

Work plan for CBC workstream on the Audit of Donor Funds 2023-2025

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.	SAIs and donors make informed choices when engaging in the audit of donor funds, while safeguarding SAIs' independence and respecting their national mandate.	<ul style="list-style-type: none"> Mapp and analyse practices of SAIs auditing donor funds (July-Dec 2025) 	<ul style="list-style-type: none"> Distribution of survey to SAIs. Follow-up interviews. Draft report of mapping and analysis of practices. 	<ul style="list-style-type: none"> Risks: Limited interest in sharing experiences resulting in low response rate to survey and/or few interviews. The workstream depends on a single person, making it challenging to balance mapping and analysis with engagement and communication. Limited interest and engagement from relevant stakeholders. 	
		<ul style="list-style-type: none"> Engagement activities related to draft report on mapping and analysis of practices to increase usefulness and credibility of best practices. (Feb-June 2025). 	<ul style="list-style-type: none"> Contributions to draft report and best practices from SAIs and stakeholders. 		
		<ul style="list-style-type: none"> Draft good practice based on contributions from SAIs and stakeholders and share wider with INTOSAI and donor community (June 2025). 	<ul style="list-style-type: none"> A draft of good practices for audit of donor funds shared. 		<ul style="list-style-type: none"> Mitigating measures: Region representatives to inform about survey to members to increase response rate. Ensure that the outcomes of the mapping and analysis of current SAI practices accurately reflect the challenges SAIs face. Promote ownership to enable contributions to the workstream's progression and to increase engagement. Promote the work stream's relevance internally and externally.
		<ul style="list-style-type: none"> Good practices introduced to the CBC steering committee (October -November 2025). 	<ul style="list-style-type: none"> Good practice on the audit of donor funds. 		
		<ul style="list-style-type: none"> Communication/engagement in relevant forums to broader engagement, identify stakeholders and potential collaborators (Feb 2025-continuous). 	<ul style="list-style-type: none"> Participation/and or facilitating seminars, webinars, meetings. Publication of articles and blog posts. 		