INTOSAI
IDI
DEVELOPMENT INITIATIVE

Independent SAIs
Operational Plan 2024

A. Objective

To advocate for and support the independence of SAIs to strengthen their ability to improve accountability in the public sector and create value and benefits to citizens.

B. Strategy

Our plans for 2024 are built on three premises. The first leverages lessons learned from IDI's 2019-2023 strategic plan where contiguous to our increased efforts to support to SAI Independence, we have seen a significant and continuous increase in the demands for support. These demands come from various stakeholders, primarily SAIs, but also Donors, and non-state actors i.e., CSOs, and point to a demand for more predictable and holistic support to strengthen SAIs legal frameworks.

The second relates to the INTOSAI 2023-2028 Strategic Plan which continues to put SAI independence as a priority and acknowledges the efforts made by IDI, alongside other actors, in mainstreaming and supporting SAI Independence. This support to SAI Independence is supplemented by the recognition of the regional dimension of challenges, which calls for the inclusion of SAI independence in the regional bodies' agenda, as well as an integration of a regional lens in IDI's support to SAI Independence.

The third premise comes from IDI's 2024- 2029 Strategic plan with the Strategic Priority "Public Trust in SAIs" which will entail scaling up support on SAI independence. It will also entail focusing on institutional strengthening by looking into the topic of institutional coordination amongst accountability actors. It will also require for a greater focus on strategic stakeholder engagement to create the necessary coalitions to advocate and support for SAI independence.

Against this backdrop, our aim is to:

1) Provide more predictable support while responding to increasing demand
2) Align with INTOSAI and its regions and bodies' efforts to advocate for and support the independence of all SAIs
3) Contribute to the effective implementation of IDI 2024-2029 Strategic plan, by contributing to the three strategic priorities

To that end, the three components: global advocacy and support, country level support, and effective partnerships in support of SAI Independence, will continue with innovations in the initiatives.

- Global advocacy and support

In global advocacy and support, an important element will be the repositioning of the SAI Independence Rapid Advocacy Mechanism (SIRAM) to act on three specific dimensions, a revision of the process to adjust timelines to the complexity of the cases, targeted outreach and dissemination to increase the impact of the responses, and enhanced capabilities to respond to the growing demand.

Attendance in event will also remain a key feature of the component, and we will use them to increase the visibility of SAIs, including through organizing side events or panel discussions.

- Support to SAIs

On the support to SAIs component, we will facilitate leadership dialogue with stakeholders, support SAIs legal units in their role as the first line of defence to safeguard and strengthen their independence. We will also facilitate country level accountability dialogues between SAIs and targeted stakeholders, such as Civil Society Organisations (CSO), integrity institutions, and Parliament.

- Facilitate effective Partnerships

Finally, on the partnerships front we will focus on knowledge driven partnerships and will work with international organisations and Global networks of CSO. For 2024, the main partnerships we will prioritize are with Organisation of Economic Cooperation and Development (OECD), Transparency International (TI) and selected Universities.

C. What's New

Under the Independent SAI, several new activities will take place in 2024:

IDI -OECD Masterclass on SAI Independence, October 2023

The first is our joint research project with OECD, launched during the Mastery on SAI Independence in October 2023. The research project is twofold, IDI and OECD will capture good practices on the formal and informal institutional factors that determine the practical implementation of the Mexico Declaration principles, covering all regions and SAIs models. Secondly, based on the good practices consolidated through an IDI-OECD join report, OECD will be in the position to issue principles on the practical implementation of Mexico Declaration that will be addressed to the Executive and Legislatures, thus complementing the scope of the Mexico Declaration which is mainly aimed at SAIs.

In 2024, the scoping of the project will be finalized, and the initial research will begin.

The second will build on the results of Mastery with OECD and the 1st IDI – Arab Organisation of Supreme Audit Institutions (ARABOSAI) Symposium and aims to facilitate regional interaction between SAI Leaderships and influential regional stakeholders.

These interactions will be organized on the margins of regional events and will be open to all SAIs within the specific regional target group. They will also be geared towards tangible outcomes like declarations and/or joint action plans.

In 2024, we will host a follow-up event with ARABOSAI, as well as events with Organisation of Latin American and

IDI-ARABOSAI Symposium on SAI Independence, May 2023

Caribbean Supreme Audit Institutions (OLACEFS), African Organisation of Supreme Audit Institutions (AFROSAI) and the EU Contact Committee of SAIs.

The third will target SAIs legal functions. The ambition is to strengthen their role as the **first line of defence** in safeguarding SAI Independence in case of threats, consolidating their role in **spearheading legislative changes.** It will include three pillars, focusing on a) the legal unit itself, b) target the practitioners, and c) focus on the development of tools, guidance, and generation of knowledge.

This forms part of IDI's proactive approach to SAI independence and will be developed in partnership with AFROSAI-E, the Italian Court of Auditors, as well as experts and outside of the SAI community.

2nd Meeting of the Reference group on Proactive Advocacy for SAI Independence, April 2023

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Finally, we will stimulate country level interaction between SAI and its accountability ecosystem i.e., Parliament, CSO, Integrity Institutions, and support the delivery of country level workshops between SAIs and accountability actors which were piloted in Solomon Islands in 2022 and Malawi in 2023.

This will be offered on-demand and focus on different topics to demonstrate the value of SAIs. The implementation will follow two tracks, one will be on demand and will support the delivery of the country level workshops between SAIs and accountability actors. The second track will be related to ongoing initiatives, such as SPMR Act and the OECD Research Project.

Product Development Meeting for country level workshops on SAI Independence, March 2023

D. Delivery Mechanisms for Sustainable Change

Partnerships

Within the INTOSAI community, ongoing partnerships include those with selected INTOSAI Regions where we will work on joint activities to strengthen our ability to closely monitor development at the SAI level. We will also work with other INTOSAI bodies, including the INTOSAI Capacity Building Committee (CBC) to disseminate advocacy material and the General Secretariat to support their advocacy work towards institutional stakeholders. We will also continue our partnerships for independence through various channels including, the IDC.

Outside of the INTOSAI community, we will streamline our partnerships and focus on TI, OECD, and selected universities.

All this will be achieved with the earmarked financial support that we are receiving from the European Union and State Secretariat for Economic Affairs (SECO), Switzerland, as well as IDI core support from SAI Norway, the Swedish International Development Cooperation Agency (Sida), Irish Aid and the Austrian Development Agency (ADA).

Delivery Mechanisms

A variety of delivery instruments will be used to support the implementation of the Initiatives, including approaches connected to the mobilization of the accountability ecosystem. This involves building knowledge through events within and outside the SAI community via:

- **In-country interventions:** Mainly used to facilitate establishment of relationships between SAIs and stakeholders (CSO, MoF, Parliament, Integrity Institutions). In some cases, IDI will attend the workshops and in others we will provide remote guidance and assistance, while supporting the organization of the workshop. We will also use in-country interventions in SIRAM cases and when we provide technical support, such as by conducting interviews with relevant stakeholders or beginning an assessment of a SAI's country context to address potential or ongoing independence threats

- **Product development and Reference group meetings:** Gathering and fostering a network of resource pools of subject matter experts to collaborate on and develop capacity development materials for SAIs, leveraging on thematic and technical expertise from within and outside the SAI community on topics such as good governance, rule of law, civil society interactions and institutional strengthening, amongst others.

- **Webinars and awareness raising events:** Will be used to disseminate our global products developed with partners and reach out to broader audiences

- **Creating pools of resource persons to support the implementation of the different initiatives and upscale our delivery ability**.

- **Creating advocacy-centered capacity development resources, media and tools for engagement through:**
    - **Resource kit and guidance materials:** Will be used as a conduit to bring communities together, raise their awareness on SAIs, and turn them into advocates for SAI independence
    - **Podcast and media intervention:** Used to stimulate interaction with media and promote our champions of advocacy series
    - **Developing an online hub for Independence:** Database of documents and important updates on SAI Independence initiatives and thought-leadership will be shared and hosted on the SIRC platform by updating and expanding the contents of the SIRC's knowledge center and blog

E. Outline Plan 2024

Global Advocacy and Support

2024 Plans

In 2024, advocacy in a digitized environment will remain a core feature of our advocacy work. Building on the encouraging metrics from our digital advocacy through SAI Independence Resource Centre (SIRC) and social media, we will leverage the social media platforms of our partners and use their channels to disseminate specific content on SAI independence and reach out to broader audiences. Our advocacy will also be targeted towards developing joint material with partners to raise the awareness on SAI independence.

We will continue to promote SIRC as the main platform to disseminate knowledge on SAI independence and will populate it by publications stemming from our partnerships, as well as internal research. The success of our strategy will rely on our ability to produce and disseminate material in all IDI working languages, and relevant to all types of SAIs. We will continue working towards strengthening the SIRC's visual identity, increasing its visibility and appropriately capturing the independence induced social media activity.

We will attend various events – remotely or physically, – to promote SAI Independence and disseminate communication and capacity development material. To that end, the work stream will utilize the platform established by partners such as World Justice Project with the 2024 World Justice Forum. The work stream will also explore other events such as the International Anti-Corruption Conference (IACC) and the 8th Global Conference on Transparency Research.

As in the previous years, supporting the INTOSAI-Donor Cooperation (IDC) will be a key component of our advocacy work, as we will continue supporting the implementation of the IDC strategic priority on independence. This through continuous support to the IDC Goodwill Ambassador for SAI Independence, dissemination of the SAI Independence Resource Kit for in-country Donor Staff, strengthening donor's participation in the roll-out of SIRAM, and providing input to meetings.

We will continue to differentiate the nature of our advocacy by complementing the **ad hoc and reactive advocacy** through the SIRAM with a more **proactive advocacy** approach through the establishment of a continuous monitoring function to identify trigger events and windows of opportunity. The effectiveness of such a mechanism will also depend on our ability to identify and reach out to proper channels supporting the advocacy at the country level.

Long term plans

We will review the SIRAM process to improve our methodology based on the lessons learned from the cases that we have conducted, and the feedback and suggestions of relevant stakeholders, including the INTOSAI community. In addition to reviewing the methodology, we want to enhance the capacities to manage the SIRAM. As management of SIRAM requires capacities on institutional and legal analysis we would aim at taking advantage of the existing expertise in the INTOSAI community and other networks to support IDI in the conduct of the cases.

Furthermore, we will focus on raising the profile of SAIs in various contexts. This includes leveraging on the platform which offers the INTOSAI Donor Cooperation Goodwill Ambassador as a way to gain high level policy access. Finally, we aim to raise the SAI audit mandate, in line with principle 3 of Mexico Declaration, taking into consideration the role of SAIs in the accountability ecosystem, including the connection of their audit acts with other regulations.

To anticipate threats to independence related to the legal infrastructure of the SAI, we will support SAIs in strengthening their legal departments. This will be done through dedicated training as some SAIs don't have dedicated legal units and they are relying on government legal function and support. We intend to develop curriculum and capacities thereof.

Indicators

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Definition **(State if measurement is annual or cumulative across the Strategic Plan)**	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short term outcome	P1 Strengthen SAIs' institutional environment	Threats to SAI independence addressed	Cumulative number of threats to SAI independence addressed	2023	30	40	50	60

IDI Output	P3 SAIs demonstrating their value to the public	Dissemination of communication materials in support of SAI Independence	Cumulative numbers of downloads of SAI independence materials and products across digital platforms	2023	10000	15000	20000	25000
IDI Output	P3 SAIs demonstrating their value to the public	Increased awareness on SAI Independence	Cumulative number of IDI and joint research projects addressing dimensions of SAI Independence	2023	3	5	7	10
IDI Output	P3 SAIs demonstrating their value to the public	Increased awareness on the importance of SAI independence	Cumulative number of global/regional events at which IDI presents on value of SAI independence to stakeholders outside INTOSAI	2023	3	6	9	12

Support to SAI

2024 plans

The support will be aligned with the approach of strengthening the SAIs' position in the accountability ecosystem, by focusing both on horizontal and diagonal accountability. This is consistent with findings from the literature review [1] which highlights the conditions under which the effectiveness of the accountability and oversight ecosystems can be enhanced. As a result, we will use leverage points in the accountability ecosystem to advocate for SAI independence, when engaging at the country level.

Building on the results of Leadership Masterclasses (Mastery) with OECD we will aim to facilitate regional interaction between SAI leaderships and influential Regional/Continental stakeholders. To be cost effective, these interactions will be organized on the margins of regional events and will be open to all SAIs within the region. To be geared towards tangible outcomes this interaction will generally results in declarations and/or joint action plans. In 2024 we plan to facilitate regional interactions within European Organisation of Supreme Audit Institutions (EUROSAI), through the EU contact committee which aims to organize a side event on SAI Independence. Regional Interactions will also take place in ARABOSAI to support the implementation of the Doha Action Plan[2] with a focus on SAI Independence and Parliamentary oversight, and with the participation of the Arab Administrative Development Organization (ARADO)[3]. Synergies will also be explored with IDI Global Foundations Unit (GFU) to organize a joint Brokering Upscaled SAI Support (BUSS) workshop in ARABOSAI.

Regional interactions will also be facilitated with AFROSAI to support the organisation of a Masterclass for SAI Leadership with the Participation of the African Union Commission. Finally, Regional dialogues will also be hosted in Caribbean Organisation of Supreme Audit Institutions (CAROSAI) in partnership with GFU and Inter Parliamentary Union (IPU) with a focus on Independence and Parliamentary oversight.

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[1] "Literature Review on Supreme Audit Institution Independence," INTOSAI Development Initiative (2021), https://sirc.idi.no/document-database/documents/intosai-publications/80-literature-review-on-supreme-audit-institution-independence/file
[2] Action Plan adopted after the 1st IDI ARABOSAI Symposium on SAI Independence in 2023
[3] The Arab Administrative Development Organization (ARADO) was established in 1961 as a specialized organization of the League of Arab States to shoulder the responsibility of administrative development in the Arab region.

We will also develop and pilot our new initiative targeting SAIs legal functions with the ambition to strengthen their role as the first line of defence in safeguarding and protecting SAI Independence in case of threats, as well as consolidate their role in spearheading legislative changes when SAI go through institutional reforms. The first pillar of the initiative will focus on SAIs legal units; their position, attributes and autonomy[4]. Here we will support SAIs in assessing the maturity level of their legal units and establishing autonomous and adequately positioned legal units. To support the implementation, an assessment and maturity model will be developed and adapted with support of experts from the legal and accountability professions.

The second pillar will target practitioners to equip them with the appropriate knowledge and skills to perform their role of first line of defence to protect and safeguard SAI Independence, and to spearhead legislative changes in support of SAI Independence. The implementation of this pillar will be supported by the development of training material on SAI Independence and Institutional strengthening.

The third pillar will entail development of tools, guidance, and the generation of knowledge trough the creation of knowledge banks of legal opinions and legislated options which will be accessible on the SIRC. In 2024, the focus will be on the first two pillars, and the third pillar will be developed in 2025.

Our support will also include country level interaction between SAI and its accountability ecosystem. The implementation will follow two tracks, one will be on demand, and will support delivery of country level workshops between SAIs and accountability actors as piloted in Solomon Islands and Malawi. They will be offered either as a fully-fledged 3-day workshop or as module-based intervention which can plugged in to existing events or interventions. The second will be related to ongoing initiatives, such as SPMR Act where under component 3, SAI level support will be provided to three SAIs on governance and independence, including CSO engagement.

Long term plans

Stemming from the IDI-OECD project, the establishment of OECD principles will represent an opportunity to define an agenda to advocate for the independence of SAI with the Executive and Legislative at country level.

In addition, we want to contribute to enhancing SAIs abilities to coordinate with other organizations, at country level, to safeguard its independence and improve its impact. First, we will address the linkage with Civil Society Organizations, at country level, and the resource kit developed in partnership with Transparency International will be the basis of this effort. The strengthening of such coordination abilities will include other oversight and integrity institutions within the accountability ecosystem (prosecutors, Judiciary, anticorruption agencies, internal audit entities, among others).

Indicators

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
Short-term Outcome	P1 Strengthen SAIs' institutional environment	Strengthen SAIs legal frameworks	Cumulative number of SAIs supported to review and strengthen their legal frameworks[5]	2023	3	6	9	12

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[4] Several SAIs don't have their own legal unit and rely on government department to provide such services which can put them at a disadvantage when they are challenging government decision through legal opinions.
[5] This indicator can also be linked to S1 Sustainable SAI governance practices and S2 Sustainable SAI Audit Practices where assessment of legal frameworks will be conducted.

IDI Output	P1 Strengthen SAIs' institutional environment	Strengthen SAIs ability to monitor and respond threats to SAI independence	Cumulative number of SAI legal units assessed and supported	2023	3	6	9	12
IDI Output	P1 Strengthen SAIs' institutional environment	Strengthen SAIs ability to monitor and respond threats to SAI independence	Cumulative number of SAI legal experts trained	2023	20	40	60	100
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	Cumulative number of country level SAI-stakeholder interaction facilitated in support of SAI Independence	2023	5	10	15	20

Facilitate effective Partnerships in support of SAI Independence

2024 plans

We will focus on knowledge driven partnerships and will work with international organisations and Global networks of CSO. For 2024, the main partnerships we will foster are with OECD, TI and selected Universities.

Within INTOSAI, ongoing partnerships include those with selected INTOSAI Regions where we will work on joint activities to strengthen our ability to closely monitor development at the SAI level. We will also work with other INTOSAI bodies, including the INTOSAI Capacity Building Committee (CBC) to disseminate advocacy material and the General Secretariat to support their advocacy work towards institutional stakeholders. We will also continue our partnerships through other channels including, the IDC.

Long term plans

We want to leverage on the networks of the INTOSAI regional organizations to better understand the specificities of their patterns and contexts and, in this way, to improve the content and scope of our advocacy efforts for each region. This will include the perspective of SAIs as well as other relevant actors in the regions such as academia, civil society organizations, development partners and other regional organizations of oversight bodies (e.g., internal audit, regulators, anticorruption institutions).

Indicators

Result Level	Links to IDI Aggregate Indicator for Strategic Priority…	Expected Result	Indicator Definition (State if measurement is annual or cumulative across the Strategic Plan)	Baseline Date	Baseline Measure	Target 2024	Target 2025	Target 2026
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	Cumulative number of partnerships established with global actors in support of SAI Independence	2023	3	6	9	12
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Stronger coalitions in support of SAI independence	Cumulative number of joint products developed in support of SAI Independence	2023	1	3	5	7
IDI Output	P2 Strengthen SAI strategic stakeholder engagement	Increased awareness and support to SAI independence	Cumulative number of global/Regional Leadership - stakeholder dialogues facilitated in support of SAI Independence	2023	3	6	9	12

F. Work stream focus on Gender and Inclusion

The work stream will encourage participation of women in its initiatives and activities, in line with IDI's objectives. The work stream will also focus on introducing gender neutral language in SAI legislative frameworks.

G. Financial overview at work stream level

For 2024, Independent SAIs work stream's total budget is NOK 11.9 million, which represents an increase of 34.1% over the 2023 forecast. The main increase relates to direct staff and delivery costs. Direct staff costs for 5.0 staff (full time equivalent), including one new staff compared to 2023, working in the Work Stream is NOK 6.2 million and an increase of 24.5%. Direct delivery costs for the work stream is NOK 3.5 million and represents an increase of 63.2% mainly due to the inclusion of the activities under SPMR Act for country level support to up to three SAIs. The balance accounts for apportioned overhead and support costs at the organisational level.

H. Risk Management

Risk	Impact (H/M/L)	Likelihood (H/M/L)	Risk Response (Tolerate, Treat, Transfer, Terminate)	Control Measures/Assessment
1) Required expertise: IDI cannot secure the quantity and quality of available expertise that it currently relies on to deliver initiatives related to technology, climate change, equality and inclusion, and sustainable development.	High	Low	Treat	• Continuously identify and maintain a pool of professionals from within and outside SAIs with relevant skills. • Maintain relations with the existing resource pool and expand the base of resources. • In-house professionals maintain continuing professional development in relevant areas. • We will also leverage partnerships with SAIs and other stakeholders to mobilise resources.
2) Appropriate coverage: IDI excludes regions and SAIs institutional models from the coverage of its advocacy efforts, thus reducing impact	Medium	Medium	Treat	• Strengthen coordination with regional organizations • Promote the sharing of experiences on SAI independence across regions • Material and tools to be translated into English, French, Arabic and Spanish.
3) Negative reputation: IDI's image is affected by statements of politicians which are affected by its advocacy for SAI independence	High	Medium	Treat	• Advocacy activities must rely on sufficient and appropriate institutional and legal analysis, which must be evidence based. • Permanently consult relevant stakeholders to understand the institutional context of the SAI when requiring support and advocacy for its independence

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