

IDI ANNUAL REPORT 2024

Well Governed SAIs

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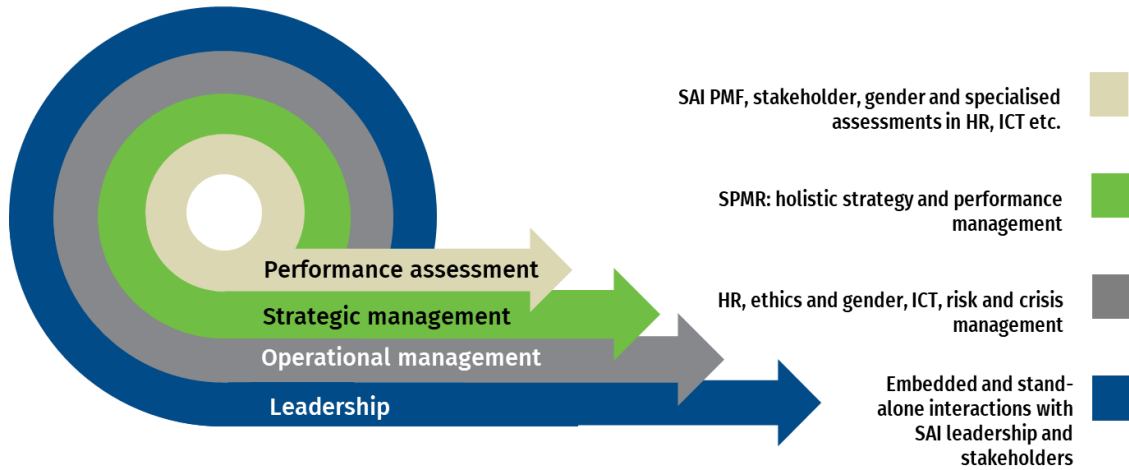
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A. Our objective

The Well-Governed SAI work stream supports SAIs to lead by example and ensure good governance in their management and operations. The work stream enables SAIs to improve and demonstrate accountability, transparency, sustainability and integrity in their management, performance, and processes. SAIs can thereby act as model institutions for government and public-sector entities.



B. Our value addition during 2024

Well Governed SAIs 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 %
8	80	375	115	51	42.7

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.

In 2024, the Well-Governed work stream provided support to 502 SAI staff of 63 SAIs in the context of long-term capacity development initiatives. 17 SAIs participate in more than one initiative. SAI staff underscore the effectiveness of this support. In all course evaluation surveys administered after events, across work stream initiatives, more than 90% of respondents expressed they were either satisfied or highly satisfied with the course. Another 658 persons took part in training, knowledge/ sharing and awareness-raising activities.

- **Methodological development:** A key activity for the year was the revision of the SAI Performance Measurement Framework (SAI PMF). This included aligning the framework to the approved changes in ISSAI 150 and ISSAI 140, as well as scoping and consultations for further updates and changes. Towards the end of 2024, the changes were tested in selected pilot SAIs. MASTERY was revised to offer a refreshed and more holistic didactical approach for leadership development. CRISP started to develop a risk management maturity assessment tool that is aimed to assist SAIs in identifying gaps and approach to fill them.
- **Launch of new rounds of four initiatives:** Under SPMR, 12 new SAIs in OLACEFS and CAROSAI commenced their participation in the new dual Spanish/ English speaking round. TOGETHER supports 6 new SAIs in CAROSAI, 8 SAIs in CREFIAF and 7 in ARABOSAI on Human Resource Management (HRM) fundamentals. CRISP supported 10 new SAIs from ASOSAI, ARABOSAI and CREFIAF in risk management. pICTure supported 10 new SAIs in ASOSAI and ARABOSAI in ICT strategy development.
- **Roll-out of new elements under existing initiatives:** This includes the Information Security and Leading Digital Change modules under pICTure, and the pilot of the risk maturity assessment tool under CRISP. 6 SAIs are supported under the information security module and the leading digital change was delivered to participants from 13 SAIs.
- **Increased focus on cross-cutting activities:** The How-to-Governance podcast published three new episodes in 2024. The SAI Governance Academy captured a much broader group of participants as compared to its pilot round, with 25 SAI staff from 13 countries across three INTOSAI regions.
- **Provision of SAI-level support:** Four country-level support projects commenced, covering the SAIs of Nigeria, Paraguay, Tajikistan and Zambia, and delivered jointly with the Independence work stream. The SAIs of Maldives and Tanzania also benefitted from SAI-level support in the areas of risk management and staff ethics management respectively. Some of the results of those efforts are the presentation of two strategic plans and a risk management strategy supplemented by an improved risk register.

C. Our partners

2024 saw a continuation, and in some cases expansion, of key partnerships. These include the INTOSAI Capacity Building Committee (CBC) as the governance lead under SAI PMF, as well as the Swiss State Secretariat for Economic Affairs (SECO) that provides financial support for the work stream. In addition, an Independent Advisory Group (IAG) consisting of SAIs and donors is providing strategic advice to the implementation of the SAI PMF strategy. SAI Indonesia provides in-kind support to SAI PMF through a staff member part-time seconded to IDI. Other partnerships include GIZ for PICTURE; International Monetary Fund (IMF), World Bank (WB), European Investment Bank (EIB) and OECD for MASTERY and the Inter-American Development Bank for SPMR and eSAI PMF. We also collaborate with OECD-SIGMA both thematically and on concrete support to SAIs. We collaborated with the University of Castilla- la Mancha (UCML) in delivering the Leading Digital Change workshop under pICTure. This included support for hosting

and content delivery. We will also continue to pursue new partnerships, both with interested donors, as well as with peer SAls and other organizations that can enhance and support delivery.

In 2024, the work stream benefitted from in-kind support by resource persons from the SAls of Albania, Cameroon, Morocco, Senegal, Egypt, Iraq, Jordan, Palestine, Indonesia, Zambia, Norway, Tunisia, the Gambia, Philippines, Uganda, China, USA, Jamaica, Costa Rica, Sweden. Furthermore, from the regional Secretariats of AFROSAI-E, CREFIAF, CAROSAI and PASAI. Other in-kind support included the hosting of workshops in SAls' premises such as Senegal.

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).

D. Our delivery mechanisms

The work stream employs a variety of delivery mechanisms, which are selected and tailored to the needs and context to support efficient and effective delivery:

- **A blended learning approach:** Wherever suitable, eLearning is used as a cost-effective approach that allows for stronger breadth and outreach. This is paired with targeted face-to-face interventions to facilitate deeper learning and application. In 2024, blended learning was applied in SAI PMF (repeat assessment course), SPMR (stakeholder analysis, operational planning), pICTure (SAI ITMA assessment, implementation and reporting), TOGETHER (HRM fundamentals in English, French and Arabic) and CRISP (fundamental concepts in English and French).
- **Face-to-face workshops:** Those are organized whenever a concentrated effort is expected from teams. A SAI PMF advanced course took place in the Philippines. SPMR organised two strategic planning and two implementation and reporting workshops, as well as a leadership kick-off event for the OLACEFS region. CRISP organized two risk management workshops. pICTure organized two workshops on ICT strategy development (ARABOSAI and ASOSAI), one workshop on leading digital change and one workshop on information security. TOGETHER organised two in-person HRM Peer Review and Planning workshops, one ARABOSAI and one in CREFIAF region. Two leadership masterclasses and the SAI Governance Academy also took place in 2024.
- **Learning and development meetings:** Such meetings facilitate leveraging on the knowledge and experience of peers from the INTOSAI community and beyond. In 2024, two meetings informed the revised MASTERY approach. IDI and resource persons also convened to discuss and further develop the approach and methodology under TOGETHER.
- **Webinars, showcase and awareness raising events:** Those are open participation events that aim to engage a broad spectrum of audiences and share highlights and key messages related to current and upcoming work. They often take the form of a discussion between the WGS team and guest speakers. One such event was the Open House for the TOGETHER initiative in CAROSAI region, which took place in June. The How-to-Governance podcast series, which explores future trends for SAI governance, recorded three episodes in 2024, with a fourth one under preparation. In cooperation with CEDEIR, which supports SAI PMF implementation in OLACEFS, a two-day online event on the use and results of the tool took place in November.
- **Guidance materials:** In 2024, work continued on the revision of the SAI PMF framework, with the aim of presenting the updated version for approval at the INCOSAI in October 2025. Other guidance work is in progress, such as related to ICT governance and strategic management, as well as sustainability reporting by SAls.
- **In-country support:** A major new activity in 2024 was the provision of in-depth support to the SAls of Tajikistan, Nigeria, Paraguay and Zambia. The SAls were selected based on criteria agreed with SECO and delivered jointly with the SAI Independence work stream. The aim is accelerating performance improvements in governance and independence, which are often closely intertwined.

The Tajikistan and Zambia projects were successfully finalised, while a few outstanding activities remain for early 2025 in Nigeria and Paraguay.

E. We delivered on our 2024 plans

Strategic Management

In 2024, the revision of the SAI PMF to align the framework with the approved ISSAI 140 and ISSAI 150 was completed. The revision process also included addressing comments from the global consultation conducted in 2023. The draft revised framework was tested in selected SAIs to determine the applicability of the revisions to SAIs in different contexts. The final revised draft framework was earmarked for public exposure in January 2025.

The adoption of SAI PMF has continued to grow. In 2024, five SAI PMF reports were finalised with one being published. e-SAI PMF was modified based on users' feedback and to integrate the new changes in the framework. There is a steady rise in the number of SAIs using the e-SAI PMF. As of December 2024, eleven SAIs had conducted their assessments using the e-SAI PMF and five SAIs confirmed their decision to use the application on their new assessments in 2025. To strengthen SAI PMF capacities in INTOSAI regions further, a SAI PMF advanced training was conducted for SAIs in ASOSAI. The SAI PMF repeat assessment self-learning course in Spanish, French and Arabic was being finalised as of December 2024. The launch of the course in the three languages is expected in February 2025. A global online independent review training was not conducted due to the reprioritisation of the planned activities.

In 2024, SPMR continued its rollout in English and French for SAIs in the ASOSAI, AFROSAI-E, ARABOSAI, and CREFIAF regions. Activities included support for conducting SAI PMF assessments, a face-to-face strategic planning workshop, an eLearning operational planning workshop, and a final in-person session on implementation and reporting. By the end of 2024, most SAIs were still finalising their SAI PMF assessments, except for one, which had been independently reviewed and published. In terms of strategic planning, one SAI successfully approved and published its strategic plan, while others remained in development.

In the second quarter of 2024, consultations were launched, and applications were opened for a new, fourth round of SPMR, now offered in English and Spanish targeting the CAROSAI and OLACEFS regions. As a result, 12 SAIs (six per region) were selected. In the last quarter of the year, an in-person kick-off meeting for SAI leadership was held, and SAI PMF training was delivered in Spanish for the OLACEFS region. Since the selected SAIs from the CAROSAI region had already conducted their SAI PMF assessments and stakeholder analyses, SPMR delivery activities are set to begin in 2025.

In ongoing rounds of SPMR, four resource persons from Albania, Costa Rica, Indonesia, and Zambia are playing an integral role in all initiative activities. They act with significant independence, particularly in facilitating workshop sessions—demonstrating the growing capacity of SAIs (they represent) from the first two rounds of SPMR.

Operational Management

In 2024, pICTure rolled out its ICT strategy module in English for SAIs in ASOSAI and ARABOSAI. This included support for conducting their SAI Information Technology Maturity Assessment (ITMA) assessments, developing the ICT strategy and develop action plans. By the end of 2024 three SAIs have drafted their strategies while five have completed their SAI ITMA assessments. The remaining are in a process of finalising their assessments. The first workshop on leading digital change was successfully delivered with participants from the ICT strategy module and the information security module. Experience and knowledge were shared among participants and various experts. Among them consultant (with extensive experience from digital

transformation in ECA), World Bank, University of Castilla- la Mancha, SAI Spain and IDI. Topics such as technology trends, ICT governance, managing change and innovation and design thinking was covered. The information security module was delivered to six SAIs. This includes support for conducting an information security maturity assessment following ISO standards, develop a security policy and develop action plans. All the SAIs have completed their assessments, three have developed their policy and four have developed action plans. The work on the ICT governance guide has progressed but the guide could not be finalised by the end of 2024 due to capacity constraints.

The piCTure initiative has also benefitted from in-kind support by resource persons from the private sector. They have together with resource persons from the SAIs greatly contributed and played an instrumental part to all activities delivered. The dynamic discussions between persons from different backgrounds has contributed to the delivery.

In 2024, the TOGETHER initiative significantly expanded its regional and language-based rollout following the English pilot conducted in 2022-2023. It was introduced in ARABOSAI, CAROSAI, and CREFIAF. In these regions, the revised and adapted eLearning Course on HRM Fundamentals for SAIs was offered to 22 SAIs (eight in ARABOSAI, six in CAROSAI, and eight in CREFIAF), bringing the total number of SAIs that have benefited from the initiative so far to 36. Participating SAIs in the 2024 rollout also received assistance in mapping their HRM strengths and weaknesses against the TOGETHER maturity model, which helped prioritise actions for enhancing critical aspects of their HRM systems. In-depth support to the SAI of Tanzania in Ethics management, Gender, Diversity, and Inclusion in workforce management continued. This country-level support focuses will extend to additional SAIs from the ARABOSAI, CAROSAI, and CREFIAF rollouts in 2025.

Risk and resilience

In 2024, CRISP offered two risk management workshops that were attended by 20 staff from 10 SAIs from ASOSAI (in English) and CREFIAF/ARABOSAI (in French) regions. Those workshops were followed by regular online meetings to offer continuous follow-up and support to the participating SAIs. Out of the 10 SAIs who attended, eight have delivered as expected through the adoption of a risk management policy and, for some of them, the production of a risk register. All French speaking SAIs participating in the Round III of SPMR were involved in the risk management activities. SAIs from the ASOSAI region participating in Round III of SPMR didn't choose to enrol in the risk management initiative. CRISP started discussion with both piCTure and System of Audit Quality Management (SoAQM) to develop relevant documents exploring the linkages between risk management and ICT and System of Audit Quality management with a view to advise interested SAIs in aligning their approaches and processes.

In 2024, MASTERY offered two masterclasses. The existing masterclass on SAIs and Public Financial Management-a foresight exercise took place in French (June 2024 in Abidjan), while the Inclusive Leadership topic was offered in English (August 2024 in Oman). The concept for a new masterclass on leading change was developed, but roll-out of the event was cancelled. The main reason behind this was that the entire Mastery concept underwent a revision starting August 2024. This led to a new, more comprehensive approach, centred around a three-module comprehensive curriculum focusing on leadership development. Much of the existing masterclass material, including the topic on leading change, will be integrated and streamlined into the refreshed approach. The SAI Governance Academy took place in December 2024 with 25 SAI senior management staff from 13 SAIs across three continents.

F. We were sensitive

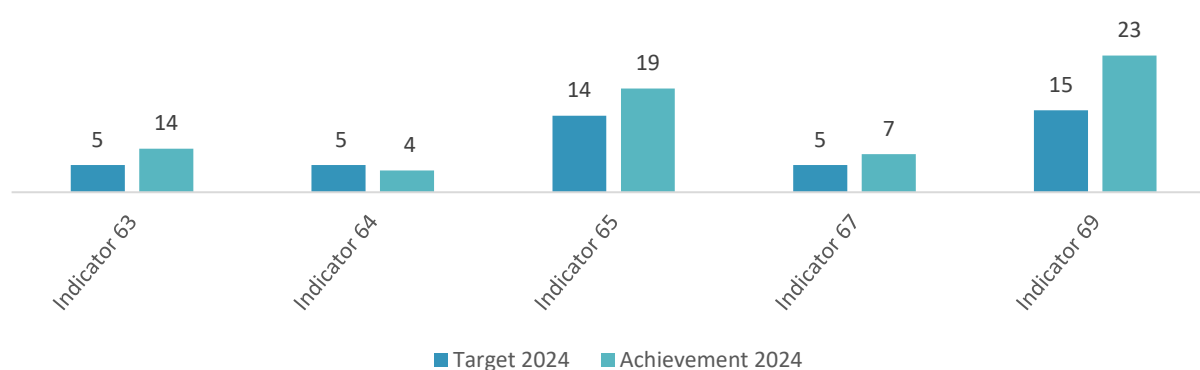
In 2024, the workstream's contributions to gender and inclusion took various forms. Firstly, through the TOGETHER Initiative's education package on HR Fundamentals for SAIs, participants received ongoing training to promote more inclusive workplaces. Gender, inclusion, and diversity are integral components of the TOGETHER Initiative, and participating SAIs were also informed about their maturity levels concerning these aspects in their HR systems and practices. Secondly, the SAI PMF revision process undertaken in 2024 provided an opportunity to better integrate gender and inclusion considerations into relevant indicators and dimensions of the framework. Furthermore, under the SPMR, we continued to encourage SAIs to include gender and inclusion analyses when assessing their current situation, alongside the SAI PMF assessments and stakeholder analysis. Another significant aspect of the workstream's contribution to gender and inclusion in 2024 was the internal consultation on the IDI draft gender and inclusion analysis guide. This consultation gathered perspectives from various initiatives within the workstream in preparation for the implementation of the guide in 2025.

G. Performance against our targets

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

Indicator No.	Indicator Description
63	Cumulative number of SPMR SAIs with an improved strategic management process as demonstrated by improvement of score in at least one dimension of SAI-3
64	Cumulative number of IDI-supported SAI PMF assessments (through facilitation and/or IR support) that are reported as being used as a basis for strategic planning and/or capacity development
65	Cumulative number of CRISP participating SAIs with improved risk/crisis/business continuity management practices
66	Cumulative number of pICTURE SAIs that demonstrate improvement in at least one aspect of ICT governance ²
67	Cumulative number of TOGETHER SAIs with an improved HR management process as demonstrated by improvement of score in at least one dimension of SAI-22
68	Cumulative number of SAIs with Heads demonstrating strengthened knowledge/ follow-up actions after participation in IDI masterclass ³
69	Cumulative number of SAI middle management staff that participated in Governance Academy that successfully complete curriculum (evidenced by completing the end of course assignment)

Target vs Achievement 2024: Short Term Outcome Indicators

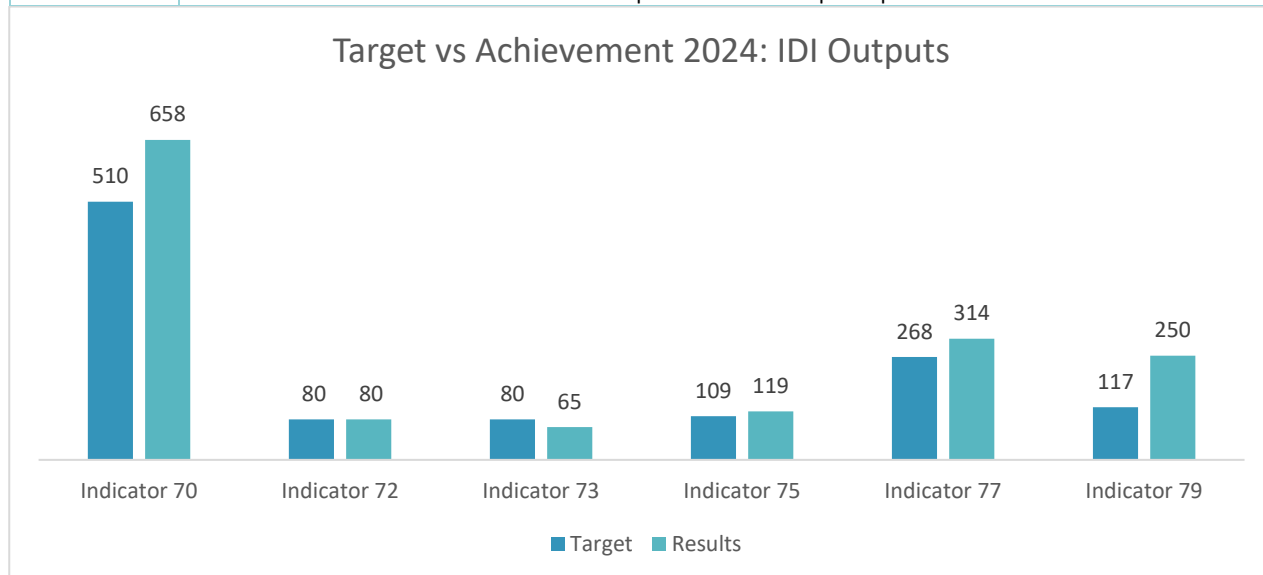


² Target and Results for 2024 is zero

³ Indicator to be redesigned follow redesign of approach to MASTERY initiative

Select Work Stream Outputs in IDI Results System 2024-2026

Indicator No.	Indicator Definition
70	Cumulative number of SAI staff and resource persons who have participated in SPMR activities
72	Cumulative number of SAI PMF assessments (all countries) where IDI has facilitated the issuance of an IR statement demonstrating independent verification of facts, as well as proper application of the SAI PMF methodology.
73	Cumulative number of SAI staff and other stakeholders that have participated in any of the SAI PMF courses
75	Cumulative number of SAI staff and resource persons who have participated in CRISP activities
77	Cumulative number of SAI staff and resource persons who have participated in pICTURE events
79	Cumulative number of SAI staff and resource persons who have participated in TOGETHER events



The only output indicator that did not meet the 2024 annual target was on the number of participants in SAI PMF training courses. The main reason for this is that a planned course was rescheduled to 2025, to allow for more time to be allocated to the revisions and testing of the SAI PMF framework.

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	2,216,335	2,127,446	4%
Allocated Overheads costs	3,503,389	3,800,506	-8%
Direct Staff Costs	12,844,359	12,958,999	-1%
Delivery Costs	12,755,620	11,529,760	10%
Sum	31,319,704	30,416,710	3%

I. Our risk management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (<i>Tolerate, Treat, Transfer, Terminate</i>)	Control Measures/Assessment
Available expertise	Medium	Medium	Treat	A framework contract for leadership experts for Mastery and the SAI Governance Academy was

The work stream has launched several initiatives which require different expertise while counting on a limited number of staff, hence a potential lack of expertise to deliver the initiatives				finalised together with the SAI Young Leaders initiative, expanding the pool of external experts on this topic. - Continued collaboration with external experts on digitalization and public finance management. - Pools of resource persons were maintained and, in some cases, expanded (for example, Arabic-speaking resource persons on HRM)
Absorption capacity of participating SAIs The SAI may lack the capacity to absorb and sustain initiatives delivered by the work stream	Medium	Low	Treat	SAIs from CAROSAI participating in both SPMR and TOGETHER can benefit from a coordinated approach and synergies that reduces their workload burden
SAIs needs and expectations Work stream initiatives are very different in nature and require different maturity level	Medium	Low	Treat	- Extensive discussions took place with SAIs prior to them joining an initiative to ensure initial understanding and a good fit. This included written information, bilateral meetings, Open House presentations. - A baseline assessment was conducted in SPMR, pICTure, CRISP and TOGETHER to properly understand maturity and needs of SAIs.
Buy-in by SAI Leadership Participating SAI leadership at different levels do not support the change and the SAI fails to comply with the statement of commitments	High	Low	Treat	- Leadership kick-off conducted in SPMR. - SAI Governance Academy supports buy-in and understanding among senior management. - pICTure Leading Digital Change workshop supports understanding and buy in among senior and middle management.
Quality of training material and resources The training material and resources may not add value.	High	Medium	Treat	- Training material continuously updated and tailored, for example for TOGETHER in ARABOSAI and in CREFIAF. - Follow IDI Quality Management for Published IDI Documents, Policy & Guidance.
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	- Focus on creating synergies with other initiatives such as: - Initial exploration of synergies between pICTure and LOTA that will continue. - CRISP started to work with SoAQM to align approaches in risk management. Similarly, CRISP is working with LEG SAI about legal risks. - SAI PMF started working with SoAQM to reflect quality management in the revised framework. - Involvement of IDI staff from other work streams to support capacity

J. Reflections and looking ahead

Across the work stream, there has been progressive expansion of the involvement of resource persons to support implementation. For SPMR, four resource persons from Albania, Costa Rica, Indonesia, and Zambia played an integral role in all initiative activities. This included follow-up of SAIs and facilitating workshop session. A total of 12 resource persons support the implementation of TOGETHER in three different languages, while five SAI staff with expertise on risk management are involved in CRISP. In addition, for pICTure, the continued involvement and interaction between resource persons from SAIs and resource persons and experts from organisations outside of INTOSAI and private sector is worth noting.

SAI PMF awareness-raising is critical to supporting the rollout of the framework. The revisions to SAI PMF entail updates to the guidance materials and sensitisation of assessors on the new changes. The active involvement of regional bodies in SAI PMF implementation cannot be overemphasized, hence the need for continued capacity building of the regions. e-SAI PMF is a game changer in attracting SAIs to adopt the framework and ensuring cost-effective and timely assessments.

During 12 months after the initial training workshop, CRISP team organised quarterly follow-up online meetings which appeared to be key to ensure that participating SAIs delivered as expected.

SPMR's third round began with a leadership kick-off meeting, which proved to be an effective approach in securing SAI leaders' buy-in. This facilitated smoother communication with SAI heads when challenges arose during implementation. The newly launched eLearning course on operational planning was also a success, generating strong interest from participating teams, with over 100 registrants in total. This highlights the potential of online tools and resources, which should be further explored and developed. Another key strength of this round was the active involvement of resource persons.

There is a growing need to capacitate SAI senior management. This year's SAI Governance Academy enjoyed a strong interest, with all 25 available slots being taken up quickly. It was not possible to accept all SAI senior staff that applied. MASTERY, which is aimed exclusively at Heads of SAIs, also receives regular inquiries from SAI senior management, such as deputy Auditor Generals, chiefs of staff, in terms of opening up for participation.

At the same time, with a growing number of leadership-level interactions, it has become critical to ensure efficiency and limit the time and travel burden for busy Heads of SAIs and senior staff. To the extent possible, such high-level events have aimed to combine themes and objectives. For example, the Brokering Upscaled SAI Support (BUSS) workshop in ARABOSAI was complemented by an engagement with SAI leadership on the topic of independence. The SPMR leadership kick-off took place at the auspices of the OLACEFS assembly.

The nomination requirements for the SAI Governance Academy were more strict to ensure participation at the middle/ senior management level. As a result, both the relevance of topics such as leading teams, and the quality of the discussions could successfully be improved as compared to the inaugural round in 2023. Offering the Governance Academy to SAIs that are involved in the long-term capacity development initiatives of the work stream ensures value added as SAI senior management obtains better understanding of those.

Although it involves various practices depending on the institutional model of each SAI, effective human resource management is increasingly regarded by SAIs as a critical element for performance, achievement of objectives, and the creation of sustainable impact for the organisation. This perspective is reflected in the increasing number of participating SAIs in TOGETHER, with a total of 36 since the initiative was launched in 2022. In addition to HR officers, involving SAI staff with people management responsibilities has proven to enhance the likelihood of successful implementation and facilitate the translation of the initiative's outputs into tangible outcomes.

SAI-level support can fit well in conjunction with ongoing participation in a governance initiative as demonstrated by Nigeria (participating in SPMR) and Zambia (participating in CRISP). Several such SAIs are therefore put forward for consideration for SAI-level support in 2025. The scoping of countries to be considered under Component 3 best done in a joint exercise to facilitate comparison and selection.

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