

Work plan for CBC workstream ACCC 2025

Auditing in Complex and Challenging Contexts (chair SAI Sweden)

INTOSAI will support SAIs in developing their capacity to maximize the value and benefit they bring to society by promoting the development of their professional capacities and capabilities. With an ambition to “leave no one behind,” Goal 2 informs INTOSAI decision-making on sustainable SAI capacity development in support of all INTOSAI members.

Goal 2 Strategic Objective	Workstream objective	Initiatives (timed)	Indicators	Risk assessment
2.3 Share capacity development insights and practices and facilitate dialogue on capacity development challenges and opportunities.	Creating platforms for SAIs working in complex and challenging contexts, to share experiences, learn from and support each other. Lifting and raise awareness in INTOSAI on emerging ACCC issues.	Share information, knowledge and insights on issues relating to operating in challenging contexts. (meetings quarterly)	Safe and constructive meeting culture created, allowing ACCC members’ pressing issues and challenges to emerge.	<ul style="list-style-type: none"> SAIs in complex and challenging contexts struggle to participate/ contribute due to limited resources. SAIs in complex and challenging contexts unable to make use of material developed.
		Develop and make accessible global public goods (guidance, papers, information materials, training materials etc.) relating to SAI and regional capacity development. (continuously)	Increased availability of good practice information, introduction to informal networks and platforms for SAIs auditing in complex and challenging contexts. Increased knowledge and use of existing material.	<p>Mitigating actions to above: Keep group engaged by regular meetings, identifying areas and tasks taking the work forward. Minimize developed material remaining unused. Encourage users to propose solutions and/or need for new material.</p>
		Raise awareness about SAI capacity development needs, challenges and opportunities. Write articles/blogs sharing good examples, best practices, lessons	Increased knowledge on circumstances facing SAIs working in complex and challenging contexts, among INTOSAI, donors and other stakeholders.	Demonstrate the relevance/usefulness of the work internally and externally.

learned and new developments
(March/June 2025).

New ways explored, e.g.
podcasts.

Make ACCC webinars a recurring
spot for learning and sharing
(March/June/October 2025)

Explored variety of webinar
topics (possibly also identify/use
themes).

Take technical and resource
limitations of members into
continuous consideration.

Enhance cooperation:

- INTOSAI regions (Jan-
June 2025)
- P2P and IDI (Jan-June
2025)

Regional general secretariats
invited to ACCC meetings.

Coordination meetings in place.
