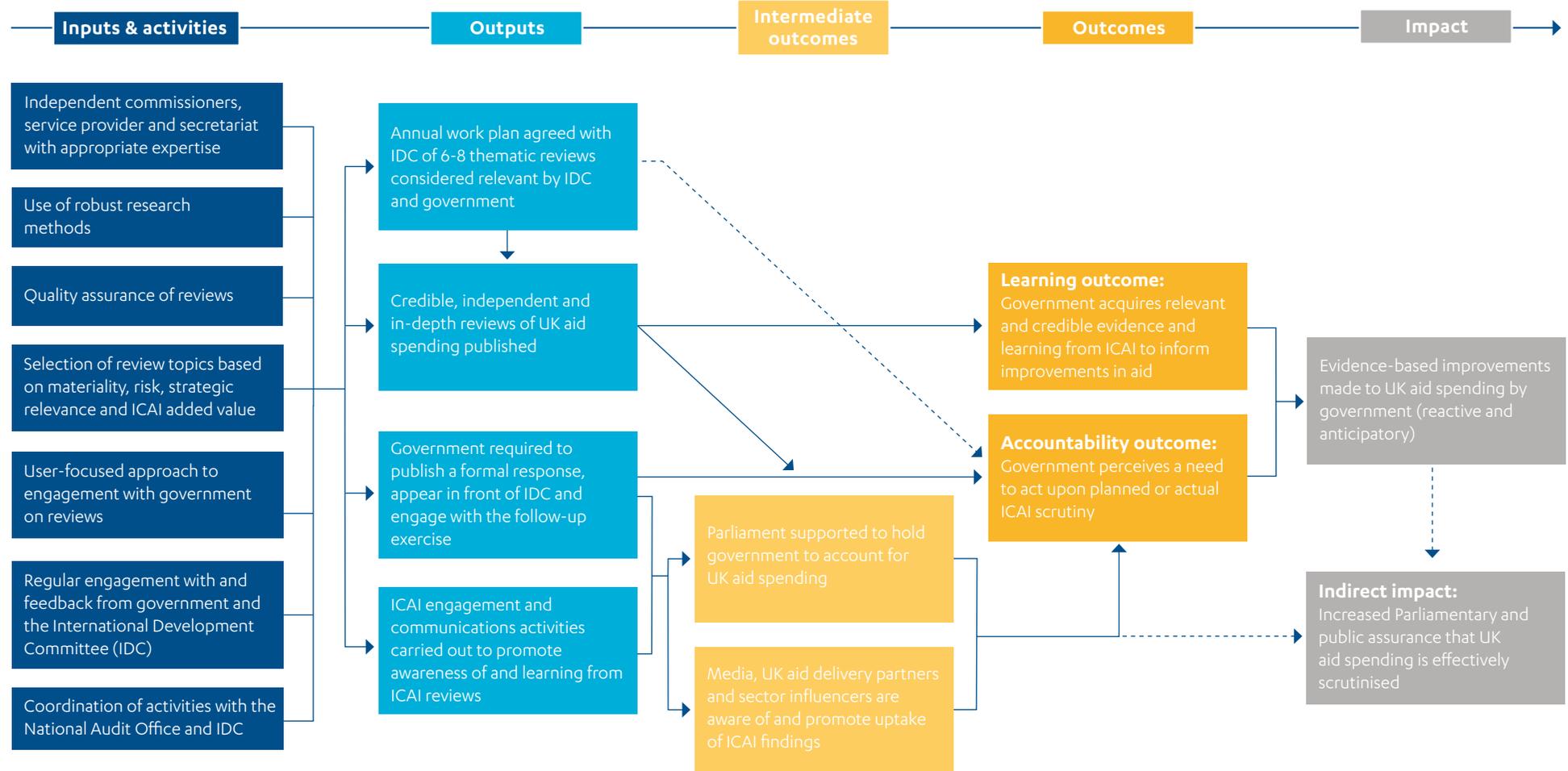


# ICAI's theory of change

How our work improves aid through robust, independent scrutiny



## Assumptions

- Thematic and research expertise in ICAI's teams increase credibility and relevance of reviews, but conflicts of interest undermine credibility and independence.
- Constructive engagement with government by ICAI will increase the relevance and credibility of ICAI's reviews.
- Government may be influenced by ICAI to take action to improve aid spending in response to published findings, in anticipation of findings while a review is underway, or in the expectation of future scrutiny.
- ICAI reviews generate or make public new information or insights to inform government decision-making.
- Effective formal accountability processes increase the likelihood of government acting upon ICAI evidence.
- Awareness of ICAI findings among media and aid sector stakeholders can contribute to promoting action by government.
- Decision-making on aid programming considers evidence alongside factors outside ICAI's scope to influence (eg political considerations).

**Type of influence**

—▶ Direct influence

- - - -▶ Indirect influence