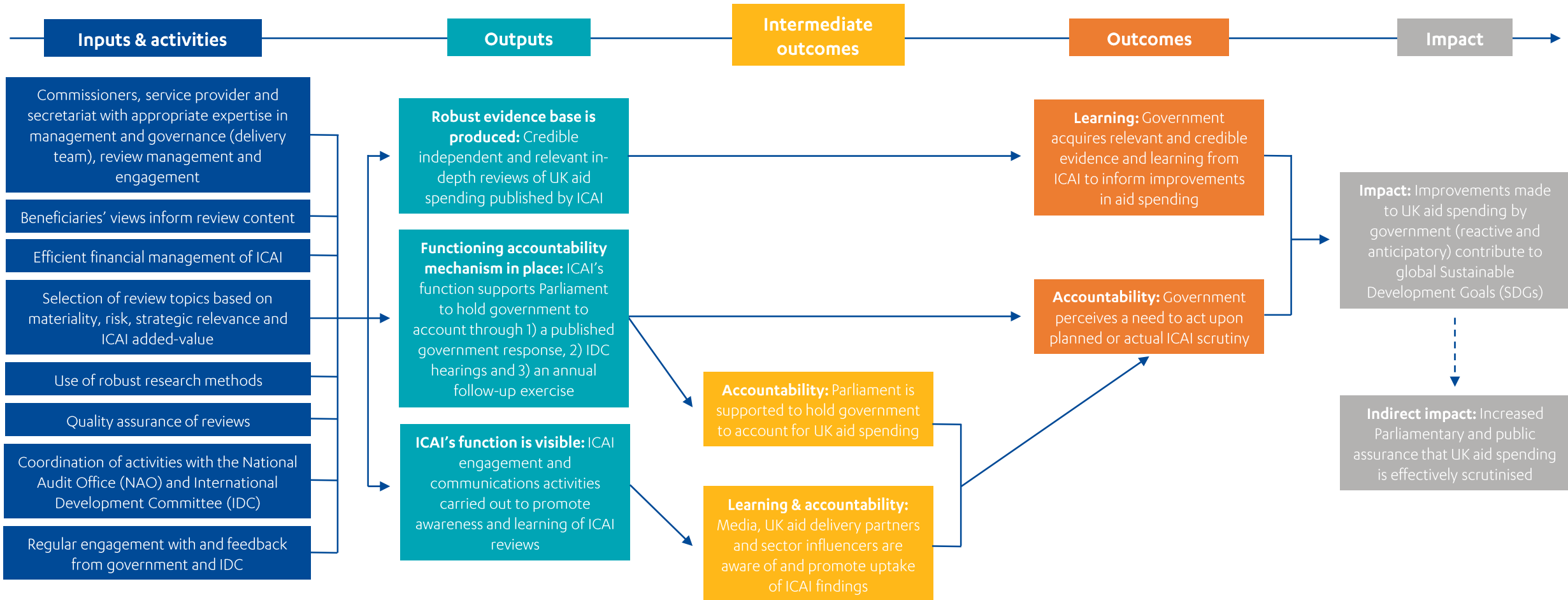


ICAI's theory of change

How our work improves aid through robust, independent scrutiny



Assumptions:

- ICAI's engagement efforts amplify the impact of ICAI reviews.
- ICAI is perceived by the sector to be filling a gap in the scrutiny arena and adding value to the IDC and other UK scrutiny bodies such as the NAO.
- Review teams are not conflicted to work on reviews (which may otherwise undermine credibility and independence of reviews).
- Government teams have the will, capacity and capability to respond to ICAI review recommendations.
- The IDC continue to value ICAI's inputs and have the will, capacity and capability to hold government to account.

Types of influence:

- Direct influence
- - - Indirect influence