

CBC Steering Committee, 12 June 2024

## Item 3.a – Goal 2 Operational Plan 2023-25

The Goal 2 Operational Plan was approved by INCOSAI 2022. The plan clarifies that all Goal 2 contributors identified in the plan agreed jointly achieve the outputs and outcomes reflected in the plan’s 2023-25 Goal 2 Results Framework.

When the plan was drafted, however, the outcome indicators in the framework were not linked to specific time-bound targets or milestones as no baseline figures were available. It was agreed to wait for the results from the next 3-yearly INTOSAI Global Survey and the concomitant IDI Global SAI Stocktaking (GSR) to set a baseline for each of the ten indicators.

These two data sources became available earlier this year, and **the baseline figures set out below are accordingly presented to the 2024 CBC Steering Committee for its consideration and approval.** With regard to indicators #9 and #10, we request a mandate from the Steering Committee to work together with the IDI, IDC and INTOSAI-Regions Coordination platform for solutions to track progress in these two areas and make a recommendation to the CBC Steering Committee at its next meeting.

G2OP outcome indicators		Baseline as per 2023 GSR	Comment
1	% of SAIs with competency frameworks in place for their audit professionals	23%	23 % represents the SAIs who have answered yes to all of the ISSAI 150 organizational requirements listed below. 66% of SAIs answered that they have a competency framework, without considering if the framework covers the areas of ISSAI 150.
2	% of SAIs that adhere to all four principles of ISSAI 150	Organizational requirement: 1. 23% 2. 61% 3. 89% 4. 55%	Organizational requirements: A SAI shall 1. Determine and document relevant competencies required for all auditors to fulfil the SAI mandate. 2. Have appropriate HR management processes and practices to ensure that its auditors have the relevant competencies determined by the SAI. 3. Establish dedicated pathways for professional development of auditors, specifically tailored to the SAI’s

			mandate, regulatory framework, organization structure and needs. 4. Develop and implement the means for assessment of competencies and following up of auditor development progression or self-development on a periodic basis.
3	% of regional organizations able to annually increase, or at least maintain their budget levels in real terms	70%	The 70% is made up of 30% maintaining the budget level and 40% increasing the budget level.
4	% of SAIs with appropriate quality management systems in place (all audit disciplines)	56%	The 56% is made up of 34% having a dedicated methodology/research department covering all audit streams and 22% that have their methodology development led by specific units or individuals within each audit stream
5	% of SAIs with a systematic audit follow-up system and/or procedures	60% CA & PA 63% FA	63% of SAIs have a follow-up system for financial audit, followed by 60% for compliance and performance audit
6	% of SAIs with an external stakeholder strategy that include all the main actors in their accountability ecosystem (e.g. executive/government leadership, parliament, judiciary, anti-corruption agencies, media, civil society)	68%	68% of SAIs have a communication strategy, and as many as 75% have a communication plan that comprehensively addresses all relevant stakeholders, communication points, and covers appropriate tools and approaches for external communication
7	% of SAIs publishing annual reports on their own performance and subject that to external audit	57%	Financial statements for 57% of all SAIs are subject to external audits, and for 52% the external auditor issues an audit opinion on the financial statements. 46% of SAIs publish the financial statements and audit opinions. Considering only the SAIs who produce or can produce financial statements, 70% are subject to external audits and 67% receives an audit opinion. (NB. Nothing about the publication of the annual report.)

8	% of SAIs that have (a) completed a SAI PMF assessment, and (b) % of SAIs that have completed a second (or repeat) SAI PMF assessment	(a) 58% (b) 9%	114 of 195 SAIs have completed a SAI PMF assessment and 17 have completed repeat assessments.
9	% of SAIs in complex and challenging contexts/ low income countries reporting that they have access to sufficient support from a peer SAI and/or an INTOSAI body to help implement their capacity development goals		<i>Data not available in INTOSAI Global Survey or IDI Global SAI Stocktaking Report. Area requires further discussion and collaboration at the 2024 INTOSAI-Regions Coordination Platform.</i>
10	% increase (in real terms) of donor funding to INTOSAI bodies and SAIs		<i>Data not available in INTOSAI Global Survey or IDI Global SAI Stocktaking Report. Area requires further discussion and collaboration at the 2024 INTOSAI-Regions Coordination Platform, and in the context of the INTOSAI-Donor Cooperation.</i>