

IDI annual update

16th Performance Audit
Subcommittee annual meeting

1-2 April 2025

Bucharest / Romania





THE CENTRE FOR SAI AUDIT PROFESSIONALS

Professional Auditor. Professional SAI.



The Centre has grown as a home for SAI Auditors

Centre elements



Professional Certification



Future SAI Audit



**Professional Learning
and Growth**



**Continuing Professional
Development**



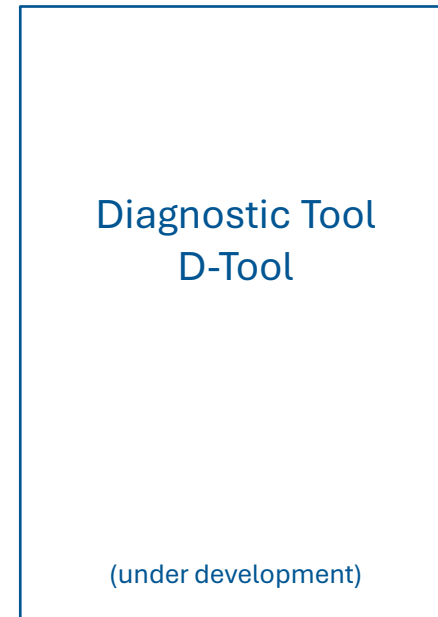
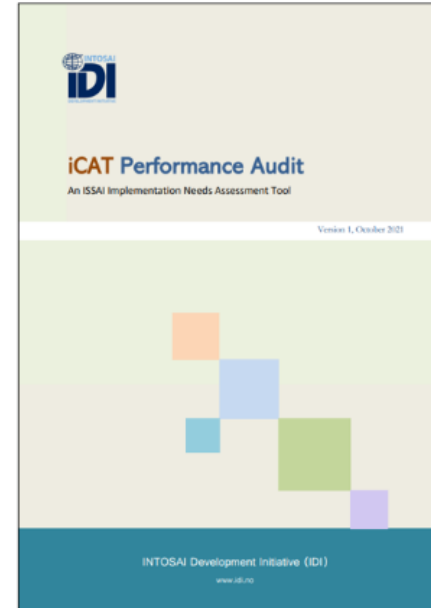
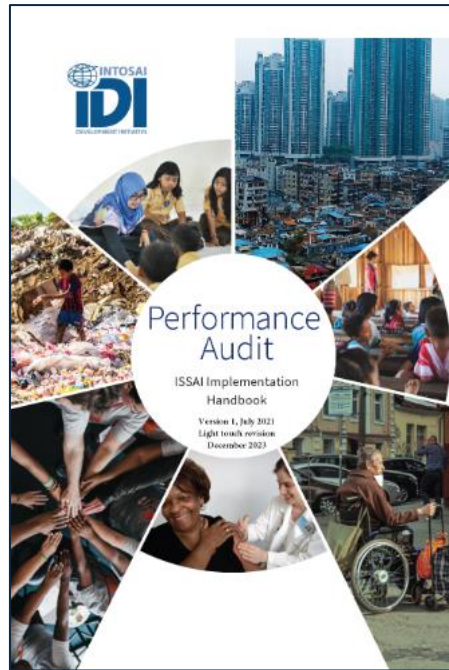
**Professional Audit
Practice Resources**



Professional Certification



- Certificate for Audit Quality Management Specialist to be launched in 2025.



- The PA Handbook will go through a major revision in 2025, due to the new ISSAI 140
- The D-tool will incorporate the iCAT

IDI-ADB initiative Sustainable Performance Audit Practices (SPAP)



Objective

SAls have a sustainable performance audit practice, which consistently delivers **relevant** and **high-quality (ISSAI compliant)** performance audits which make a **positive difference (impact)**



Sustainable Performance Audit Practices



IDI-ADB initiative

Sustainable Performance Audit Practices

- ❖ Participating SAIs – Bangladesh, Bhutan, Mongolia, Nepal, Papua New Guinea and Philippines
- ❖ Phase 1: ISSAI implementation needs assessment (IINA)
- ❖ Phase 2: Seven envelopes leading to Sustainable PA practices

Phase II includes:



Seven interlinked 'envelopes' and stakeholder engagement as a cross-cutting activity

Results - 2024



- Six roadmaps for raising PA profile

- IDI provided capacity development for SAI auditors and leaders
- Six strategic audit plans for PA



Results - 2024



- Development of a laddered PA competency framework with three levels – foundation, intermediate, professional
- Five laddered PA competency frameworks adapted to SAI context
- Capacity development on data analytics

- IDI provided capacity development in PA methodology to 24 SAI auditors
- Six SAIs have updated PA methodology and developed a maintenance system



Results - 2024

- Engagement with parliamentarians and other key stakeholders.
- IDI and SAI teams developed three exploratory papers:
 - ✓ Addressing fraud in PA (in collaboration with PAS – SAI USA)
 - ✓ Materiality in PA
 - ✓ Documentation in PA

Plans for 2025



- Capacity development on AQM
- SAls set up SoAQM compliant with ISSAI 140



- Model on how to measure effects created by SAI work
- SAls set up a follow-up system



- Capacity development on data analytics
- Capacity development on specific PA topics



- IDI supports five SAls in carrying out pilot audits



System of Audit Quality Management (SoAQM)

- 12 SAIs set up fit-for-purpose systems of audit quality management
- Five SAIs in PASAI are currently being supported
- Six SAIs in Asia and the Pacific being supported under IDI/ADB cooperation
- SAI Tunisia being supported through World Bank support
- 14 SAIs in OLACEFS will participate. 12 SAIs signed statement of commitments during a dialogue on professionalisation in March, hosted by SAI Costa Rica
- SAI of Timor Leste planned to be supported

Auditing for Inclusion, Technology and Climate Action



Equal
Futures
Audit



Equal Futures Audit.
Changemakers



BRINGING EQUAL FUTURES TO THE SAI AUDIT WORLD



AUDITS OF
SUSTAINABLE DEVELOPMENT GOALS



Examples of performance audits done under LOTA, EFA and CCAA initiatives

Achievements and future plans

100 SAI auditor leaders enhance capacities in auditing technology and equality

Performance and compliance audits on wide ranging audit subjects

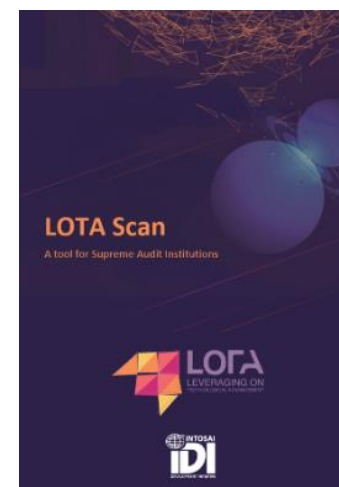
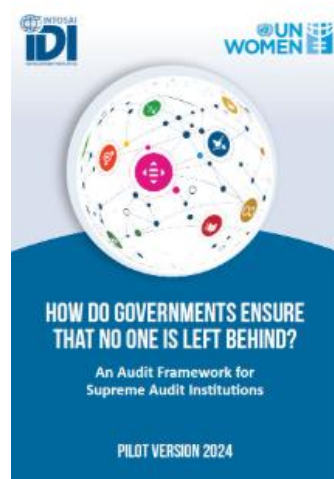
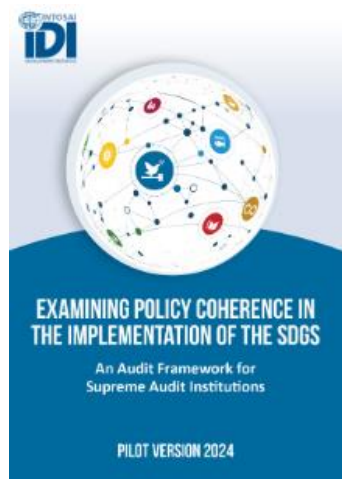
31 strategic audit plans and 26 audit reports on technology and equality issued

IDI's SDGs Audit Model (ISAM) 2024 published

Audit frameworks for policy coherence and leave no one behind published

SAI Audit Analytics
SAI Technology Auditor
SAI SDG Auditor

Relevant resources



<https://www.idi.no/our-resources/relevant-sais>

Supporting Small Island Development States (SIDS)

- Participation in IDI initiatives
- Fit-for-purpose support
- Specific IDI new initiative planned

Any questions?



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