



**STRATEGIC  
PLAN**  
2019 - 2023



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## MESSAGE FROM THE IDI BOARD

We are delighted to present the 2019-2023 IDI Strategic Plan. This plan sets out how IDI will support SAIs in developing countries in their efforts to sustainably enhance their performance and capacity for the benefit of their citizens.

Evaluations and feedback from SAIs and other partners show that IDI has been largely successful in implementing its 2014-2018 Strategic Plan. This new plan builds on the past successes of INTOSAI and IDI, while demonstrating a clear ambition to scale up the support to SAIs in developing countries, provide long term, predictable and sustainable support in areas that are critical for SAI performance, and to provide this support in a more effective manner.

SAIs are dependent on the environment in which they operate. The Global SAI Stocktaking Report 2017 showed that SAI performance is improving in many areas, but that SAIs face serious constraints in critical areas such as independence and professionalisation. A major strategic shift in this plan is the introduction of long-term work streams that will provide scaled-up, holistic, tailored support to SAIs in the areas of independence, governance, professionalism and relevance. This corresponds to the needs expressed by SAIs and the key challenges identified in the Global Stocktaking Report.

Recognizing that each SAI faces unique challenges and opportunities, we endorse the continued efforts to provide SAI-level support within each work stream and bilaterally to SAIs facing significant challenges. This will complement IDI's primary focus regional and global initiatives and ensure that no SAI is left behind. We are also pleased to see the integration of gender into this Strategic Plan. We believe this will provide an increased focus on gender within IDI and increase awareness, innovative thinking and inclusion of gender issues in the way SAIs conduct audits.

While the IDI is organised as a separate legal entity, it is an INTOSAI body, as reflected in the INTOSAI Statutes and the INTOSAI Strategic Plan. This plan therefore builds on INTOSAI's achievements such as the International Standards for SAIs, aligns with the INTOSAI Strategic Plan and supports INTOSAI's strategic objectives and cross-cutting priorities.

IDI aims to lead by example in the SAI community. In developing this plan, stakeholder consultation was given the highest priority. IDI conducted a stakeholder analysis and survey, followed by face-to-face and video conferenced focus groups. The results were synthesised to produce a series of key issues, which were then explored in greater depth to develop a set of strategic choices. The emerging strategic direction and options were further discussed with INTOSAI Committees, Regions, and donors. At a meeting in June 2018, the IDI Board set the strategic direction for this plan, after which the Strategic Plan document was developed and published for wider stakeholder consultation before being discussed and approved at the November 2018 IDI Board meeting. In November 2018, the INTOSAI Governing Board supported a motion calling for the 2019 INTOSAI Congress to endorse this plan. This consultative process was designed to ensure alignment with the INTOSAI strategic plan, and broad ownership across the INTOSAI community and among other stakeholders, including donors, UN agencies and relevant civil society organisations (CSOs).

We very much look forward to working with the INTOSAI community, development partners and other stakeholders in implementing this Strategic Plan as a concerted effort and contribution towards strengthening public sector auditing for the benefit of citizens around the world.

## MESSAGE FROM DR. HARIB AL AMIMI

President of the State Audit Institution of the United Arab Emirates, and Chair of the INTOSAI Governing Board

It gives me great pleasure to provide a message of support to the IDI Strategic Plan 2019-23. Throughout my tenure as INTOSAI Chair, the role of IDI cannot be underestimated. A critical challenge that has emerged over the past decade has been balancing the ambition of delivering improved effectiveness with the realities of SAI capacities.

IDI to a large extent is our eyes and ears, however the organisation must also demonstrate value to all its stakeholders, including development partners. This can lead to challenges, such as attempts to demonstrate results in shorter timeframes than may be realistic. A good example of this is ISSAI implementation. The 3i programme has been on-going for almost 6 years and has yielded substantial results. However, the initial expectations of development partners and the audit community was that this process could be done within a shorter timeframe.

It is with this in mind that the emergence of work streams is welcomed. SAI independence is being challenged, the audit landscape is ever evolving, and more is expected to be achieved with often fewer resources. Against this backdrop the long-term strategy of professional SAIs that are well-governed and independent is crucial. All these attributes are necessary to ensure our continued relevance and sustainability. This is what IDI will continue to facilitate within our SAI environment.

The other important question the strategy effectively addresses is the 'how'. Models for building partnerships with SAIs, Regions and other stakeholders can be complex, and accountabilities and responsibilities need to be precise. The different approaches are also complimented with well-established IDI initiatives, such as the SAI Strategic Management Handbook. Ensuring that the best approach is available for the various types of interventions is crucial to the potential success of the projects. IDI is open and innovative in this regard and offers interesting models.

Another crucial role IDI plays is as an information hub for the INTOSAI community. The 'Global Survey and Global SAI Stocktaking Report' allow IDI to play an important role in bringing the INTOSAI and donor communities together. IDI also provides an important feedback loop between global policy and standards, and experience from country-level implementation.

Presentations made by IDI at key INTOSAI fora provide a mirror to the thoughts of key stakeholders, as well as benchmarking between SAIs. IDI's expert knowledge of the SAI environment allows for insightful interpretation beyond a typical consultancy. Their knowledge and experience is a form of accountability on all INTOSAI members. I am grateful for this.

A final observation is the success of IDI during the past strategic cycle. The growth in staff numbers and programmes offered and delivered is welcomed by all the INTOSAI community. This success leads naturally to many of the ideas and initiatives included in this Strategic Plan. I have every confidence that this next cycle will yield even more of the energy, enthusiasm and positive outcomes to which we as the SAI community have grown accustomed.





# A EXECUTIVE SUMMARY OF THE IDI STRATEGIC PLAN 2019-2023



## IDI Vision, Mission and Principles

### OUR VISION

Effective, accountable and inclusive Supreme Audit Institutions making a difference in the quality of public sector governance and service delivery for the value and benefit of citizens.

### OUR MISSION

The INTOSAI Development Initiative supports Supreme Audit Institutions in developing countries in sustainably enhancing their performance and capacities. IDI is a part of the International Organisation of Supreme Audit Institutions (INTOSAI) and works together with INTOSAI Goal Committees, Regional Organisations, SAIs and other partners for independent, well-governed, professional and relevant SAIs.

### OUR CORE PRINCIPLES

IDI's work is guided by three core principles. They have developed over time through our ethos as an organisation and through our long professional and organisational experience. They reinforce each other and contribute to achieving IDI's Vision and Mission:

Figure 1 IDI Core Principles

#### EFFECTIVE IDI

- Responds to SAI needs
- Strive for professional excellence
- Contributes to and facilitates SAI performance
- Innovates and adapts to the changing SAI environment
- Collaborates with INTOSAI and other partners for sustainable positive change
- Promotes internal cooperation and team spirit.

#### ACCOUNTABLE IDI

- Acts ethically and with respect
- Holds itself to account by measuring and reporting on performance
- Has open and transparent processes

#### INCLUSIVE IDI

- Promotes and supports gender equality and diversity in all forms
- Provides equal opportunity for participation
- Leaves no one behind by taking into account the needs of different types of SAIs and staff, including the most vulnerable

## Strategic Plan in a Nutshell: IDI's Value Proposition

IDI is a not-for profit, autonomous **INTOSAI body** mandated to support Supreme Audit Institutions (SAIs) in developing countries to sustainably enhance their performance and capacity.

IDI has been established as an **integral part of the INTOSAI community** and is unique in its mandate to serve the needs of all developing country SAIs while not being tied to any country's specific geographic or political interests. It is governed by prominent Heads of SAIs who are appointed on their professional merit, staffed with experienced professionals from the SAI, audit and donor communities, and able to draw on financial and in-kind support from SAIs and donors across the world. This makes IDI a **trusted partner of all INTOSAI bodies, regions and SAIs**, and gives it the ability to bring the SAI and donor communities together, and to resource capacity development initiatives for the benefit of all developing country SAIs.

IDI's work builds on the successes of INTOSAI, including the International Standards for Supreme Audit Institutions (ISSAIs). IDI maximises its value to SAIs by focusing on areas where its unique position and experience gives it a comparative advantage over other providers of support. IDI will make two strategic shifts from 2019:

- Focus its efforts on **four work streams** to support **independent, well-governed, professional and relevant SAIs**. These will be implemented at the global, regional and SAI-levels. Work streams will include developing and implementing Global Public Goods (GPGs), lessons learned, and education initiatives. It also involves creating resource pools, being a centre for knowledge and innovation, communication and advocacy work, and supporting groups of SAIs with similar needs.
- Start to fully integrate a **gender perspective** through a variety of measures, including the gradual integration of a gender analysis into the design and implementation of all IDI initiatives.

IDI will continue to provide **SAI-level support** to facilitate sustainable change, both within work streams and as provider of last resort for bilateral support. This support will target two groups: first, SAIs that show commitment and readiness in their participation in IDI initiatives but require deeper support to ensure sustainable change; and second, SAIs classified as being in fragile situations<sup>1</sup> and other SAIs facing significant development challenges.

IDI's involvement in global policy dialogue on provision of support to SAIs, combined with its experience from country-level implementation of audit standards, makes it uniquely positioned to serve as a key feedback loop between policy and practice. This includes providing valuable feedback to INTOSAI, the standard-setting body for public external auditing.

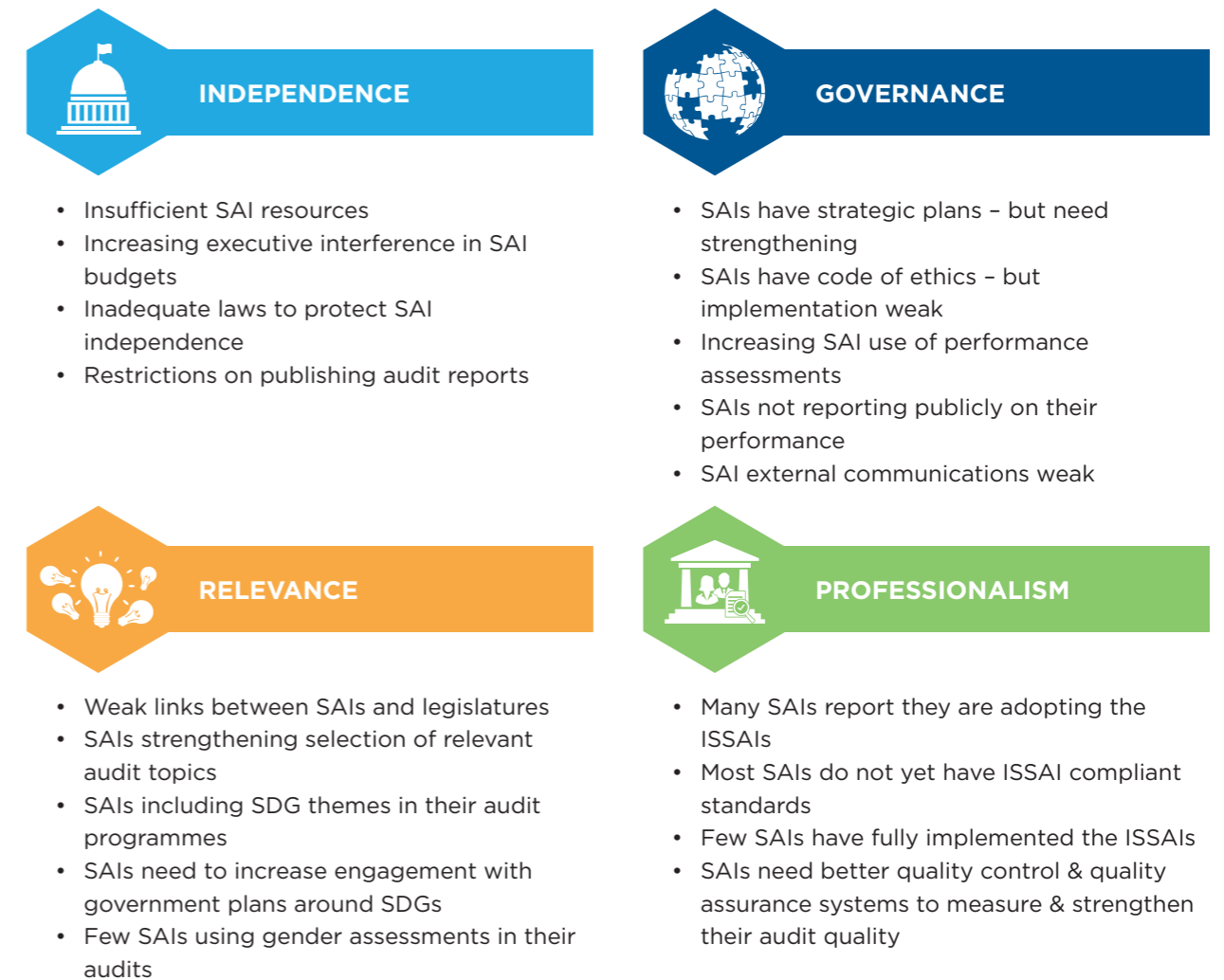
IDI also fulfils a **global role to strengthen support to SAIs**. This is achieved by supporting strategic partners, including INTOSAI Regions, and by measuring and monitoring SAI performance, matching SAI needs to providers of support, and engaging in advocacy and communications to maintain and strengthen support to SAIs. This global role includes functions that support the aims of the **Memorandum of Understanding between the INTOSAI and Donor communities**, based on coordination and dialogue between the INTOSAI-Donor Cooperation and IDI.

IDI's unique position allows it to deliver its support through a sustainable, needs-based approach which empowers SAIs while promoting gender-responsiveness and peer-to-peer cooperation as essential elements of long-term capacity development. This approach combines theory with practical application through initiatives such as facilitated organisational assessments, cooperative audits, professional education and quality review mechanisms. It brings together **institutional, organisational and professional capacity development** to deliver sustainable change in the **independence, governance, professionalism and relevance of SAIs**.

## THE GLOBAL STATE OF SUPREME AUDIT INSTITUTIONS (2017)

SAIs across the globe face many challenges in strengthening their capacities and performance to deliver value and benefits for citizens. SAIs often operate in constrained environments where basic systems of transparency and accountability are lacking. In some cases, SAIs must also deal with legislatures that do not fully support and use their work. The following diagram summarises the global state of SAI capacity and performance. Developing country SAIs generally lag behind, while least developed countries – including many fragile states – are significantly behind in most areas.

**Figure 2** The Global State of SAI Capacity and Performance



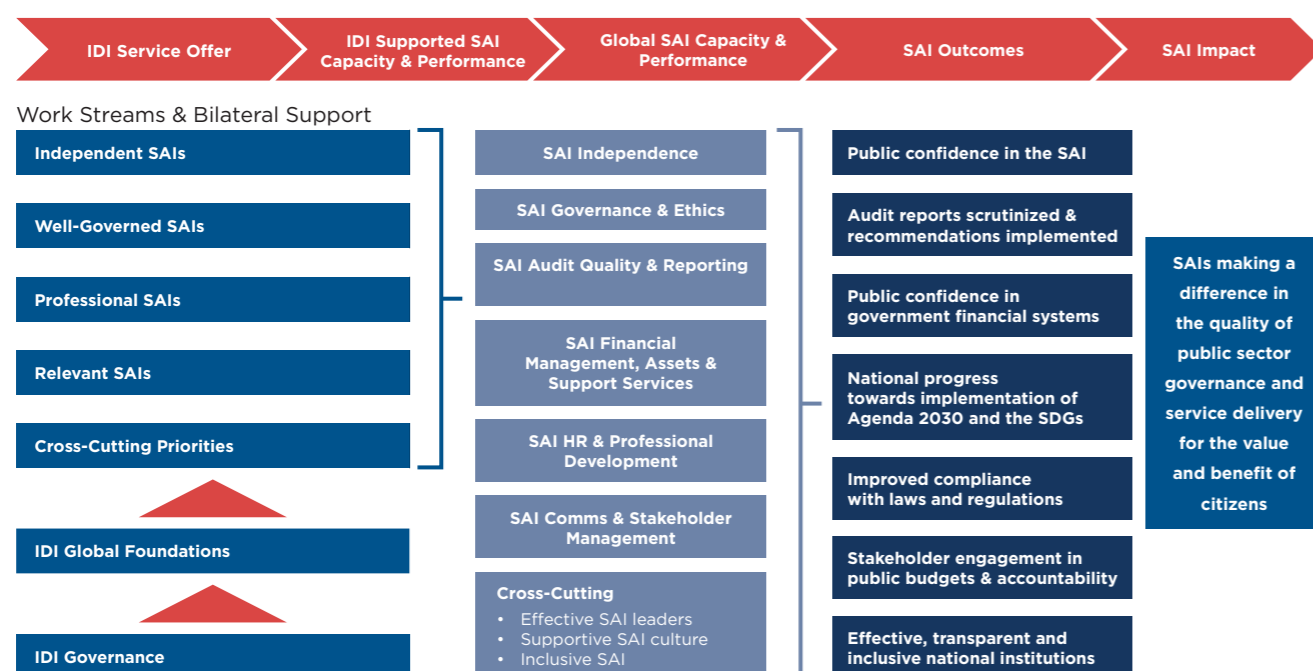
Source: Based on the IDI Global SAI Stocktaking Report 2017

<sup>1</sup> For a lack of common language across INTOSAI bodies and development partners, IDI will continue to use the international definition of fragile situations and the harmonised list of fragile situations issued by the World Bank Group as a starting point. However, within each work stream, IDI will also consider support to other SAIs in developing countries that are not on this list, but where the SAI faces significant development challenges.

## IDI's Strategic Priorities

In response to the challenges and needs faced by SAIs, IDI has identified certain strategic priorities geared towards adding value to SAIs. These take the form of **four work streams**, which are supplemented by cross-cutting priorities. Additionally, **four global foundations** will strengthen each work stream and the successful delivery of this plan. The results framework below shows the strategic priorities, what it takes to deliver them effectively, and what IDI hopes they will achieve. In setting these strategic priorities, IDI recognises that the needs and expectations related to SAI development are infinite, while resources are limited. IDI will therefore target its resources between and within its strategic priorities to manage the risk of spreading its resources too thinly.

**Figure 3** IDI Results Framework



### STRATEGIC SHIFTS TO INCREASE IMPACT AND SUSTAINABILITY

The point of departure for the 2019-23 Strategic Plan is a recognition of the need to enhance the **sustainability** of changes to SAI performance and capacity and to increase the **impact** that SAIs have on the lives of citizens. This requires providing support that is more long term and predictable, more focussed on SAI core priorities, better integrated, more gender responsive, and more effective at drawing on IDI's comparative advantages. This gives rise to two strategic shifts for IDI:

- A shift from programmes to **work streams** – continuous and regular capacity development support to SAIs, each of which cover a network of connected functions within an SAI.
- Integration of a **gender perspective** throughout the Strategic Plan. IDI will integrate gender analyses in the design and delivery of its initiatives and strengthen internal gender capacity.

The shift to work streams places additional recognition on the importance of **SAI-level support** to maximise the sustainability and impact of changes to SAI performance. IDI began to provide SAI-level support in the previous strategic planning period and will seek to consolidate this as a core feature of the work stream approach.

These strategic shifts also have the following profound implications for IDI as an organisation, the types of support provided by IDI, and the way in which this support is delivered.

- **Growth:** The strategic shifts will require a gradual increase in IDI staff and financial resources. Work streams are more resource intensive than programmes, as they include a more significant global element. They also include country-level support to those SAIs requiring deeper support to ensure change is sustainable. Further, IDI will scale-up its work on SAI independence, expand its bilateral support and seek to integrate a gender perspective across all initiatives.
- **Balancing the roles of enabler and provider of support:** On the enabler side, IDI will partner with and support INTOSAI bodies, especially Regions, in their provider role. It will also facilitate the matching of SAIs with providers of support. On the provider side, IDI will deliver its support to groups of SAIs under each work stream, as well as provide limited support to SAIs in fragile situations under its bilateral policy (as provider of last resort).
- **Strategic Partnerships:** Partnering has been, and will remain, one of IDI's core principles. Scaling-up the breadth and depth of IDI's work will require more in-depth and long-term partnerships with INTOSAI bodies, Regions and other organisations. IDI will build partnering into its delivery approach, explore innovative partnership models, and manage risks from partnering by providing support to strengthen key partners where appropriate, among other methods.
- **Targeting of SAI-level support:** Within each work stream, IDI will provide targeted SAI-level support based on a transparent selection processes. This support will be divided between two categories of SAIs. The first category will include SAIs which have exhibited a strong commitment to capacity development through their participation in IDI initiatives, but require additional support to ensure improvements are sustainable. The second category will incorporate SAIs currently operating in difficult environments and facing significant challenges.
- **Leaving no SAI behind:** IDI will maintain a balanced portfolio which includes initiatives that rely on mature audit and organisational capacity, initiatives tailored to SAIs in the early phases of development, and support for SAIs where basic audit and other systems do not function.
- **Ensuring resources are effectively targeted:** To ensure resources entrusted to IDI are used effectively, IDI will clarify its support principles and will develop guidance on the implementation, monitoring and follow-up of SAI readiness conditions and commitment statements. Persistent and significant breaches of SAI commitment statements may lead to new conditions for future support or could potentially impact the SAI's future participation in IDI initiatives.

### TRANSITION TO THE NEW STRATEGIC PLAN

IDI plans to transition to its new strategic priorities and make the strategic shifts over the first half of the strategic plan period. In some areas, the shift to work streams has already begun, while in other areas IDI has a portfolio of existing programmes which will be delivered to participating SAIs under their current format. The growth in IDI will be gradual. It is expected that these processes will not be complete until the end of 2021. This growth and the proposed transition depend on IDI's ability to secure a significant scaling-up of its resources. IDI will actively seek to expand its core (unearmarked) financial support, and support aligned to work streams and other strategic priorities. It will ensure support received is aligned with the IDI Strategic Plan and gives IDI flexibility and independence in implementation. The mid-term review of the Strategic Plan will provide an opportunity to assess the extent to which the transition to the new Strategic Plan has been made.



# B IDI STRATEGIC PRIORITIES

## Why Support SAIs?

Effective external government audit by SAIs is a key component of public financial management (PFM) and good governance. It also has a positive effect on the performance of the public sector and on reducing public sector corruption. Public sector audit is also recognised as a key factor in regaining confidence in governments and in strengthening state-society relations.

SAIs are key stakeholders in implementing the Sustainable Development Goals (SDGs). SAIs lead by example as effective, accountable and inclusive institutions, using their audits to highlight opportunities for public sector entities to improve their service delivery to citizens.

In addition, SAIs are key partners for development organisations that channel their funds through developing countries' government systems. SAIs help these organisations manage their fiduciary and development effectiveness risks. For these reasons citizens, governments and development partners all benefit from stronger SAIs (see also Annex 1).

## How Does IDI Contribute?

IDI contributes to SAIs becoming more effective, accountable and inclusive, enabling SAIs to make a difference to public sector governance and service delivery for the benefit of citizens. For SAIs to fulfil this role, they should contribute to outcomes from improved compliance with laws to progress towards the SDGs. For this, an SAI should deliver professional and relevant audit reports, lead by example in the public sector, and communicate effectively with stakeholders. This requires an SAI with professional staff, organisational capacity, an appropriate institutional framework including SAI independence, and an effective governance and PFM environment. SAIs also need strong leadership and an empowering, inclusive, and effective culture.

The components of an effective, inclusive and accountable SAI are shown below in IDI's **SAI Strategic Management Framework**. Six domains (A-F)<sup>2</sup> of SAI capacity and performance collectively contribute to the SAI outcomes and the SAI's role in improving the lives of citizens. **All IDI work is ultimately geared to enhancing the capacity and performance of SAIs in developing countries based on this model.** IDI delivers support to SAIs through four work streams (and three cross-cutting priorities), as illustrated in figure 3 above. These are IDI's **strategic priorities** and are further defined below.

### DEFINING GENDER

Gender refers to the roles, behaviours, activities and attributes that a given society at a given time considers appropriate for men and women. In addition to the social attributes and opportunities associated with being male and female and with the relationships between women and men and girls and boys, gender also refers to the relations between women and those between men. These attributes, opportunities and relationships are socially constructed and are learned through socialisation processes. They are context/time-specific and changeable. Gender determines what is expected, allowed and valued in a woman or a man in a given context. In most societies there are differences and inequalities between women and men in responsibilities assigned, activities undertaken, access to and control over resources, as well as decision-making opportunities. Gender is part of the broader socio-cultural context, as are other important criteria for socio-cultural analysis including class, race, poverty level, ethnic group, sexual orientation, age, etc.

*Source: UN Women*

<sup>2</sup> These domains are aligned with the SAI Performance Measurement Framework (SAI PMF), which provides a basis for assessing SAI need and measuring the performance of SAIs over time, based on the ISSAIs and other international good practices.



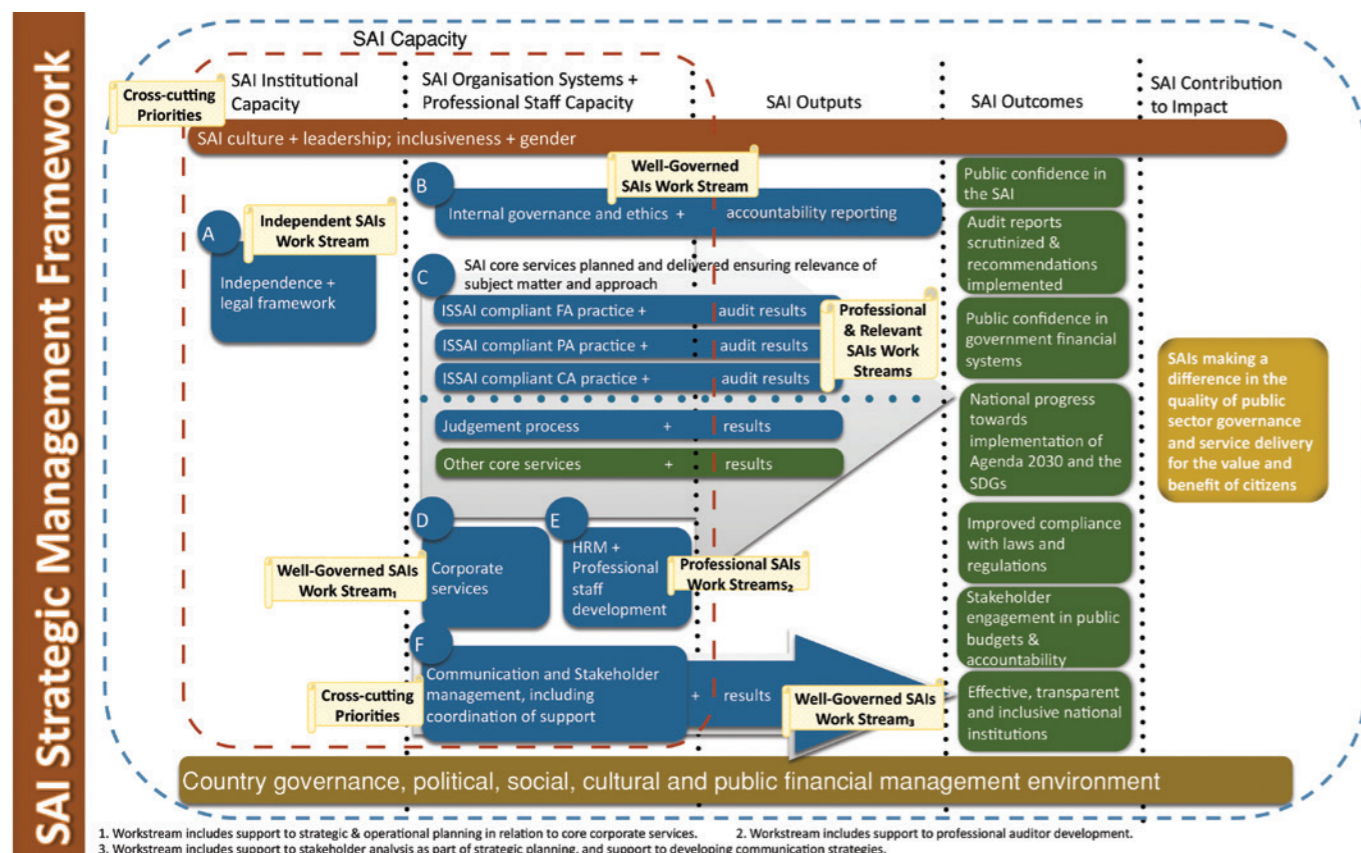
**WHAT DOES IT MEAN TO INTEGRATE GENDER IN IDI'S WORK?**

SAIs are key oversight bodies that can play an important role in enhancing gender equality through, among other things, auditing and reporting on the implementation of national gender laws, regulations, policies and international conventions, in terms of strengthening state-society relations, democracy and service delivery. Goal 5 of the United Nations Sustainable Development Goals (SDGs) strives to achieve gender equality and empower all women and girls. SDG 5 and all other SDGs serve as important basis for SAI work and thus for IDI. For IDI, integrating a gender perspective into the 2019-2023 Strategic Plan means that IDI's portfolio:

- ultimately benefits men, women, boys and girls while also seeking to empower women and girls
- integrates gender into the contexts of various IDI initiatives
- ensures a gender-balanced participation in and facilitation of IDI initiatives
- is managed by an organisation that itself aims for gender balance and gender equality

IDI will monitor, measure and budget for the integration of a gender perspective throughout its Strategic Plan. Chapter C gives examples of how IDI intends to integrate gender.

**Figure 4** SAI Strategic Management Framework

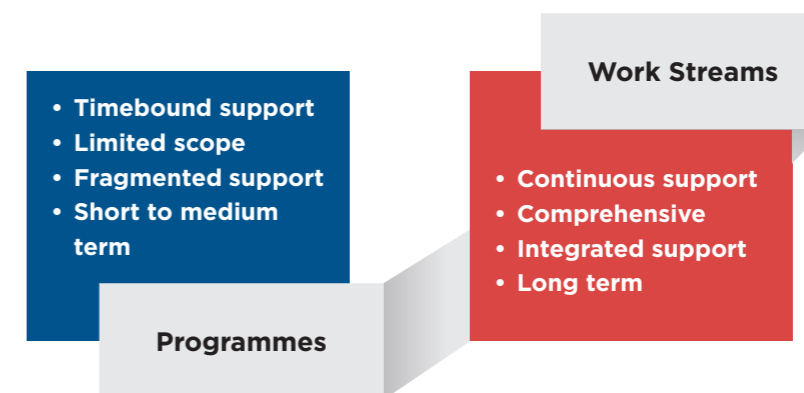


1. Workstream includes support to strategic & operational planning in relation to core corporate services.   
 2. Workstream includes support to professional auditor development.   
 3. Workstream includes support to stakeholder analysis as part of strategic planning, and support to developing communication strategies.

**IDI Work Streams**

A work stream is a continuous and regular support function through which IDI supports SAIs in enhancing performance and capacities. In contrast, IDI's programmes were a temporary set of activities designed to support a specific group of SAIs. While programmes provided support on specific areas, work streams support a network of connected functions within a SAI, thus providing more integrated support. Programmes generally had a short to medium-term time perspective of two to three years. Work streams are long-term and are envisaged to continue not only for the duration of one strategic plan, but across multiple strategic plan periods. Within work streams, support and training will be open to all SAIs on a continual basis, not just to participating SAIs at specific points within a programme.

**Figure 5** Strategic Shift from Programmes to Work Streams



An independent SAI is a key pillar of national integrity and governance systems. The independence of an SAI from the executive bodies it audits<sup>3</sup> is fundamental to its role in public accountability and in building trust between the organs of the state and society. Yet evidence<sup>4</sup> shows that levels of financial and operational independence are low, and declining, in many regions of the world. SAI Heads face reduced protection from unjust removal; SAIs face increased interference in their budgets from the executive; and many SAIs face restrictions in deciding the scope and publishing the results of their work.

The principles of SAI independence are laid down in the INTOSAI Lima and Mexico declarations. This work stream will support INTOSAI's efforts in "advocating for and supporting the Independence of SAIs" as a cross-cutting priority in its 2017-2022 Strategic Plan. Under its 2014-18 strategic plan, IDI began to pilot support for SAI independence. In this strategic plan, support will be scaled-up, to combine both global support and advocacy with enhanced support to more SAIs to strengthen their independence.

<sup>3</sup> And in countries following a Judicial model, the equidistance of the SAI from the executive and legislative branches of government.

<sup>4</sup> Global SAI Stocktaking Report 2017, IDI

## Work Stream Components

### INDEPENDENT SAIs COMPONENT 1

#### GLOBAL ADVOCACY AND SUPPORT FOR INDEPENDENT SAIs

Raising awareness of the importance of and challenges to SAI independence are pivotal in creating an environment for change. Adoption of the UN Resolutions A/66/209 and A/66/228 have provided IDI and the INTOSAI Community with a tool to put SAI independence on the global agenda. In addition, shortcomings in the status of independence have been highlighted in the 2014 and 2017 Global SAI Stocktaking Reports. IDI's advocacy for SAI independence will focus on:

- a. Demonstrating the Value and Benefits of independent SAIs in strengthening accountability, transparency and integrity.** IDI will work globally with key partners including INTOSAI, the UN, donors, parliamentary bodies, and civil society organisations (CSOs) to raise the topic of SAI independence on the global agenda. IDI will seek to ensure decision makers and influencers at the global, regional and country-levels understand the importance of SAI independence as an enabler of improved public accountability.
- b. Establishing a knowledge function on SAI independence to analyse global and regional trends and learn lessons.** IDI is in a unique position to systematically collect, analyse and disseminate data on the status of SAI Independence over time. IDI will seek to maintain and strengthen information sharing regarding the development of SAI Independence, to enable a more informed and effective approach to strengthening SAI independence worldwide.
- c. Mobilising rapid advocacy support to SAIs facing threats or challenges to their independence.** Once secured, SAI independence needs to be sustained. The political and institutional landscapes in all countries are in a constant state of flux, often posing new threats to SAI independence. These threats can manifest quickly through changes to a country's constitution, budget or audit laws, or through attempts to remove the Head(s) of the SAI or proposals to abolish the SAI itself. IDI will therefore develop its capacity to assist SAIs experiencing threats to their independence. This will include establishing and maintaining information channels to keep alert to threats to SAI independence, and developing a support service able to rapidly mobilise advocacy support to SAIs. Such advocacy support would involve bringing together global, regional and country actors to ensure a coordinated and coherent response to threats to SAI independence.

#### SAI INDEPENDENCE IN THE INTOSAI STRATEGIC PLAN 2017- 2022



INTOSAI strongly advocates for and supports legal frameworks that call for comprehensive audit mandates, unlimited access to needed information, and allow for the unrestricted publication of SAI reports. INTOSAI supports SAI organisational and financial independence because only fully independent, capable, and professional SAIs can ensure accountability, transparency, good governance, and the sound use of public funds.

### INDEPENDENT SAIs COMPONENT 2

#### PROVIDE TARGETED SAI-LEVEL SUPPORT FOR INDEPENDENCE

Building on the lessons learned from its pilot programme on SAI independence, IDI will support an increased number of SAIs in strengthening their independence through the following efforts:

- a. Provide and coordinate support.** This may include mapping the current state of SAI legal and de-facto independence (against ISSAI 1 and 10, or using tools such as SAI PMF), developing a strategy for enhancing SAI independence, supporting the drafting of appropriate legislation, reviewing draft Acts, and helping the SAI respond to emerging threats to independence.
- b. Facilitate stakeholder engagement at the country level in support of SAI independence.** IDI will assist SAIs in engaging with key stakeholders to mobilise support for greater independence. This may include parliaments, donors, PFM actors and CSOs, to raise their awareness of the SAI and its benefits, and to garner support for independence. Measures may include SAI engagement in policy dialogue, establishing an accountability working group of key stakeholders, or supporting the development and implementation of a joint strategy for the SAI's institutional strengthening.
- c. Managing expectations related to independence.** Enhanced SAI independence will also raise the expectations that stakeholders have of the SAI as well as the expectations of SAI staff. IDI will support SAIs to manage expectations and plan for improved organisational and professional staff capacity to ensure that greater independence improves SAI performance.

### INDEPENDENT SAIs COMPONENT 3

#### FACILITATE EFFECTIVE PARTNERSHIPS AND STAKEHOLDER ENGAGEMENT IN SUPPORT OF SAI INDEPENDENCE

This supports effective delivery of components one and two, by forming partnerships and strengthening partners for SAI independence at the global, regional and country levels, as follows:

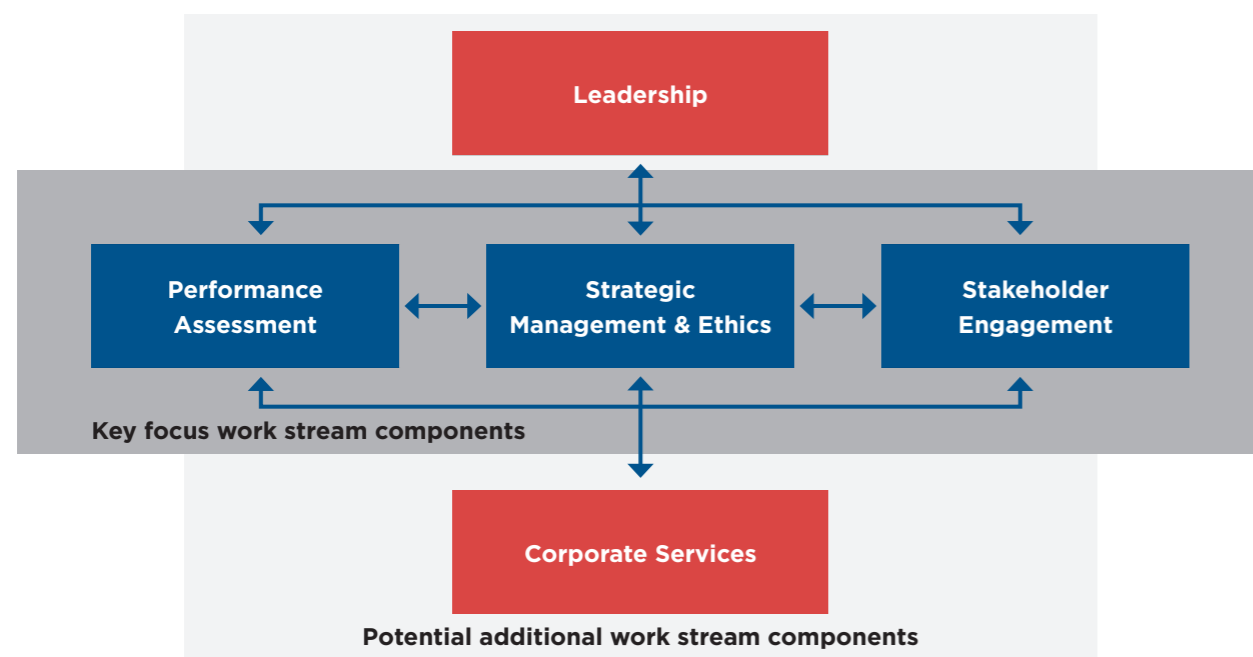
- a. INTOSAI Regional bodies.** This offers a platform to engage with SAIs within each region that often face similar challenges, and to bring in other regional accountability organisations. While the format will vary according to each region, partnerships could include working together on mapping independence status and challenges across SAIs in a region and creating and utilising regional platforms to advocate for SAI independence. IDI will in addition seek to ensure that the regional platforms can be used for SAIs to share experiences and learn from each other in terms of effective measures to strengthen independence.
- b. Global and Regional Accountability Organisations.** To maximise the impact of IDI's advocacy initiatives, it will be important to bring in relevant stakeholder groups capable of enhancing IDI's messaging and reaching wider stakeholder groups. This may include global and regional organisations of Legislative Committees (e.g. Public Accounts Committees), and relevant international CSOs focused on accountability and transparency.
- c. The Development Community.** At the global level, IDI will engage with the development community to advocate for SAI independence, better understand the institutional challenges involved in strengthening SAI independence and how to overcome these, develop joint global strategies to strengthen SAI independence, and promote greater use of SAIs' audit reports. At the country-level, SAI independence is often part of wider policy dialogue covering governance and PFM reforms, in which the development community may play a key role. IDI will therefore seek to partner with donors to develop a common, coordinated position and message on SAI independence, and put their combined weight behind efforts to strengthen SAI independence.



SAIs should lead by example and ensure good governance in all their operations, thereby acting as model institutions for government and public-sector entities with respect to the accountability, transparency, and integrity of their operations. This is a key tenet of ISSAI 12: The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens. The good governance of a SAI is also fundamental to ensuring SAI credibility and SAIs’ ability to deliver high-quality audits that have impact. It requires planning, monitoring, assessing and managing SAI performance; adhering to ethical standards; promoting a culture of integrity; leading organisational change; communicating and engaging with stakeholders; and building strong partnerships.

The 2017 IDI Stocktaking Report shows almost all SAIs have a Strategic Plan. However, the SAI PMF provides a sound basis for strengthening and monitoring these strategic plans, and for measuring the resulting changes in SAI performance and capacity over time, at the global, regional and SAI level. The Stocktaking Report also reveals significant areas for improvement relating to implementing SAI’s Ethical Codes and SAIs enhancing their communication and engagement with stakeholders.

**Figure 6** Well-Governed SAIs – Work Stream Components



## Work Stream Components

### WELL-GOVERNED SAIs COMPONENT 1

#### ENHANCE THE MEASUREMENT OF SAI PERFORMANCE

For SAIs to be effective, they should be learning organisations that constantly strive to enhance their performance. Thorough, holistic and evidence-based assessments of performance at regular intervals, serving as baselines and measures of progress, should be standard practice for SAIs. IDI will therefore support this

process by encouraging and supporting SAIs to use the SAI PMF methodology. IDI will facilitate and support assessments, provide training to create an enhanced pool of SAI PMF assessors, and will ensure the quality of the assessments by arranging an independent review of adherence to the SAI PMF methodology. IDI will closely collaborate with INTOSAI Regions, as well as with the INTOSAI CBC as the strategic governance lead for SAI PMF, to ensure the continuous roll-out of SAI PMF. Performance assessments also form a key input into component two below.

### WELL-GOVERNED SAIs COMPONENT 2

#### STRENGTHEN STRATEGIC MANAGEMENT AND ETHICAL BEHAVIOUR IN SAIs

Strategic management starts with understanding the current situation of a SAI (component 1) and the expectations of its stakeholders. This can serve as a basis for the development of a strategic plan that defines the desired performance changes in the SAI over time. IDI will assist SAIs in key areas of the strategic management process, including:

- Developing strategic and operational plans
- Establishing a related monitoring system
- Periodic reporting on the achievement of strategic and operational goals and objectives
- Strategic decision-making based on observed progress (linked to component 1)

Processes related to strategic management should be supported by systems and practices to ensure professional conduct and ethical behaviour. Within this component, IDI will also assist SAIs in strengthening their integrity by e.g. support to developing Codes of Ethics in accordance with ISSAI 30, and in developing systems to ensure practical implementation of their Code of Ethics.

### WELL-GOVERNED SAIs COMPONENT 3

#### SUPPORT SAIs IN STRENGTHENING ENGAGEMENT WITH STAKEHOLDERS

The effectiveness with which SAIs fulfil their role of holding government to account for the use of public resources depends not only on the quality of a SAI’s audit work. It is also crucial that the SAI works in partnership with the accountability functions of the legislature and the executive arm of government, so they can make use of audit findings and enact change. This can also be enhanced through sustained interaction with other stakeholders such as the media, CSOs and citizens. The 2017 Global SAI Stocktaking report revealed substantial limitations in the extent and nature of SAI stakeholder engagement, including a general lack of communication with stakeholders beyond the publication of audit reports.

IDI will support SAIs in their efforts to identify external opportunities for more effective engagement with their stakeholders through the:

- Development of stakeholder engagement and communication strategies, including stakeholder mapping and prioritisation;
- Provision of SAI-level support for SAIs to implement their stakeholder engagement strategies and initiate interactions with key stakeholders; and
- Compilation of good practices and updates of IDI guidance on stakeholder engagement.

#### STRENGTHENING CORPORATE SERVICES

Strong corporate services (including financial and human resource management) are also key to ensuring SAIs are well-governed. IDI will monitor the need of SAIs in these areas, and if resources allow, will consider expanding this work stream to address common, emerging SAI needs.



SAIs strengthen accountability, transparency and integrity by independently auditing public sector operations and reporting on their findings. ISSAI 12 calls on SAIs to carry out audits in accordance with their mandates and applicable professional standards. In 2010, INTOSAI adopted the International Standards of Supreme Audit Institutions (ISSAIs). Compliance with ISSAIs provides credibility and ensures SAI work is held to the same standard worldwide. IDI has since 2012 supported SAIs through the ISSAI Implementation Initiative (3i Programme). INTOSAI's Strategic Plan 2017-2022 emphasizes the importance of ISSAI implementation under INTOSAI's cross-cutting priority 3 and highlights IDI's role as 'an essential INTOSAI mechanism for bringing together "on the ground" support for the implementation of professional standards'. Support for ISSAI Implementation continues to be the most prioritised area by SAIs. IDI's Global Stocktaking Report 2017 shows that, while some progress has been made, most SAIs do not yet have ISSAI compliant standards. Few SAIs have fully implemented the ISSAIs, and SAIs in general require improved quality control and quality assurance systems to measure and strengthen their audit quality.

The journey of an SAI to ISSAI compliance is a gradual process, which requires enhancing SAIs' institutional, professional staff, and organisational capacities to comply with applicable ISSAIs and deliver high quality audits. The 'Professional SAIs' work stream aims to support SAIs in enhancing their professionalism and in delivering high quality audits by supporting SAIs movement towards ISSAI compliance. IDI will support SAIs by helping them in assessing ISSAI implementation needs, facilitating capacity development through professional education and organisational development support, and enhancing audit quality through developing quality control and assurance mechanisms.

Under this work stream IDI will achieve a balanced portfolio by diversifying its offerings and providing a range of products and solutions for different situations, e.g. GPGs and professional education will be accessible to all SAIs, regional solutions will be available in different IDI languages for different audit streams, and SAI-level work will provide for customisation and in-depth support.

## Work Stream Components

### PROFESSIONAL SAIs COMPONENT 1

#### SUPPORT SAIs IN DETERMINING ISSAI IMPLEMENTATION NEEDS

Under this component IDI will maintain its GPGs, ISSAI Compliance Assessment Tools and Guidance (for FA, PA, and CA). IDI will support SAIs in understanding the implications of adopting ISSAIs and in mapping their audit practices to determine applicable ISSAIs and capacities needed to comply with those ISSAIs. In mapping current practices, IDI will also support SAIs in engaging with national stakeholders to ascertain their expectations, gain a complete understanding of the SAI's mandate and create awareness amongst stakeholders on the relevance of ISSAIs and the work done by the SAI. IDI support could also include reviewing ISSAI implementation needs assessments done by SAIs and providing feedback to SAIs. IDI will continue to act as an advocate for ISSAI compliance as a means for achieving value and benefits for citizens. Such support will be based on SAI needs and delivered through global and regional initiatives, or as a part of targeted SAI-level ISSAI Implementation Support.

### PROFESSIONAL SAIs COMPONENT 2

#### FACILITATE SAI CAPACITY DEVELOPMENT FOR IMPLEMENTING ISSAIs

Under this component IDI will maintain its GPGs, ISSAI Implementation Handbooks (for FA, PA and CA), and disseminate their use. IDI will also support SAIs in engaging with external stakeholders to strengthen

or create enabling frameworks for ISSAI-compliant audits, e.g. acceptable financial reporting frameworks.

SAIs need a critical mass of professionally educated staff to deliver high quality audits and be professional organisations. In this Strategic Plan IDI will open up its professional education for SAI auditors. Specifically, it will transition from providing education only to SAI staff selected to participate in relevant programmes, to creating opportunities for all SAI staff worldwide to enhance their professionalism. This will include IDI's initiative for Professional Education for SAI Auditors (PESA), which will be piloted during the first years of this Strategic Plan and established in subsequent years if the pilot is successful. The PESA pilot is based on the INTOSAI Competency Framework for Public Sector Audit Professionals at Supreme Audit Institutions, which was developed by the Task Force on INTOSAI Auditor Professionalisation (TFIAP) under INTOSAI CBC. The competency framework defines cross-cutting and functional competencies for financial, performance and compliance audit. These competencies are directly relevant to conducting ISSAI compliant financial, performance and compliance audits. IDI will also provide education for SAI Young Leaders and SAI staff at varying levels of leadership, as well as training for trainers, eLearning and blended learning specialists.

Organisational capacity development support for ISSAI implementation will be determined based on the specific needs of individual SAIs. Such support could include advice on the development of audit methodology, facilitating ISSAI-based audits, support for reviewing and putting in place organisational structures and processes for implementing ISSAIs and facilitating knowledge-sharing initiatives for implementing ISSAIs. Fostering innovation in audit practices and leveraging technological advancements, as developed under the Relevant SAIs work stream, will also be integrated to enhance SAI professionalism. Such support will be provided through global, regional and SAI-level support initiatives.

### THE PESA PILOT 2018-2022

The PESA Pilot is a competency-based education initiative for SAI Auditors (financial, performance, compliance). It aims to develop a meaningful alternative pathway to professionalization for SAIs; to obtain experience in using the INTOSAI competency framework for education; and to assess the feasibility of scaling the pilot up into a regular initiative. The PESA pilot will be delivered in English across INTOSAI Regions.

Expected to reach out to up to 600 SAI Auditors, the pilot will combine education through eLearning, optional face to face support and audit experience at SAI level. Designed for and targeted at audit practitioners from all three audit streams, the functional competencies required in the three audit streams will be covered separately, with a common element covering the cross-cutting competencies. The education initiative will also include development of an initial professional development portfolio, competency-based evaluation and continuing professional education.

The IDI will continue to partner with TFIAP, INTOSAI PSC, FAAS, PAS and CAS and INTOSAI Regions for this pilot. Wider strategic partnerships with selected SAIs, universities, professional bodies and standard setters will also be explored and established.

### PROFESSIONAL SAIs COMPONENT 3

#### ENHANCED AUDIT QUALITY ARRANGEMENTS

IDI will support SAIs in enhancing the quality and credibility of their audits by focusing on quality assurance arrangements. IDI will maintain its global public goods - QA tools and guidance (for FA, PA and CA) and disseminate the use of these goods in QA practices. Support for quality assurance may include creation of a pool of competent QA reviewers to support SAIs and regions, independent quality assurance reviews of IDI supported cooperative audits, conducting quality assurance reviews on request basis and SAI level support in setting up a QA.



Acting in the public interest places a responsibility on SAIs to demonstrate their ongoing relevance to citizens, legislators and other stakeholders. ISSAI 12 encourages SAIs to show their relevance by appropriately responding to the needs of citizens, the expectations of different stakeholders, and the emerging risks and changing environments in which audits are conducted. ISSAI 12 also urges SAIs to have a meaningful and effective dialogue with stakeholders about how their work facilitates improvement in the public sector. This enables SAIs to be a credible source of independent and objective insight, supporting beneficial change in the public sector.

The SAI environment is changing rapidly, with increasing volumes of data, the introduction of new technologies and the adoption of Agenda 2030, which places greater emphasis on integration, coherence, inclusiveness and multi-stakeholder engagement. IDI supports SAIs in engaging with SDGs through the IDI-KSC Auditing SDGs programme. This programme contributes to INTOSAI's cross-cutting priority 2, which calls on SAIs to contribute to the follow-up and review of the SDGs. The INTOSAI Strategic Plan recognises the need for SAIs to demonstrate relevance to citizens and respond appropriately to changing environments and emerging risks. Regarding this, IDI has also been supporting SAIs in conducting IT audits, using a risk-based approach to auditing, engaging with stakeholders and exploring technology-based learning solutions such as eLearning and blended learning.

Under this work stream IDI aims to support SAIs in demonstrating ongoing relevance to stakeholders by fostering innovation in audit and education practices, leveraging technological advancements and facilitating audit impact.

### RELEVANT SAIs COMPONENT 1

#### FOSTER INNOVATION IN AUDIT AND EDUCATION PRACTICE

IDI will continue to support SAIs in auditing SDGs. After supporting them in auditing preparedness for the implementation of SDGs, IDI will support SAIs in auditing implementation of specific SDG goals and targets using a whole-of-government approach. Support may include exploring models and tools for examining dimensions of whole-of-government approach e.g. policy coherence, auditing centre of government, auditing inclusiveness and auditing performance information. Further, IDI will also support SAIs in interweaving these themes in their audits. IDI will support SAIs in developing annual audit plans based on stakeholder expectations, SAI mandates and an assessment of risk. In supporting audits of the implementation of SDG goals and targets, IDI will use its cooperative audit support model. The topic and type of audit will be determined based on priorities identified by the SAIs. Such topics could include poverty reduction, public health, education, environment, sanitation, infrastructure, etc.

During this strategic plan period IDI will continue to support INTOSAI regions in adopting eLearning methodology, developing massive open online courses and other blended learning solutions, delivering the PESA pilot, deliver leadership education for SAIs young leaders and others at different leadership levels in SAIs, and exploring new areas for SAI auditor education.

IDI will run a series of innovation labs to bring together SAI practitioners and other experts to explore innovative ideas related to audit or education practices, which could be developed further and integrated into audit and education methodology.

### RELEVANT SAIs COMPONENT 2

#### LEVERAGE ON TECHNOLOGICAL ADVANCEMENT

Government entities use a range of IT tools and technology in their processes and operate in a data-driven environment. Under this component, IDI will support SAIs to strengthen and apply their capacity for data analytics. This may include helping SAIs understand the technological changes in their environment, the legal and ethical implications of using data in audit process and the formulation of data analytics strategies which are appropriate to SAI's local context. IDI will also help SAIs in exploring, selecting and using data analysis tools in different stages of financial, performance and compliance audit processes. The use of data analytics will be piloted in some of the cooperative audits facilitated by IDI.

### RELEVANT SAIs COMPONENT 3

#### FACILITATE AUDIT IMPACT

IDI has been facilitating ISSAI-based cooperative audits as a means of supporting SAIs in implementing the ISSAIs. After supporting audit quality, it is also crucial to facilitate audit impact so that the high-quality work done by SAIs leads to value and benefits for citizens. Under this component IDI plans to identify high-quality audits performed by SAIs as a part of its cooperative audit programmes, and to support SAIs in conveying key messages from those audits and engaging with key stakeholders to facilitate implementation of audit recommendations. IDI also plans to expand its cooperative audit support model by adding a phase of facilitating audit impact for those SAIs that publish high quality audits in a timely fashion. IDI will partner with relevant bodies such as the International Budget Partnership (IBP) and utilise synergies between this component and the well-governed SAIs work stream component on stakeholder engagement.

## IDI's Cross-Cutting Priorities

To contribute to effective, accountable and inclusive SAIs, IDI recognises the importance of the following three cross-cutting priorities. They reinforce each other and will be embedded in the design and delivery of each work stream and its components.

- **SAI culture and leadership:** all SAI development is a change process, requiring committed and effective leadership, and a recognition that change cannot happen without understanding and working within the culture of an organisation – or actively seeking to influence that culture. IDI initiatives across all work streams will engage with and support SAI leadership in change processes. IDI's SAI-level support will consider the impact of organisational culture through tools built into IDI's strategic management handbook. Depending on demand and resources, IDI may (together with relevant partners) offer leadership development initiatives tailored specifically to the needs and context of SAI leaders, such as education for SAI Young Leaders.
- **SAI communications and stakeholder management:** to deliver value and benefits for citizens, and to embark on successful change processes, SAIs need to be outward-facing organisations, with a good understanding of their stakeholders. While communications and stakeholder management will be a key component of the Well-Governed SAIs work stream, it also cuts across other work streams. Securing SAI independence requires an effective understanding of stakeholder needs and attitudes along with effective stakeholder engagement in advocacy to create a fruitful environment for SAI independence. For the professional and relevant SAIs' work streams to make a difference, SAIs need to find the most effective ways of communicating audit results to stakeholders. Communications and stakeholder management will therefore be a key feature in professional auditor and leadership education. Also, the audit process itself can often be enhanced by engaging stakeholders in the selection, planning and even implementation phases of the audit. Regarding SAI-level support, a crucial aspect of stakeholder management is the effective coordination of support amongst different providers.
- **Inclusiveness and gender:** SDG16 calls for building effective, accountable and inclusive institutions at all levels. IDI believes that inclusiveness regarding gender, ability, age, race, and ethnicity is important for SAIs in two ways. First, SAIs benefit from being inclusive employers, as diversity and equality among the workforce results in better decision making and more effective organisations. Second, to make a difference in the lives of all citizens, SAIs' audit work should be planned and delivered based on the principle of inclusiveness. For example, 'leave no-one behind' can be a cross-cutting theme in the audit of public sector governance and service delivery, to ensure no segment of society is unintentionally excluded from the benefits of audit review on public sector services. Inclusiveness and gender will therefore be built into the design and implementation of all four IDI work streams. For example, IDI will make sure to incorporate inclusiveness (with reference to gender, ability, age, ethnicity) into professional education, leadership work, SAI PMF methodology and HRM.

## IDI Global Foundations

While the four work streams and three cross-cutting themes will be IDI's strategic priorities, each work stream can be strengthened by laying appropriate global foundations. IDI has identified the following four global foundations as essential to the successful delivery of the Strategic Plan<sup>5</sup>. Each of these necessitates

<sup>5</sup> Global Foundations include activities to support the INTOSAI-Donor Cooperation, which were previously delivered by the INTOSAI-Donor Secretariat. These will be delivered by IDI, ensuring appropriate coordination and dialogue with the INTOSAI-Donor Cooperation. The mechanisms for interaction between the Cooperation's Steering Committee, its leadership group and the IDI Board are currently being defined.

some IDI engagement over and above activities that happen within the work streams. These foundations are intended to compliment, and not inhibit, the partnership, advocacy and communications activities carried out by the individual work streams.

### STRATEGIC PARTNERSHIPS, STRONGER PARTNERS (ESPECIALLY INTOSAI REGIONS)

Recognising that IDI's vision is shared with that of many partners, IDI will seek to engage in strategic partnerships that enable IDI and its partners to work together to achieve shared goals. As an INTOSAI body, IDI always has and will continue to partner with other INTOSAI bodies. In addition, IDI will also partner with organisations outside of INTOSAI. IDI considers the following groups of partners as essential:

- **INTOSAI Regions:** IDI's key partner for regional implementation of each work stream. While each region differs in its mandate, aspirations and organisational set-up, the regional bodies are essential partners for communicating and coordinating with their member SAIs, and for understanding the regional context and needs. The regional bodies are also key partners in the development and delivery of IDI products and initiatives, as well as often running their own capacity development programmes.
- **INTOSAI Committees and Working Groups:** These bring together the global community of SAIs – from developed and developing countries – to set audit standards, develop and disseminate good practices and guidance on auditing and capacity building, and share knowledge. Their products often form the starting point of IDI's initiatives and are disseminated by IDI; they act as partners for implementation; and IDI feeds lessons learned from implementation back to these committees.
- **UN agencies, development partners:** INTOSAI has had a long and constructive relationship with UN bodies. Recently, UN agencies have become partners in implementing IDI initiatives (e.g. Auditing SDGs programme). In addition to UN agencies, IDI has established direct funding and other partnerships with development partners and has acted as the host of the INTOSAI-Donor Secretariat since 2010, providing support to the INTOSAI-Donor Cooperation. UN agencies and development partners will continue to be important strategic partners for implementation of the IDI Strategic Plan in terms of global advocacy, design and delivery of work streams, sharing of knowledge, coordination of support and funding.
- **SAIs:** Developed and developing countries provide considerable in-kind support to IDI, as well as support to their peers. This varies from long-term, institutional support, to cooperative audit engagements, to peer reviews and assessments, to ad hoc international training courses. IDI will seek to enhance its partnerships with individual SAIs in the new Strategic Plan period.
- **Other providers of support:** Professional accountancy organisations, specialised public audit service providers, and consultancy firms may also be engaged in supporting SAIs, usually through implementation of donor funded grants and contracts, and are potential partners for IDI.
- **International CSOs:** A variety of CSOs operate in the governance, accountability and transparency sector, and have the potential to shape the broader environment in which SAIs operate. Several CSOs, such as the International Budget Partnership, undertake work which engages directly with the topic of SAI performance and capacity. These CSOs are all potential partners for IDI's work at the global, regional and country-level.

# INTOSAI REGIONS

IDI's key partner for regional implementation of each work stream.

Figure 7 INTOSAI Regional Structure



## NOTES

AFROSAI is the official INTOSAI region for SAIs in Africa. However for practical implementation, IDI works with the following language groupings:

- ARABOSAI - Arabic
- CREFIAC - French
- AFROSAI-E - English

IDI also works with ASEANSAI, a sub-group within ASOSAI including 10 member SAIs from South East Asia.

Under this Global Foundation, IDI will consider support to strengthen partner organisations, with INTOSAI Regions as the highest priority. This support will have two main goals. First, it will seek to strengthen the partner so that it can better achieve its goals, where these are aligned with IDI's goals, and strengthen its approach to inclusiveness and gender. Second, it will seek to make it a more effective partner for IDI, and therefore manage the risks to IDI that arise from partnering.

IDI's approach to partnerships will take a long-term view, involve partnerships with and support to INTOSAI Regions, and include establishing strategic partnerships with organisations that share IDI's vision. IDI will also build partnering into its delivery approach, explore innovative partnership models, manage risks from partnering and ensure effective coordination with partners.

## MEASURE AND MONITOR SAI PERFORMANCE AND SUPPORT

As an INTOSAI body with a global focus, engaged in both policy formulation and SAI-level implementation, IDI is uniquely placed to measure and monitor SAI performance and support at a global level. The rationale for engagement in this area stems from the need for global information on SAI performance and priorities, the need to ensure support is effectively coordinated, the need to identify the results from support to SAIs, and to learn lessons on the effectiveness of support.

### ROLE AND GOVERNANCE OF SAI PMF

SAI PMF assessments provide one of the major sources of SAI-level performance information. As an INTOSAI tool, SAI PMF is under the strategic governance of the CBC. IDI's SAI PMF team, within the Well-Governed SAIs work stream, leads on implementation of the SAI PMF strategy.

Under IDI Global Foundations, IDI will collect, collate and disseminate results from SAI PMF assessments as part of its measurement of global SAI performance. This will respect the confidentiality of any unpublished SAI PMF assessments.

IDI envisages the following components under Measure and Monitor SAI Performance and Support:

- 1. Global Survey and Stocktaking:** IDI will coordinate the triennial INTOSAI Global Survey, in partnership with INTOSAI Committees, Regions, General Secretariat, Chair and Strategic Planning Task Force. IDI will also produce and disseminate its triennial Global Stocktaking report. This provides a global overview of levels and changes in SAI capacity and performance, and other information on SAI capacity development. It draws heavily on the results of the INTOSAI Global Survey, supplemented by other SAI performance information. Following from the 2010, 2014 and 2017 reports, new reports will be published in 2020 and 2023.
- 2. SAI Capacity Development Database:** Previously administered by the IDS on behalf of the INTOSAI-Donor Cooperation, this records the global, regional and SAI-level support projects implemented around the world. It provides a strong platform for planning and coordination of support to SAIs.
- 3. Programme 360 - Assessing Sustainability and Impact:** This Strategic Plan takes as a point of departure the need to enhance the impact and sustainability of IDI's work. IDI will therefore develop and launch programme 360, with the overall purpose of better understanding whether the expected outcomes and impact of IDI's initiatives on SAI capacity and performance have been achieved and sustained, and what contributed to this. Findings will provide a feedback loop to improve IDI's work streams. Whilst results monitoring will be integrated continually into each work

stream, assessing sustainability and impact requires a longer-term perspective. The follow-up of specific work stream components<sup>6</sup> after their completion will therefore be undertaken through this global foundation.

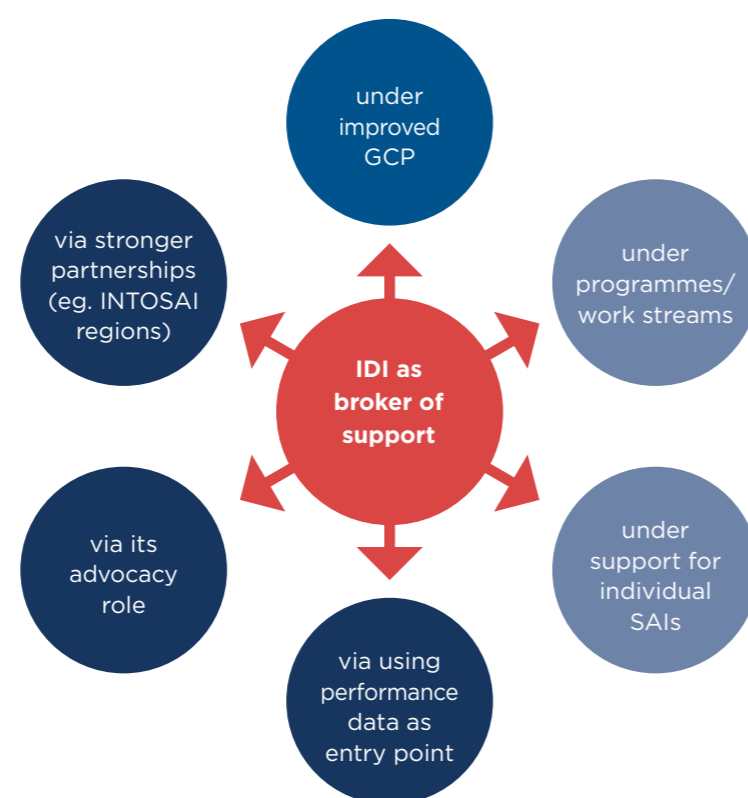
**4. Global SAI Performance Data Management:** The above components generate and rely on vast collection of SAI capacity and performance data, drawn from many sources. However, this data is collected and managed individually. Better management of this data could strengthen IDI's planning and targeting of support and understanding of results. Better sharing of global, regional and SAI level performance data – with due respect to the confidentiality of survey responses and unpublished assessment results – could help all stakeholders engaged in support to SAIs to strengthen their work and better communicate results. This could be done via a web-accessible database and/or the country pages of the SAI Capacity Development Database. IDI's work in this area during 2019-23 will progress depending on the levels of interest and availability of resources.

### BROKER OF SUPPORT

For IDI, brokering of support is about the facilitation of matching and connecting SAIs with suitable partners, and empowering SAIs to better articulate their support needs. Brokering support can be done through a formal process, like the Global Call for Proposals, or more informally through all IDI's work. IDI will put more emphasis on bringing the right partners together in support of SAIs and INTOSAI Regions (through peer-to-peer, donor support etc.).

As the figure shows, IDI will broker support through a targeted intervention (GCP), which would be a revised approach to scaling up support through helping to match SAI needs with donor/peer-support capabilities. IDI could also continue to broker support less directly through its work streams and individual SAI support, by facilitating contact with donor organisations and other providers of support. A less direct method is for IDI to spot opportunities informally through its data gathering on performance, its partnership engagement and advocacy work.

**Figure 8** IDI's Brokering Role



#### KEY

**Blue:** direct intervention

**Gray blue:** intervention through IDI capacity development activities

**Dark blue:** intervention through engagement with SAI Community

### ADVOCACY AND COMMUNICATIONS FOR BEHAVIOUR CHANGE

Communications and advocacy are vital to maximise the effectiveness of the IDI Strategic Plan. A separate but complementary IDI Global Communications and Advocacy Strategy<sup>7</sup> reinforces the vision, mission and strategic priorities set out in the Strategic Plan at global level.

IDI defines advocacy as a process that involves empowering and facilitating the efforts of stakeholders in changing existing laws, practices, ideas, and distributions of power and resources. It is both about changing specific decisions affecting people's lives and changing decision making processes, so they are more effective, accountable and inclusive. IDI applies advocacy approaches to support the sustainable enhancement of SAI independence, resources, capacity, performance and impact. IDI advocates for implementation of international standards for and by SAIs, and for SAIs to engage in emerging issues relevant to citizens.

The INTOSAI-Donor Cooperation has asked IDI to incorporate the operational work to achieve the objectives of the Memorandum of Understanding between the Donor community and INTOSAI. In this respect, IDI will specifically advocate for support being SAI-led, well-coordinated and harmonised around the SAI's own strategic planning. IDI will work closely with INTOSAI and the Donor community to leverage their engagement in promoting these principles.<sup>8</sup>

As a member of the INTOSAI family with a distinct role as an implementing body, IDI will coordinate, work and build synergies with INTOSAI entities and contribute to the INTOSAI Strategic Plan through its own communication and advocacy efforts.

IDI will focus on the following communication objectives:

- Communicating IDI's value
- Raising awareness on the role, benefits and challenges of SAIs
- Advocating for better SAI environment and support

IDI will target its audience by directly addressing relevant stakeholders via appropriate communication channels and by engaging with change agents that have the potential to act on behalf of IDI. IDI will incorporate gender into its advocacy and behavioural change work. Behaviour change will not only encompass good development cooperation practices, but also communicate the benefits of diversity for SAIs and the countries they operate in. This can include identifying, developing, and disseminating success stories which highlight the role of women and gender issues in SAIs, and their contributions to successful capacity development efforts.

<sup>7</sup> See the IDI Global Communications and Advocacy Strategy

<sup>8</sup> The assumption is that IDI will take forward work developed under the IDC and take over communication activities from the current IDS in a more integrated way under the new IDI Strategic Plan. Issues of visibility and branding of IDC as well as IDI's future advocacy role linked to IDC, among other things, will have to be decided in detail.

<sup>6</sup> Or programmes, relating to initiatives launched prior to 2019





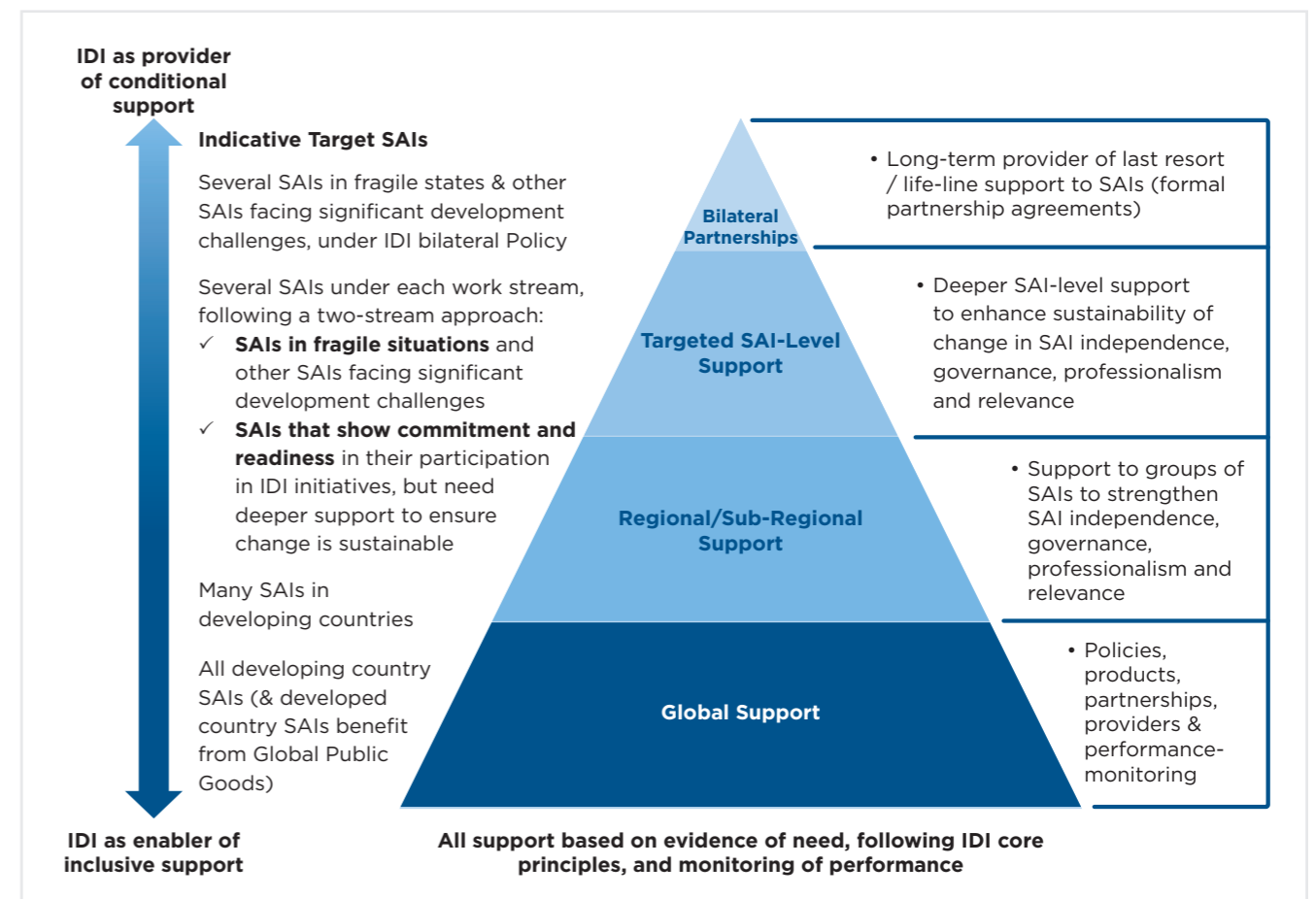
This section looks at how IDI will deliver its Strategic Plan. It covers the following topics, which together comprise IDI's approach to portfolio selection and its service delivery model.

- Balancing support between the global, regional and SAI-level
- Integration of a gender perspective throughout the Strategic Plan
- Ensuring efficiency, inclusion and considerations for exiting from SAI-level support

### Balancing Support between the Global, Regional and SAI Level

IDI has made a strategic choice to act as both an enabler and a provider of support to SAIs (a mixed-model). IDI believes that this model enables it to exploit synergies that come from operating both at the global policy level and at the country implementation level. However, it means that both its enabler role and provider role are necessarily more limited than if IDI focused on one or the other.

Figure 9 IDI Support Pyramid



# C PORTFOLIO SELECTION AND SERVICE DELIVERY MODEL

## TARGETING SAI LEVEL SUPPORT

This support pyramid reflects IDI's position as provider of last resort for SAI-level support, and IDI's intention not to crowd-out other providers. The implication of this is that IDI will continue to provide SAI-level support (targeted within work streams and broader under its bilateral programme) to a limited number of SAIs. Total numbers will depend on the depth of each initiative, IDI's funds, and the support it can mobilise through partnerships and in-kind support. This necessitates **managing expectations**, among both the INTOSAI and donor community, about the volume of SAI-level support that IDI will provide. This Strategic Plan envisages IDI continuing to provide a modest amount of SAI-level support.

IDI must make choices as to which SAIs it can and should target for SAI-level support. This is challenging due to limited information on SAI performance, support, needs and capacity to reform. As a principle, it is important for IDI to base selections on fair and transparent criteria to the extent possible, and to document the selection process.

### TARGETING SAI-LEVEL SUPPORT WITHIN WORK STREAMS<sup>9</sup>

Within each work stream, IDI's SAI-level support will target two groups. Together, these ensure that IDI fulfils its mandate to support all SAIs in developing countries, but also provides an increased focus on SAIs in fragile situations and others facing significant development challenges, which may otherwise be in danger of being left behind.

**Group 1: SAIs that show commitment and readiness in their participation in IDI initiatives, but need deeper support to ensure change is sustainable.** This means only SAIs that have successfully participated in a first phase of an IDI initiative and continue to show commitment to bring about change, as well as the need for deeper support at SAI level, are eligible for additional support. This group fits well with the use of phased initiatives, which build up support to a SAI from one phase to another, transitioning from regional support to targeted SAI-level support where needed.

**Group 2: SAIs in fragile situations<sup>10</sup> and other SAIs facing significant development challenges.** IDI will apply a transparent process to produce a targeted list of SAIs for each work stream, based on defined selection criteria. In addition to specific criteria relating to the work stream, these might include some general principles regarding SAI behaviour and ambition, e.g. a SAI's commitment to behave ethically, improve performance, be transparent and accountable, promote gender equality and adopt gender responsive approaches. This process would lead to two priority categories of SAIs:

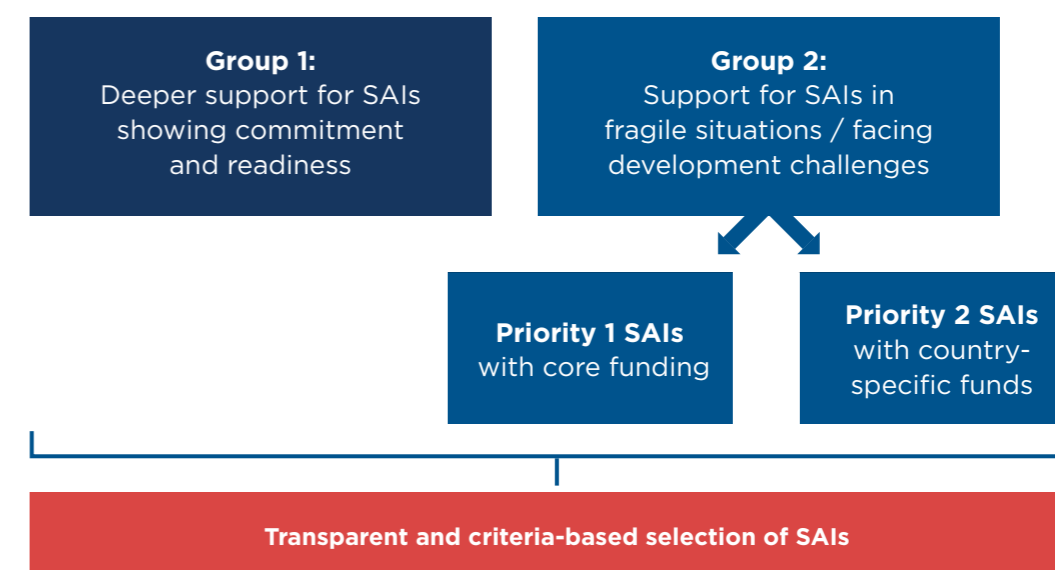
- Priority one: SAIs that IDI will seek to support, and for which IDI will actively explore funding and consider using its core funding and generic work stream funding, as far as possible
- Priority two: SAIs that IDI will only support if there is specific, country-level funding (e.g. from the SAI and/or from a donor), and for which IDI would not use its core funding

Developing countries outside these two categories would not receive SAI-level support from IDI.

<sup>9</sup> Targeting IDI's bilateral support is covered in the following section 'Delivering IDI's Bilateral Programme'

<sup>10</sup> IDI applies the international definition of fragile situations and the harmonised list of fragile situations as its starting point (see footnote 1). This ensures IDI does not need to produce and justify its own definition. However, within each work stream, IDI will also consider support to other SAIs in developing countries that are not on this list, but where the SAI faces significant development challenges.

Figure 10 Targeting SAI-level Support effectively and Where Needed\*



\* For the bilateral support programme, which cuts across all work streams, IDI will make selections based on the conditions set out in its bilateral policy.

## Delivering IDI's Bilateral Programme

The large majority of SAIs in developing countries successfully participate in regional and global IDI initiatives. However, several SAIs require more extensive support to sustainably develop their capacity and performance. The objective of IDI's bilateral support is to ensure that the most challenged SAIs are assisted in improving their performance. The criteria for receiving such support and the principles for how such support will be provided are set out in the IDI policy for bilateral support. This states that bilateral support will be geared towards SAIs in fragile situations and other SAIs facing significant development challenges. Since approval of its bilateral policy in 2016, IDI has already scaled-up its bilateral support. IDI has committed to 11 bilateral cooperation agreements for the period 2018-2020. In two of the partnerships - SAI South Sudan and SAI Somalia - IDI and AFROSAI-E jointly support **implementation** of selected strategic priorities. Nine other SAIs are supported in the areas of **strategic management** and preparations for long-term capacity development support. The support to these nine SAIs is provided under the Accelerated Peer-Support Partnership (PAP-APP) programme, which is a joint programme of IDI, AFROSAI-E and CREFIAF.

**To ensure that our bilateral partnerships succeed, IDI is committed to:**

- Delivering high-quality support in line with the bilateral policy, using trusted and skilled advisors with contextual understanding;
- Leveraging other IDI work streams, as well as those of other INTOSAI providers of support;
- Mobilising and preparing other support providers to step in; and
- Being prepared to provide support to some existing partners beyond 2020, where other providers are unable to do so

Long-term and flexible funding arrangements are important for bilateral support activities, given the changing conditions and opportunities. In delivering its bilateral support, IDI is keen to ensure it does not impair its ability to provide global and regional support to all developing country SAIs. At the same time,

IDI wishes to ensure its support reflects the need of the SAI community. Therefore, IDI will seek funding to support specific SAIs that it has identified as needing additional bilateral support. IDI will guard against entering into funding arrangements which do not reflect its Strategic Priorities. Funding may be in a form like the funding agreement for the PAP-APP, covering a group of SAIs, or in the form of country-specific bilateral funding.

The number of partnerships will depend on the depth and extent of support needed, the availability of resources, and the willingness of other peer providers to support these SAIs. IDI aims to ensure that the most challenged SAIs receive relevant, peer-based support, either through IDI-led bilateral support or through the mobilisation of other INTOSAI providers. IDI will retain the principle of being a provider of last resort, meaning that it will provide support to SAIs where peer SAIs and INTOSAI bodies are not willing or able to provide the needed support. IDI's existing bilateral partnerships are all in Africa. IDI will explore the possibility of initiating bilateral support with selected SAIs in need beyond Africa.

To succeed in SAI reform in challenging contexts, other development partners with greater country presence and diplomatic weight than IDI can be critical. Partnerships with such development partners is a key principle of IDI's bilateral policy. To improve these partnerships, IDI will explore developing global-level agreements with relevant development partners. This could enable IDI in its bilateral support projects to be more included in country-level coordination and information sharing within the PFM sector, as well as to strengthen coordination arrangements for SAI support.

## Integration of a Gender Perspective throughout the IDI Strategic Plan

IDI believes that gender equality is vital for inclusive economic, social and political development. The greater a country's gender equality, the greater its ability to maximize the potential of its entire population. Gender impacts all areas of life and society. There is also a strong correlation between gender inequality and poverty, as well as poor economic growth. Gender equality is also on the development agenda for all countries as goal 5 of the Sustainable Development Goals.

Over the previous years, IDI has made tangible efforts to integrate gender in its work, by having sex-disaggregated indicators, actively seeking gender-balanced participation in programmes and gender-focused initiatives (e.g. Auditing SDG Programme focussing on SDG 5), among others<sup>11</sup>. IDI now seeks to go a step further by making gender an integral part of its entire Strategic Plan.

### What will change:

- IDI will conduct a *gender analysis* for each new initiative. It will apply the findings of the analysis in the design, monitoring, and evaluation of new initiatives and learn from experience.
- IDI aims to mainstream gender across IDI's work. In addition, IDI will focus on gender and the empowerment of women and girls where useful. Examples are IDI's work on SAI relevance, well-governed SAIs, professional education and leadership development.
- IDI will communicate the importance of gender and advocate for gender integration vis-à-vis SAIs, both in its role as enabler and provider of SAI support.
- IDI will systematically *integrate gender into recruitments* in IDI and into new initiatives. The aim is to incorporate more gender expertise, and to continuously have gender-balanced staff, teams and IDI Board members.

<sup>11</sup> The Statutes of the Foundation INTOSAI Development Initiative also stipulate that out of ten IDI Board members, at least four must be of each gender.

### IDI's approach:

- Have adequate *resources and expertise* to effectively integrate gender in IDI and into new initiatives
- Look for *organisations with a gender focus as partners*
- Provide *gender training for all IDI staff*
- Implement findings of the organisational gender assessment and conduct a repeat assessment if necessary

As with other strategic shifts, IDI plans for a transitional period for a gradual take-up of the steps suggested above (see executive summary).

## Ensuring Efficiency, Inclusion and Considerations for Exiting from SAI-Level Support

IDI needs to ensure its resources are used effectively, and that SAIs participate in initiatives which are tailored to their needs. At the same time, it must ensure an inclusive approach, and that no SAI is left behind. IDI will balance these challenges through the following measures.

**Balanced Portfolio:** To ensure that the concept of readiness does not lead to exclusion, IDI will maintain a balanced portfolio of initiatives within and across each work stream, so no SAI is left behind. This means balancing between initiatives that rely on mature audit and organisational capacity, initiatives tailored to SAIs in the early phases of development, and bilateral partnerships for SAIs in fragile situations and/or where basic audit and other systems do not function.

**IDI Support Principles and Policy:** IDI will develop a policy for the provision of support which is built on principles and a process for implementation, monitoring and follow-up. These principles include high-level principles for behaviour and ambition as set out in the bilateral policy, i.e. SAIs commitment to behave ethically, improve performance, and be transparent and accountable. IDI will consider expanding these to include promoting gender equality and adopting gender-responsive approaches as appropriate in the context of each bilateral partnership. IDI will also bring in the concept of readiness and cover how commitment statements are used. It will further detail when such conditions should be used, how and when conditions should be monitored, options for how IDI can respond to breaches in conditions, and clarity over decision making.

### EXITING FROM SAI-LEVEL SUPPORT

IDI distinguishes between long-term bilateral support and shorter-term targeted support. IDI will consider disengaging from targeted SAI-level support when the expected results have been achieved, when handing over to another provider of support, or possibly when SAIs are no longer committed to achieving the agreed results or the environment is no longer conducive for positive change<sup>12</sup>.

The challenging environments of SAIs supported in the **bilateral programme** will make it necessary to stay engaged for a longer period. Exiting from long-term support will most likely be due to the reasons outlined above. However, in case of a change in commitment or a less conducive SAI environment, IDI will consider altering the intensity or nature of support instead of taking an immediate exit.

<sup>12</sup> See also section C on "Readiness and Conditions for Support".

This shows that IDI does not have one standard process for exiting from SAI-level support. Rather, individual decisions on continued engagement or exiting will be taken based on the following criteria:

- Transparent decisions
- Clear communication around continuation of, or exit from, SAI-level support
- Assessment of consequences for the SAIs
- In case of exit and transition to other partners/providers of support, a process which minimises the risk of development reversals and protects past IDI investments.

## IDI Delivery Approach

IDI's experience has led to it developing and tailoring a unique approach to capacity development. IDI's delivery approach reflects what it considers to be key success factors for effective and sustainable capacity development that enables SAIs to deliver impact. These are derived from IDI's core principles and summarised below.

### SAI OWNERSHIP AND LEADERSHIP

IDI believes that capacity development is a change process, which must be owned and led by the body undergoing change (e.g. SAIs, or potentially an INTOSAI region or another strategic partner) to be successful. Capacity development must therefore reflect the demand and need of the SAI while also being identified as a priority within the SAI's own plans. The change process must also be supported and led by the leadership of the SAI. Based on this, IDI involves SAIs (via the INTOSAI Regions) in determining global SAI needs, and ensures that support is targeted so that only those SAIs with the specific need participate in specific IDI initiatives. Further, at the start of new initiatives, IDI engages with SAI leadership to thoroughly explain the purpose of the initiative and to secure the input of SAI leaders into the design of each initiative.

### FACILITATION AND CHANGE MANAGEMENT

IDI's approach is always facilitative. This means it facilitates SAIs and SAI staff to implement change within their SAIs. For example, IDI would not develop an audit plan for a SAI to conduct a cooperative audit. Rather, IDI brings groups of SAIs and subject matter experts together to develop an approach, write guidance and develop training. This training is then delivered to those responsible for the audit, who would lead development of their own audit plans. IDI would then facilitate peer-reviews of draft audit plans by other SAIs, to provide the basis for strengthening the audit plans.

In delivering support, IDI follows the principles of effective change management. At its heart, this means engaging those who will lead change, and those effected by change, at every stage of the change process: identifying the need for change, building support for change, planning change, implementing change, monitoring the results of change, and ensuring the change becomes the new normal practice. Throughout all steps, IDI seeks effective and participative communication with all groups effected by change.

IDI products, including the SAI Strategic Management Handbook<sup>13</sup>, incorporate guidance for SAI leaders and SAI staff tasked with leading and implementing the change processes. IDI will apply change management approaches throughout the delivery of its work streams and bilateral support.

## COORDINATION AND ALIGNMENT OF SUPPORT

Coordination of support is a crucial principle for all development assistance. Coordination of support to SAIs is even more challenging than most other areas of development, as traditional support provided by development partners takes place alongside peer support provided from within INTOSAI. Poor coordination of support is not only duplicative but can also be confusing and harmful to recipient SAIs. To ensure effective coordination and alignment of support, IDI will maintain and promote the SAI Capacity Development Database<sup>14</sup>, promote coordination and alignment as core principles of effective support, and apply these principles in the delivery of its own support.

<sup>13</sup> Draft, under development

<sup>14</sup> Previously maintained by the INTOSAI-Donor Secretariat under the auspices of the INTOSAI-Donor Cooperation. While the task of maintaining the database will pass to IDI, issues such as branding remain to be decided in detail.



## **D** BUILDING IDI'S CAPACITY

IDI seeks to be as efficient, effective and economical as possible in its work. For IDI this means having the right people to do the challenging work that IDI is undertaking, leveraging IDI's wide network of partners for maximum impact, never accepting the organisational status quo, and continually searching for areas of modernisation, organisational development and day-to-day innovations that improve the functioning of the organisation.

### **Professional Team, Stronger Systems**

Having a professional team is critical for the successful implementation of this Strategic Plan. For IDI a professional team consists of sufficient, highly motivated, dedicated, competent, gender-balanced, multidisciplinary, and multicultural staff who work together exhibiting team spirit, strive for excellence and are open to innovation.

IDI will ensure that it has the remuneration and competency policies and frameworks necessary to recruit and retain the highly skilled experts it needs. IDI will develop a staff competency framework that identifies the core competencies needed for all IDI staff. This will be used to better inform gender-balanced recruitment, induction, staff development, and performance appraisal. As a learning organisation, IDI will support staff development to ensure IDI can assemble teams with the collective competence to deliver its work, while also promoting learning, growth, employee satisfaction and individual career development. IDI will monitor staff retention during this Strategic Plan period. Employee performance, satisfaction and an adherence to the IDI principles will continue to be the focus of IDI's HR policies.

IDI will consider the changing staffing needs resulting from this strategic plan, with a focus on ensuring it has the right levels and competency of staff to deliver the goals outlined in this plan, especially with regards to SAI independence, relevant SAIs, and bilateral support.

Rapid technological advancements in recent years compel IDI to consistently advance and adapt to the latest best practices. IDI will continue to seek out better, more efficient and more secure solutions for all its work, deliver better services to the SAI world and continually lower costs and increase efficiency. IDI will continually review its financial, HR, IT and other systems to find the most efficient practices and procedures for improving IDI's services to developing country SAIs. This will include systems to design, develop, deliver (including e-learning, MOOCs), monitor, evaluate and report on IDI's strategic priorities.

### **Strengthening Stakeholder Relations and Leveraging Support**

Using experts from the SAI world and beyond has been a key success factor in IDI's work. This will continue with IDI using the extensive knowledge and network of INTOSAI Committees, Regions, and SAIs to leverage in-kind support. IDI will also leverage other organisations in the PFM sector to enhance and improve its service delivery to SAIs.

IDI will also continue to explore and enter into a variety of funding arrangements to secure core funding, work stream funding and targeted funding. IDI will establish a coordinated mechanism to facilitate regular, strategic dialogue between the IDI Board and its funding partners. This will most likely be done around the March 2019 IDI Board meeting.

IDI considers all individuals and organisations with whom it partners as key stakeholders and seeks to maintain effective stakeholder relations through engaging stakeholders in delivery, planning and reporting mechanisms, communications and outreach.

## Good Governance and Financial Sustainability

The IDI Board sets the strategic direction of IDI's work and oversees implementation. It annually reviews operational plans and reporting from IDI. The Board evaluates its own work annually to ensure that it is meeting its governance and oversight duties. IDI holds six monthly meetings of the IDI Board and ensures it is furnished with the following core documents annually:

- IDI Operational Plan and Budget
- IDI Performance and Accountability Report (PAR)
- IDI Financial Statements
- IDI Risk Register (twice yearly)

As this strategy represents a shift to more permanent work streams and a broadening of IDI's global work on behalf of SAIs, IDI will review and determine which organisational structure is best-suited to reach the objectives of the new strategy. IDI will need dedicated gender resources to assess whether gender is properly mainstreamed and addressed under IDI's strategic priorities as well as throughout the implementation of the entire Strategic Plan. IDI will continually assess the effectiveness of its organisational structure and consider changes when these are found to benefit the organisation.

IDI is dependent on core funding approved by the Norwegian Parliament as well as significant additional support from many donors. IDI will continue to work closely with its existing partners, and develop relationships with new partners, to ensure it has the financial resources to fulfil its mission. IDI believes the key to this is demonstrating the value that it provides. High-quality work that is independently verified by external evaluations will continue to be strongly emphasized by IDI. By executing its new communication strategy IDI will also continue to improve the ways in which it demonstrates its value to all stakeholders.

The level of total annual funding of IDI has fluctuated over the previous Strategic Plan period. At the same time, income structures show similar percentages for core and earmarked funding over the last couple of years. The aim for this Strategic Plan period is to have less unforeseen fluctuation of total annual funding, more continuous core funding and a slight scale-up for specific work streams, SAI-level support and global foundations through additional earmarked funding. Overall, IDI will prioritise attracting core funding aligned behind the strategic plan and will also seek to increase the share of core and work stream funding as a proportion of total IDI funding.

Overall, IDI hopes to grow with a gradual increase of stable funding over the period 2019-21, by which time resources should be at a sufficient level to implement the Strategic Plan. In addition, IDI will make efforts to keep in-kind contributions to its operations as an important source of support for the implementation of this Strategic Plan. This will allow IDI to move from programmes to a work stream approach, which lies at the heart of its Strategic Plan, and to maintain its long term sustainable commitments to SAIs.

## Climate Change and the Environment

IDI is committed to limiting climate change and contributing to environmental sustainability at the corporate level, within work streams and in all its interventions. IDI upholds its environmental policy and key strategies to reduce negative effects on the environment and on climate change.

IDI will continue to increase the use of eLearning and internet-based communication (especially video conferencing) and compensate for CO2 emissions to reduce air travel emissions. Initiatives to protect the environment and limit climate change include promoting recycling in the IDI office, limited printing in the office, and maintaining the location of the IDI office itself in downtown Oslo, which encourages the use of public transport. IDI will continue looking into more possibilities for reducing energy use in the office and in its operations.

Environment and climate change issues will be integrated into IDI's work stream on relevant SAIs, using a whole-of-government approach. The 2030 Agenda requires the integration of environmental and climate change aspects in the implementation of SDGs. The work stream on well-governed SAIs also offers possibilities to support SAIs in integrating environment and climate change issues at the corporate level.

## Monitoring and Evaluation

M&E will take place at two levels: against the IDI Strategic Plan, and against the IDI Operational Plans and budget which set out annual plans for specific initiatives (work streams, bilateral support, global foundations). Monitoring at both levels will be done against IDI's results framework (see section E) using IDI's Results Measurement System. Internally, IDI prepares and reviews triannual monitoring reports. Externally, IDI reports to top stakeholders on its progress through its annual Performance and Accountability Report (PAR).

IDI will undertake a mid-term review of the implementation of the 2019-23 Strategic Plan. This will be designed around late 2021, so that the review can incorporate findings from the 2020 Global Survey and Stocktaking report. The results can be reported to the IDI Board in late 2022 and be used to inform the design of the next strategic plan.

In addition, IDI will undertake reviews and/or evaluations of specific initiatives under the Strategic Plan. Some of these will be in response to evaluation commitments made in specific grant agreements. Others will be selected by IDI to ensure IDI remains a learning organisation.



## Results Framework

IDI's results framework shows the chain of results from IDI's service offerings (work streams, bilateral support and global foundations) through to the impact that SAIs make to the quality of public sector governance and service delivery for the value and benefits of citizens. Its formulation is consistent with IDI's SAI Strategic Management Framework. It is illustrated below in its simplest form, as a results chain, and in more detail as a results framework<sup>15</sup>. The results framework serves two purposes:

- It enables IDI to plan and communicate how its service offer will contribute to achieving its vision and mission
- It provides the basis for designing and implementing a results measurement system, which will enable IDI to monitor and report on the delivery of its Strategic Plan, its contribution to improved SAI capacity and performance, and ultimately whether SAIs are making an impact.

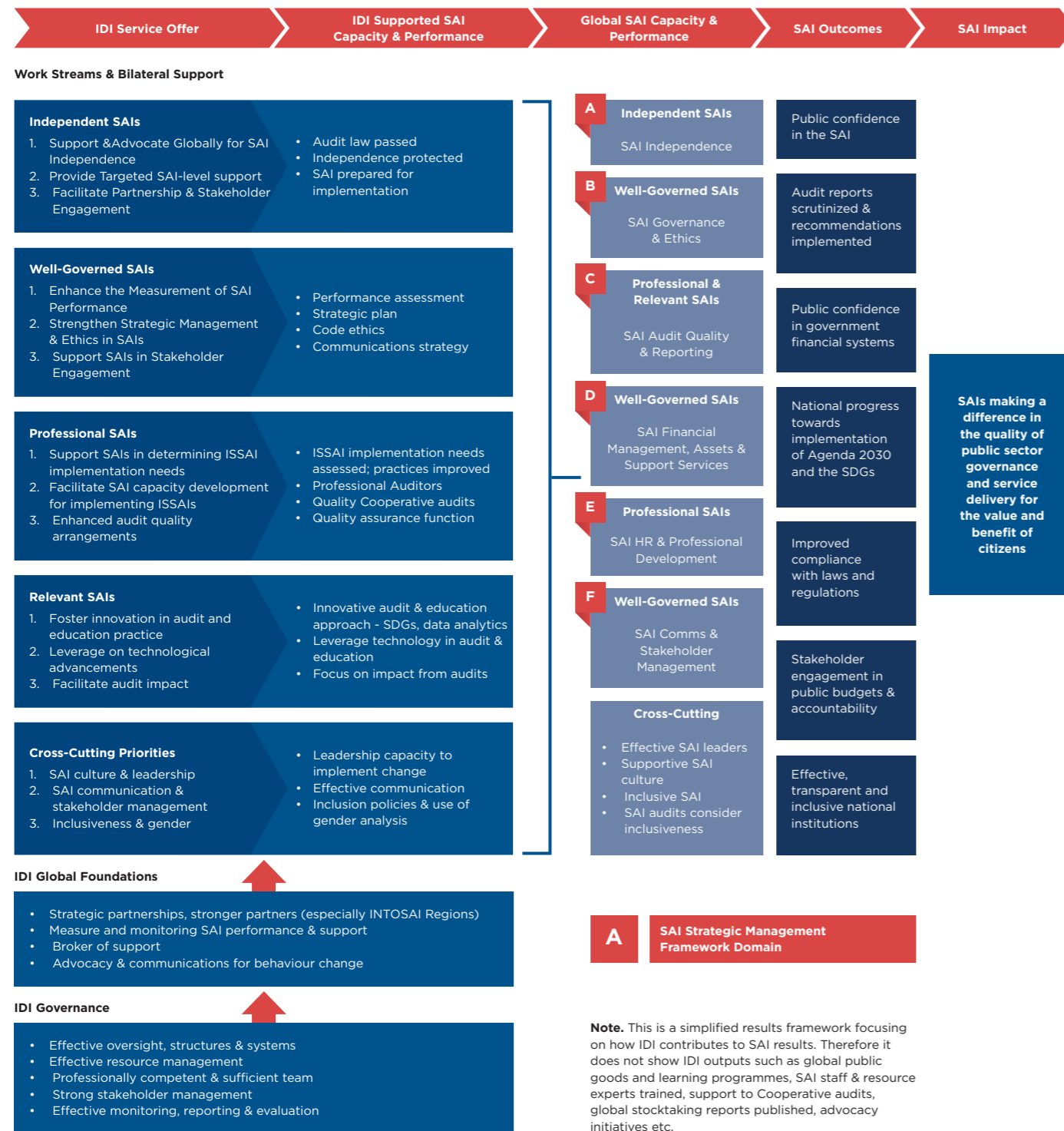
Figure 11 IDI Results Chain



# E IDI RESULTS FRAMEWORK AND RISK MANAGEMENT

<sup>15</sup> To simplify the presentation in the Results Framework, IDI Outputs are not shown separately from IDI's service offer.

Figure 12 IDI Results Framework (Excluding IDI Outputs)



The different levels of the results framework, and their key features, are as follows:

- IDI service offer and IDI outputs** are mostly under IDI's control, given relevant assumptions hold (e.g. sufficiency of resources). IDI outputs are produced by IDI's work streams, bilateral support, and global foundations, and will be measured and reported annually in IDI's PAR<sup>16</sup>. IDI outputs typically include: global public goods; learning programmes; knowledge platforms; expert resource pools; partnerships; support designed with SAI leaders and regions; SAI teams trained and mentored; cooperative audits and quality assurance reviews supported; support to developing needs assessments, strategic plans, communication strategies, audit legislation; surveys, research and stocktaking reports; matching of SAI needs, providers and funders supported; and communication and advocacy initiatives.
- IDI supported SAI capacity and outputs** refers to the improvements in SAI capacity and performance made by SAs that actively participate in specific IDI initiatives. It may reflect that a SAI has piloted an improved audit approach or submitted a Cooperative audit in connection to an IDI initiative, but not necessarily that these changes have yet been rolled-out and applied consistently across the whole SAI or sustained over time. These are ultimately under the control of each individual SAI. However, if the assumptions of IDI's service delivery model hold, then successful delivery of IDI outputs should translate into improved SAI capacity and outputs. These are produced by IDI's work streams and bilateral support and will be measured and reported annually in IDI's PAR<sup>17</sup>.
- Global SAI capacity and outputs** refers to the overall capacity and performance of all SAs in developing countries, based on a holistic overview of each SAI's operations. IDI-supported initiatives contribute to such change, but the emphasis here is on whether the initiatives have strengthened and transformed the SAI as an organisation. These results are dependent on both the actions of the SAI, and the environment (especially regarding independence) in which the SAI operates. Measuring these results requires information on the performance of SAs in all developing countries, and will be done every three years (2020, 2023) through the IDI Global SAI Stocktaking report<sup>18</sup>.
- SAI outcomes** refer to the observable changes in public governance and service delivery to which an effective SAI contributes. While SAs can contribute to these outcomes, changes (positive and negative) cannot be solely attributed to the work of the SAI. The relationship between SAs and SAI outcomes is works in both directions: SAs can contribute to changes, and changes in these outcomes can also impact the environment in which SAs operate<sup>19</sup>. IDI will utilise third party data to measure and monitor SAI outcomes every three years. This will allow IDI to monitor if and how SAs are making a difference to key issues in their countries and will also help the organisation identify global trends in key governance areas which impact SAI environments.

Finally, **SAI Impact** refers to the contribution that SAs make to the quality of public sector governance and service delivery for the value and benefit of citizens. It is the sum of the SAI outcomes above.

<sup>16</sup> And where relevant, in work stream component reports to specific stakeholders, e.g. cooperation and financial partners.

<sup>17</sup> While reporting will be annual, this does not mean that each indicator will have a target for each year. E.g. if the indicator is submission of a cooperative audit report to the relevant authority, the target will only be for the year in which the report is expected to be submitted.

<sup>18</sup> This will be delivered under the IDI Global Foundation: Measuring and Monitoring SAI Performance and Support, drawing on the results of the INTOSAI Global Survey, SAI PMF assessments and other data sources.

<sup>19</sup> E.g. good SAI communication and better audit reports could contribute to increased scrutiny of reports by legislative committees and improved implementation of audit recommendations. However, an environmental change could reduce legislative scrutiny of audit reports and make the SAI's institutional environment more challenging.



Indicators relating to levels one and two are set with IDI work streams, bilateral support and IDI global foundations. Unless otherwise required under funding agreements, these will not have their own results frameworks. Instead, key indicators are incorporated into the IDI results framework. Indicators relating to levels three and four are set and monitored at the global level. In setting all indicators, IDI is mindful of the cost of data collection, and therefore seeks to rely on existing data systems (including the INTOSAI Global Survey) where possible and to ensure new indicators can be measured easily and cost-effectively (without the need for large numbers of additional surveys).

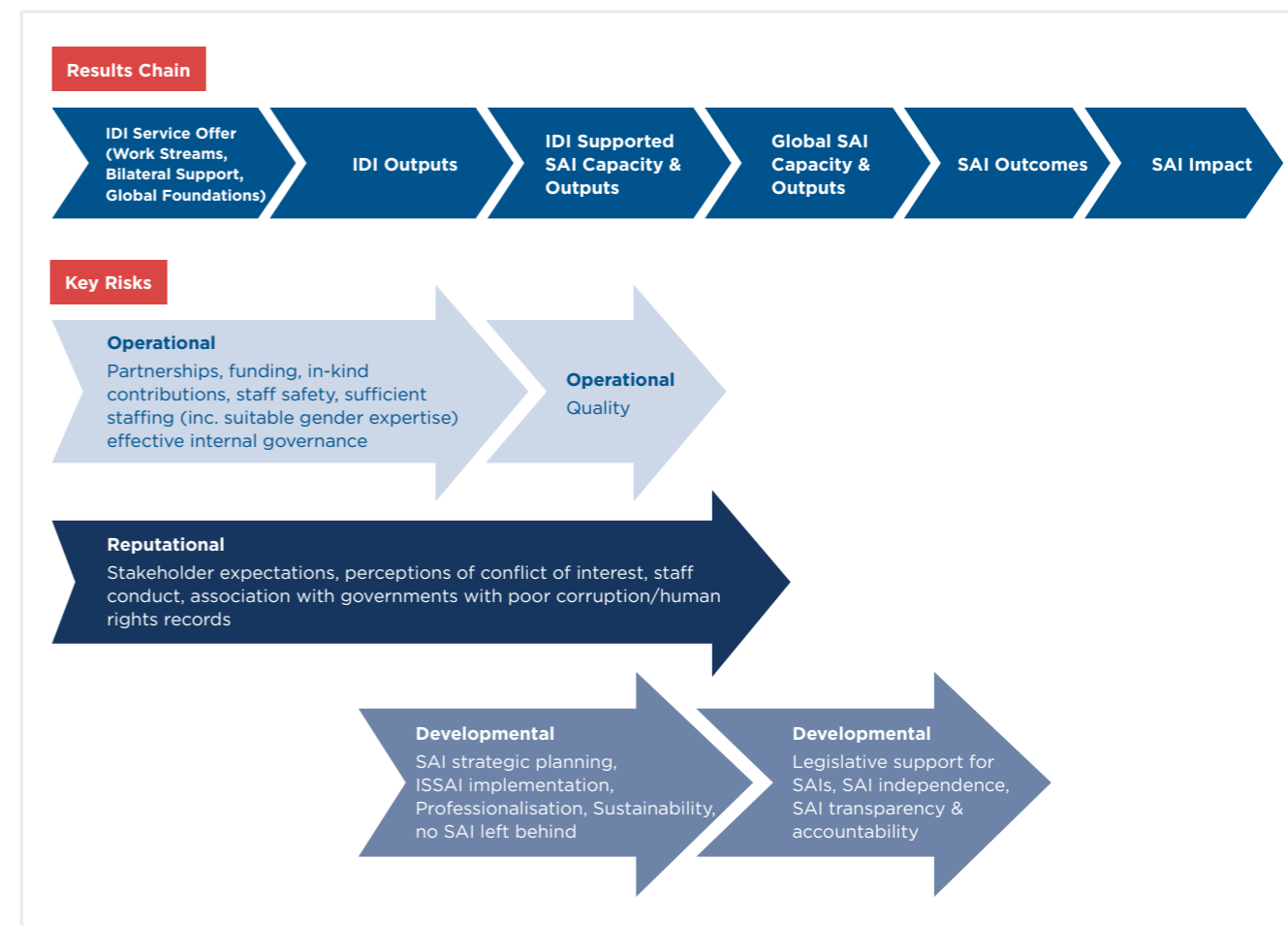
The IDI's results measurement system is updated and published annually as part of the IDI's Operational Plan. Results against each indicator are published as part of IDI's annual Performance and Accountability Report.

### Assumptions and Managing Risks

All plans are based on assumptions<sup>20</sup>. For the IDI Strategic Plan, to move from one level of the results chain to the next (e.g. from IDI outputs to results in improved SAI capacity and outputs), certain assumptions must hold.

Assumptions, however, also have the potential to become risks if the likelihood and potential impact of their occurrence becomes so significant that they could undermine delivery of the Strategic Plan. Based on the IDI results chain, IDI has identified its assumptions, and classified them as operational, reputational and developmental<sup>21</sup>. Each one has been assessed with regards to likelihood and impact, and those assumptions which have the potential to undermine delivery of the IDI Strategic Plan have been classified as key risks and are summarised in the diagram below<sup>22</sup>.

Figure 13 IDI Strategic Plan: Key Risks



The above key risks are included in the IDI risk register, which is maintained by the Director General and approved every six months by the IDI Board. The risk register is used to monitor risks, set out IDI's response to these risks (including control measures), and assess the residual risk accepted by IDI after the effect of control measures. Broadly, operational and reputational risks are managed through the day to day governance of IDI and decisions made by the IDI Board. Developmental risks are managed at the strategic level, through careful selection and prioritisation of IDI's service offerings, and through effective communication and advocacy with global stakeholders. IDI's full risk register is kept as a confidential and regularly updated board document and is therefore not presented here in full. A summary of key risks, however, is included in IDI's Operational Plans.

<sup>20</sup> Assumptions are events, the future status of which is unknown, but which IDI assumes will be favourable for the delivery of IDI's mission and vision.

<sup>21</sup> IDI's risk management approach also includes a category of natural risks, but at present, IDI has no significant natural risks which are not effectively mitigated.

<sup>22</sup> Key risks extracted from the March 2018 IDI Risk Register as an illustration. Risks, assessments and responses are updated and approved by the IDI Board twice each year, and continually change.



# ANNEXURES

## ANNEX 1

# CONTEXT TO THE IDI STRATEGIC PLAN

## Why Support SAIs?

Effective external government audit by Supreme Audit Institutions matters:

**1** First, government audit is a key component of public financial management (PFM) and Good Governance.

Strong government audit can be a catalyst to continual improvement in PFM, to strengthening Good Governance, government performance and quality service delivery. Research shows that good government auditing<sup>23</sup> has a positive effect on the performance of the public sector and on national levels of public sector corruption<sup>24</sup>. In addition, with public resources increasingly under pressure, SAIs' assessment of whether public resources are effectively and efficiently spent, along with their recommendations to improve public governance, are indispensable.

UN General Assembly resolutions such as A/66/228, highlight the central role of SAIs in Good Governance and in promoting the efficiency, accountability, effectiveness, and transparency of public administration and the need to strengthen SAIs.

**2** Second, through their work, SAIs contribute to the quality of government engagement and better state-society relations by strengthening the formal accountability chain between state and society.

SAI work supports the core functions of the state and the basic building blocks which all states need to function effectively. For example:

- improving domestic resource mobilisation, including the efficiency of the collection of state revenues and management of natural resources
- ensuring public funds are utilized in accordance with the law
- integrating issues of inclusiveness and gender
- ensuring the opportunity for parliaments to scrutinize government performance and
- strengthening the financial control environment to reduce the occurrence of corruption, which can otherwise undermine state legitimacy.

With a declining trust in governments in many countries, the role of professional, relevant, well-governed and independent SAIs in public sector audit is increasingly recognized as a key factor in regaining public confidence in governments and national systems, and in strengthening state-society relations. Once audit results are made public and SAIs share their insights and make recommendations, legislatures, government and opposition leaders, citizens, the private sector and development organisations are enabled to make decisions and act.

<sup>23</sup> Good government auditing refers to independently working and professional SAIs, committed to publishing its reports.

<sup>24</sup> See: Maria Gustavson, Does Good Auditing Generate Quality of Government? University of Gothenburg, 2015; Maria Gustavson, Aksel Sundström, Does Good Auditing Generate Less Public Sector Corruption?, in: Administration & Society, October 16, 2016, University of Gothenburg, Sweden.

3

### Third, SAIs are key stakeholders in supporting the implementation of the Sustainable Development Goals (SDGs).

The strengthening of public sector oversight and accountability mechanisms (including SAIs) is recognised as an important tool for reducing poverty and reaching the SDGs in its entirety, and SDG 16, focusing on building “effective, accountable and inclusive institutions at all levels” in particular. SAIs can also make significant contributions towards the achievement of the SDGs through their audits by suggesting how public-sector entities can improve their service delivery to citizens, for example by applying an inclusiveness and gender lens.

4

### Fourth, managing development partners’ fiduciary and development effectiveness risk.

When development funds are channelled through partner government systems, development partners rely on government audits to check whether funds are being used for the purposes intended and are achieving the expected results.

With support from development and INTOSAI partners, IDI has been instrumental in supporting SAIs in sustainably enhancing their performance and capacities to fulfil the roles mentioned above. IDI’s support was geared, among other approaches, to move SAIs towards ISSAI compliance, towards improving SAI auditor’s professional competence and towards SAIs conducting ISSAI-based auditing in support of the SDGs. The level of satisfaction with the IDI ISSAI Implementation Initiative (3i programme) is generally high<sup>25</sup>. While some progress can be seen, however, more needs to be done<sup>26</sup>. Ultimately, final responsibility for ISSAI implementation rests with each individual SAI.

Thanks to the evidence-based SAI PMF assessment tool, it is now possible to better measure the contribution of IDI initiatives to the capacity and performance of SAIs.

These examples of different IDI initiatives show how they complement each other and how IDI uses information from performance monitoring and measurement to feed into some of its initiatives to strengthen SAIs in developing countries.

## IDI’s Environment

The environment in which IDI operates has changed since the previous Strategic Plan. The current IDI Strategic Plan takes this into account and addresses the following major changes, emerging trends and continual challenges (see especially Strategic Plan Sections B and C):

**With the adoption of the universal 2030 Agenda and the Sustainable Development Goals (SDGs)**, the issues highlighted therein are now a priority for all. INTOSAI and IDI recognise that the INTOSAI community needs to engage in the SDG agenda proactively to demonstrate and maintain its relevance and to leave no SAI behind. This is also one reason why it will be necessary to give **more attention to SAIs in fragile situations** in the future.

**Professionalisation of auditors, including competency-based certification**, continues to be a crucial area for ISSAI implementation and performance for all SAIs. The SAI Performance Measurement Framework (PMF) assessments show that SAI participation in programmes alone does not necessarily lead to **sustainable improvement in SAI performance**. Therefore, IDI is piloting Professional Education for SAI Auditors (PESA)

under the Professional SAIs work stream and has begun to pilot SAI-level support for implementation as part of its work streams to enable deeper change, where conditions allow.

**Changing Communication Technology** can help underpin more sustainable improvement in SAI performance, and has already opened new and more effective ways for IDI engagement with SAIs. Similarly, **rapidly changing technology** can enhance audit effectiveness through a variety of methods, including automation, artificial intelligence, the incorporation of big data, online communication and collaboration. However, these same advancements also pose new challenges for SAIs and governments that must be dealt with.

**Low and declining attention given by legislatures** to the work of SAIs and **falling levels of independence of SAIs**<sup>27</sup>, especially financial and operational, are **alarming trends and threats** to the ability of SAIs to make a difference to the lives of citizens.

**Partnering with INTOSAI, INTOSAI Regions and other stakeholders**, and clearly defining the roles of the different stakeholders are important elements in addressing these trends and challenges. Partnering constitutes an integral part of this Strategic Plan.

## IDI’s Stakeholders

As part of developing this Strategic Plan, IDI conducted a stakeholder analysis, at the global, regional and country level. This analysis helps IDI to identify its key stakeholders, assess their power and interest relating to SAI reform, understand their expectations of IDI, and document their attitude towards and involvement in IDI’s Strategic Plan and the topic of SAI reform.

The stakeholder analysis shows that IDI’s key direct stakeholders are the CBC and IDC leadership, IDC active members (including donor PFM and governance staff in headquarters), INTOSAI regional bodies, developing country SAI heads, chairs and vice-chairs of the PSC, KSC and PFAC, and Heads and staff of SAIs that provide peer support. IDI should work with these stakeholders to reach out to the wider leadership of SAIs in developing countries, donor PFM and governance staff in developing countries, and donor heads in developing countries. Indirectly, these actors can reach other important stakeholders at the country level including finance ministries, legislative committees, and ruling and opposition parties in developing countries.

## IDI’s Position within INTOSAI

### IDI: A GLOBAL IMPLEMENTING BODY WITHIN THE INTOSAI FAMILY

IDI serves as the primary global implementing body within the INTOSAI family. It is focused on supporting SAIs in **developing countries** in their efforts to sustainably enhance their performance and capacities. IDI is an **autonomous** legal entity within the INTOSAI family. It works without political focus or constraints and is governed by a Board consisting of different Heads of SAIs.

IDI maximises its value to SAIs by applying a needs-based approach to capacity development by focusing on areas where it has a comparative advantage and experience over other providers of support. As the only global INTOSAI implementing body, IDI works across INTOSAI bodies and regional organisations. It facilitates coordinated “on the ground” support for the implementation of professional standards, capacity development and knowledge sharing. It thus provides an important link between the global policy / standards setting function of INTOSAI and SAI-level implementation.

<sup>25</sup> See Mid-term Review of the Implementation of the IDI Strategic Plan 2014-2018, Final Report, January 2018.

<sup>26</sup> See *ibid.* and Global SAI Stocktaking Report 2017.

<sup>27</sup> See Global SAI Stocktaking Report, 2017.

IDI works directly as implementor of initiatives funded by development partners, as well as providing a support function to the INTOSAI-Donor Cooperation. However, given IDI's unique position, it does not compete for funding and has no intention to crowd out other providers of support to SAIs. Rather, it actively seeks partnerships, also with other providers, to support SAIs effectively and sustainably based on SAI needs and changing SAI environments.

**INTOSAI** is the global, non-profit, autonomous, independent and non-political umbrella organisation of SAIs established in 1953. As the professional organisation of SAIs, INTOSAI develops standards for public sector auditing and provides a forum for external government auditors from around the world to work on issues of mutual concern and keep abreast of the latest developments in auditing and other applicable professional standards and best practices. INTOSAI fosters the exchange of ideas, knowledge, and experience among SAIs. It is focused on policies, priorities, standards and exchange of knowledge, and is not an implementing body.

The **INTOSAI Capacity Building Committee (CBC)** is one of the four INTOSAI goal committees, pursuing the following strategic priorities:

- promoting and advocating for the development of capabilities and professional capacities of SAIs and regional organisations
- identifying and informing INTOSAI decision-making on SAI capacity development challenges and opportunities
- cooperating and engaging with development and other partners and stakeholders.

The CBC does not have legal entity status and is not an implementing body. Rather, it develops global INTOSAI products and serves as a global discussion forum on capacity development within INTOSAI. IDI and CBC coordinate and work closely together. The CBC is also represented on IDI's Board.

The **INTOSAI-Donor Cooperation (IDC)** was established to bring the INTOSAI and development partner communities closer together. Their shared aims are articulated in a Memorandum of Understanding. The IDC is a joint coordination, exchange and awareness raising mechanism aiming at optimising mutual efforts and approaches to enhance the capacity of SAIs in developing countries. Activities which support the work of the INTOSAI-Donor Cooperation are undertaken as part of IDI's Global Foundations. The Cooperation is a forum for discussion, setting and influencing priorities and policies, and is not an implementing body.

**INTOSAI Regional Organisations:** are autonomous, have their own statutes/regulations and are resourced separately from INTOSAI. Some rely primarily on in-kind support from their members and other stakeholders, whilst others also receive grants from development partners. They are key stakeholders in accomplishing INTOSAI's goals across diverse cultural, linguistic and geographic contexts where SAIs operate. They provide a platform for coordinating the identification of needs and provision of support to their member SAIs. IDI partners with all regional bodies in the delivery of support to their member SAIs, though the roles of the regional bodies vary from coordination and logistics through to joint delivery. Depending on their individual mandates, some regional organisations are also implementing bodies in terms of design and delivery of support to their members. Most Regions offer direct capacity development support to their members through a variety of mechanisms, in addition to their partner role on IDI-led initiatives.

## STATUS & TRENDS IN GLOBAL SAI PERFORMANCE

SAIs across the globe face many challenges towards strengthening their capacities and performance to deliver value and benefits for citizens. SAIs often operate in constrained environments, with legislatures that do not fully support and use their work, where basic systems of transparency and accountability are lacking. The following, based on IDI's Global SAI Stocktaking Report 2017, summarises the global state of SAI capacity and performance, in relation to IDI's strategic priorities. Generally, results for developing country SAIs are below these global averages, and the group of least developed countries – including many fragile states – are significantly behind in many areas.

## INDEPENDENT SAIs

- **Financial independence:** 64% of SAIs report executive interference in the SAI budget process (up from 41% in 2014) (INTOSAI Global Survey)
- **Resourcing:** only 55% of SAIs have both financial independence & sufficient resources (OBI)
- **Legal framework:** 52% of SAIs had a legal framework that fully protects independence (OBI)
- **Right to publish:** 31% of SAIs face restrictions in publishing audit reports (INTOSAI Global Survey)
- **Publication:** only 49% of SAIs publish most of their reports (down from 70% in 2014) – mainly but not entirely due to independence issues (INTOSAI Global Survey)

## WELL-GOVERNED SAIs

- **Strategic planning:** 91% of SAIs have strategic plans in place (INTOSAI Global Survey), but only 28% met the benchmarks for high quality strategic planning processes (INTOSAI Global Survey)
- **Performance assessments:** 66% of SAIs had carried out a SAI-wide performance assessment in the past 3 years (INTOSAI Global Survey)
- **Reporting on SAI performance:** 14% of SAIs met the benchmark for reporting publicly on their performance (SAI PMF data)
- **Ethics & integrity:** 80% of SAIs have a code of ethics; 10% met the benchmark for its implementation across the SAI (SAI PMF data)
- **Communications:** only 49% of SAIs communicate with the public beyond publication of audit reports (OBI)
- **Stakeholder engagement:** only 17% of SAIs involve citizens in audit follow-up systems (INTOSAI Global Survey)

## PROFESSIONAL SAIs

- **ISSAI adoption:** 60-70% of SAIs self-report adoption of the ISSAIs for financial, performance and compliance audit (INTOSAI Global Survey)
- **Audit standards:** most SAIs do not yet have ISSAI consistent audit standards in place (32% FA, 44% PA, 35% CA) (SAI PMF data)
- **ISSAI compliance:** few SAIs met the benchmark used for assessing implementation of the ISSAIs (10% FA, 14% PA, 25% CA) (SAI PMF data)
- **Quality control:** only 20% of SAIs had met the benchmark for implementing effective quality control systems (SAI PMF data)
- **Quality assurance:** few SAIs have QA systems meeting ISSAI 40 requirements, which can gauge and improve their level of ISSAI compliance – 18% (SAI PMF data) or 34% (OBI)

## RELEVANT SAIs

- SAIs need to promote their work to legislatures to enhance impact – legislatures do not undertake timely scrutiny of audit reports in most developing countries (54% of countries receive the lowest score of D (PEFA data))
- **Selecting relevant audits:** just over half of SAIs met the benchmarks used for measuring audit coverage (including selecting audit topics) in FA, PA and CA (SAI PMF data)
- **Sustainable development goals:** 56% of SAIs intend to include themes on the SDGs in their next audit programme – but 30% of SAIs did not know if their Governments plan to measure and report on SDG progress (INTOSAI Global Survey)
- **Gender:** 17% of SAIs had done a dedicated gender audit, and 19% include gender assessments in their audit work (INTOSAI Global Survey)

Source: Based on the IDI Global SAI Stocktaking Report 2017

**ANNEX 2**

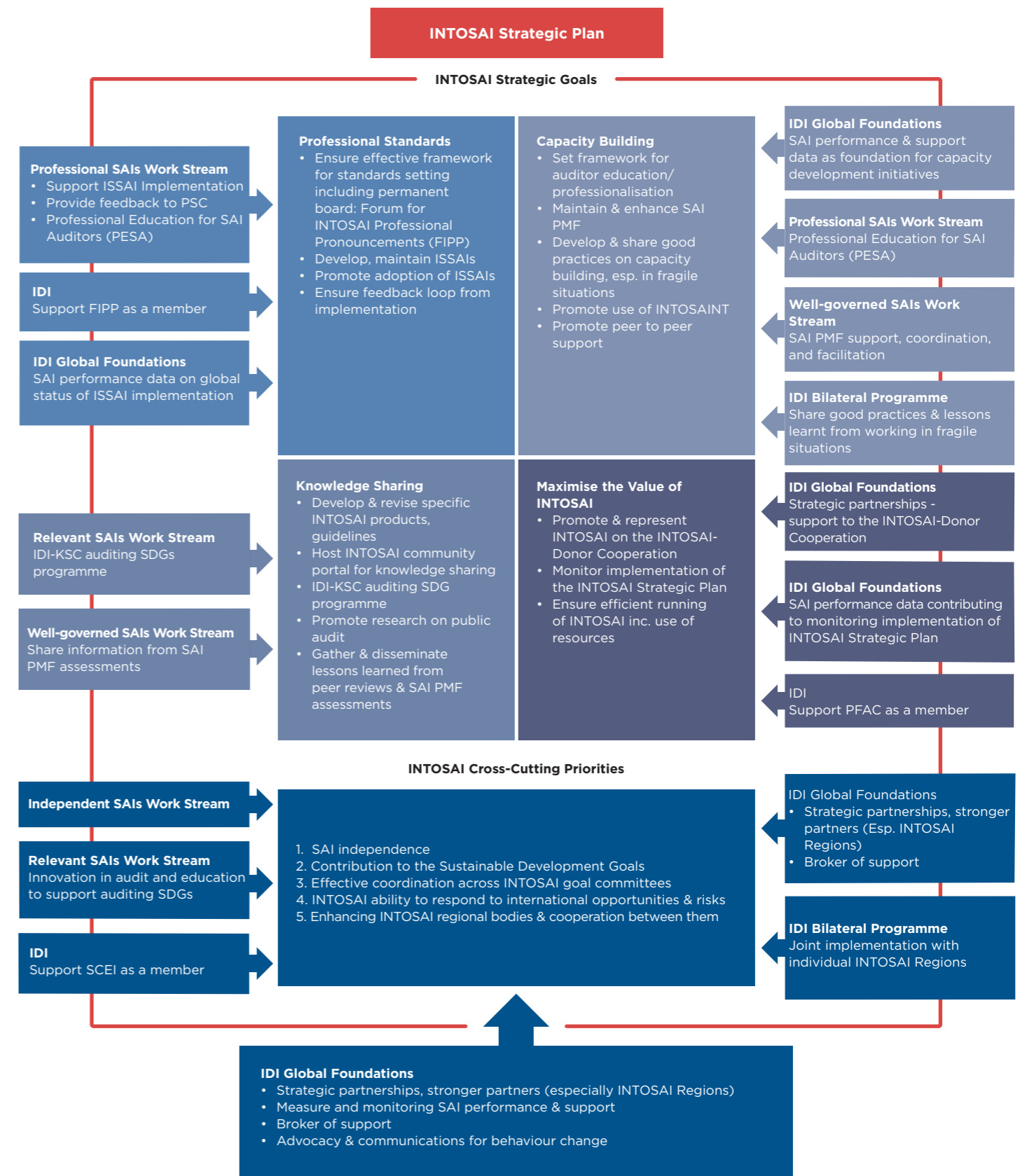
# MAPPING IDI AND INTOSAI STRATEGIC PRIORITIES

IDI and INTOSAI share the same broad vision: to strengthen the capacity and performance of Supreme Audit Institutions and expand their contribution to public sector governance and service delivery for the value and benefit of citizens. INTOSAI and IDI, however differ significantly in their roles and functions. INTOSAI is an umbrella organisation of all SAIs which sets International Standards for SAIs and fosters the exchange of knowledge, ideas and experience, whereas IDI is an autonomous legal entity acting predominantly as an implementing body to support SAIs in developing countries.

Recognising these differences, as an INTOSAI body, IDI has endeavoured to ensure that the content of its new Strategic Plan is well aligned with the INTOSAI Strategic Plan 2017-22, even though the structures of the two plans differ. The contribution of IDI's work streams, global foundations and role of the IDI Director General in support of the INTOSAI Strategic Plan is summarised briefly in the following diagram. These linkages are explained in more detail throughout the IDI Strategic Plan. As can be seen, IDI works holistically in support of all INTOSAI Strategic Goals and Cross-cutting priorities.

IDI has consciously adjusted its Strategic Planning horizon so that its future Strategic Plans will start and finish one year after each INTOSAI Strategic Plan. This will ensure that the latest INTOSAI Strategic Plan will always serve as a crucial input to the development of IDI's Strategic Plan. IDI will therefore move to a six-year strategic plan from 2024 onwards, with the next plan covering 2024-2029 (based on the INTOSAI Strategic Plan 2023-2028).

**Figure 14** IDI Strategic Plan - Inputs to the INTOSAI Strategic Plan



# ACRONYMS

<b>AFROSAI-E</b>	African Organisation of Supreme Audit Institutions in English-speaking Africa
<b>ARABOSAI</b>	Arab Organisation of Supreme Audit Institutions
<b>ASOSAI</b>	Asian Organisation of Supreme Audit Institutions
<b>CA</b>	Compliance Audit
<b>CAROSAI</b>	Caribbean Organisation of Supreme Audit Institutions
<b>CAS</b>	Compliance Audit Subcommittee
<b>CBC</b>	INTOSAI Capacity Building Committee
<b>CREFIAF</b>	African Organisation of Supreme Audit Institutions in French-speaking Africa
<b>CSO</b>	Civil Society Organisation
<b>DRC</b>	Democratic Republic of Congo
<b>EUROSAI</b>	European Organisation of Supreme Audit Institutions
<b>FA</b>	Financial Audit
<b>FAAS</b>	Financial Audit and Accounting Subcommittee
<b>GCP</b>	Global Call for Proposals
<b>GPGs</b>	Global Public Goods
<b>HRM</b>	Human Resource Management
<b>IBP</b>	International Budget Partnership
<b>iCAT</b>	ISSAI Compliance Assessment Tool
<b>IDC</b>	INTOSAI-Donor Cooperation
<b>IDI</b>	INTOSAI Development Initiative
<b>INCOSAI</b>	International Congress of Supreme Audit Institutions
<b>INTOSAI</b>	International Organisation of Supreme Audit Institutions
<b>ISSAIs</b>	International Standards for Supreme Audit Institutions
<b>IT</b>	Information Technology
<b>KSC</b>	INTOSAI Committee on Knowledge Sharing and Knowledge Services
<b>OBI</b>	Open budget Index
<b>OLACEFS</b>	Organisation of Latin American and Caribbean Supreme Audit Institutions
<b>PA</b>	Performance Audit
<b>PAP-APP</b>	Accelerated Peer-Support Partnership - Partenariat Accéléré pour l'Appui des Pairs
<b>PAR</b>	Performance and Accountability Report
<b>PAS</b>	Performance Audit Subcommittee
<b>PASAI</b>	Pacific Association of Supreme Audit Institutions
<b>PEFA</b>	Public Expenditure and Financial Accountability Framework
<b>PESA</b>	Professional Education for SAI Auditors
<b>PFM</b>	Public Financial Management
<b>PSC</b>	INTOSAI Professional Standards Committee
<b>QA</b>	Quality Assurance
<b>SAI</b>	Supreme Audit Institution
<b>SAI PMF</b>	Supreme Audit Institutions' Performance Measurement Framework
<b>SCEI</b>	Standing Committee on Emerging Issues
<b>SDG</b>	Sustainable Development Goals
<b>TFIAP</b>	Task Force on INTOSAI Auditor Professionalisation
<b>UN</b>	United Nations
<b>3i</b>	ISSAI Implementation Initiative