to more time spent by managers in Professional SAIs workstream, the late onboarding of a new manager and the transition of senior coordinators to another department.

The savings in allocated overheads is partly a result of reduced allocation of overheads at the organizational level to the work stream. Savings in allocated staff and a complement of overhead costs is owing to lower actual Full Time Equivalent staff positions for the work stream than planned.

For direct delivery costs, there is a 29% underspend, which can be attributed to a smaller-than-expected resource person team, lower-than-anticipated costs for the in-person events and decision to contribute to some stakeholder events online instead of travelling there. We have plans to use the carry forward amount for the digitalization of learning contents in 2025.

I. Our risk management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response *(Tolerate, Treat, Transfer, Terminate)*	Control Measures/Assessment
1) Lack of 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. • Leverage partnerships with SAIs and other stakeholders to mobilise resources.
2) Inability to address the diversity of SAI needs: IDI is not able to meet the needs of SAIs with diverse capacities in auditing technology, climate change, equality, and SDGs.	High	Moderate	Treat	• Build resources and educational material that can be adapted to different environments as per needs. • Focus on capacity development of SAI auditors who can work with global products at the SAI level. • Explore providing support at global, regional and SAI levels. • Ensure regional balance in global resource teams. • Constant dialogue with INTOSAI bodies, regions and SAIs to understand their needs.
3) Timeliness of initiatives: IDI is not able to deliver initiatives on emerging topics such as technology, climate change, equality and inclusion, and SDGs on time and either loses momentum or delivers initiatives ahead of time.	High	High	Treat	• Ensure the ability to deliver highly expected and demanded initiatives on relevant topics on time. • Ensure the availability of resources to deliver the initiatives as per the operational plan.
4) Alignment of strategic audit plan: SAI strategic audit plan is not aligned to the audit strategies developed under LOTA, EFA and SDGs	High	Low	Treat	• Include categories of technology, equality and SDGs in the planning for impact model. • Support SAIs in linking the work done for developing subject-specific audit strategies to the overall strategic audit plan of the SAI.
5)Buy-in by SAI Leadership: Participation of SAI leadership at different levels does not support	High	Low	Treat	• Engage with SAI leadership right at the beginning of the

the change and the SAI fails to comply with the statement of commitments				initiative to have leadership buy-in • Besides heads of SAIs, we can involve different levels of SAI leadership and create awareness about the initiative. We can especially engage with the functional and operational leaders.
6)Resistance to change: SAI is not willing to change the ways of working and adapting to the required change.	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.
7) 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	High	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. • Scale up based on availability of resources.

J. Reflections and looking ahead

- Hybrid events offer the advantage of reaching broader audiences, but they also present unique challenges compared to fully in-person or online events. Key lessons for hosting successful hybrid events include thoroughly testing broadcasting and interpretation equipment and developing engagement strategies that cater to both in-person and online audiences.
- There was a need to focus specifically on technology audit streams. We have done that by carving out long term initiatives like SAI Audit Analytics and SAI Technology Audits from the LOTA Pioneers.
- As SAIs need much longer time frames to issue and publish reports, we need to factor this in while setting more realistic targets.
- In the EFA Changemakers initiative succeeded raising awareness and advocacy for inclusion. However, the coordination between the changemakers for audit and strategy did not work out in all cases. There is a need to find mechanisms for proving the integration of these two pieces of work in future initiatives.

Stenersgata 2, 0184 Oslo, Norway

www.idi.no