

## Subcommittee on Cooperative Audits work plan 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.	1. Promote cooperative audits as capacity development tool.	1.1 Self-instructional online course. (Recurring annually)	<ul style="list-style-type: none"> <li>• 2 editions of the course per calendar year.</li> <li>• Number of registered participants per edition of the course.</li> </ul>	<ul style="list-style-type: none"> <li>• Limited interest in participating in the self-instructional online course, resulting in limited registration.</li> <li>• Limited interest in sharing experiences with the workstream resulting in low participation by SAIs as speakers in webinars or low contribution of articles to newsletter or the INTOSAI Journal.</li> </ul>
		1.2 Organizing Webinars. (Recurring annually)	<ul style="list-style-type: none"> <li>• 1 webinar per calendar year.</li> </ul>	
		1.3 Promotion of cooperative audits. (Recurring annually)	<ul style="list-style-type: none"> <li>• Report of activities carried out for the promotion of cooperative audits.</li> </ul>	
		1.4 Contribution of articles to the INTOSAI Journal. (Recurring annually)	<ul style="list-style-type: none"> <li>• 1 article contributed to INTOSAI Journal per calendar year.</li> </ul>	
		1.5 Produce Newsletters. (Recurring annually)	<ul style="list-style-type: none"> <li>• 1 newsletter produced every calendar year.</li> </ul>	
		1.6 Global survey to assess whether GUID 9000 should be submitted for revision. (April - May 2025)	<ul style="list-style-type: none"> <li>• Survey results.</li> </ul>	
		1.7 Revision of GUID 9000 (project conditional to the results of global survey).	<ul style="list-style-type: none"> <li>• Project conditional to the results of global survey</li> </ul>	

2. Facilitate the exchange of best practices and access to relevant communities of practice.	2.1 Maintenance of current version of Virtual Catalogue of Cooperative Audits. (Recurring annually)	<ul style="list-style-type: none"> <li>Report on maintenance activities on the Virtual Catalogue of Cooperative Audits.</li> </ul>	<ul style="list-style-type: none"> <li>Technical difficulties in the implementation of version 2.0 of the Virtual Catalogue of Cooperative Audits.</li> </ul>
	2.2 Launch of beta version of version 2.0 of the Virtual Catalogue of Cooperative Audits. (March – April 2024)	<ul style="list-style-type: none"> <li>Beta version of 2.0 of the Virtual Catalogue of Cooperative Audits launched.</li> </ul>	
	2.3 Launch of version 2.0 of the Virtual Catalogue of Cooperative Audits. (April – June 2024)	<ul style="list-style-type: none"> <li>Version 2.0 of the Virtual Catalogue of Cooperative Audits launched.</li> </ul>	

## Instructions for preparing the work plan

Column 1 includes the strategic objectives that are relevant to the workstream.

Column 2 states the workstream objective as written in the terms of reference.

Column 3 constitutes the high-level workplan (brief bullet points) for the workstream, including indication of when the work is expected to be completed (month, year).

Column 4 constitutes high-level indicators of how we verify that the initiatives in column 3 have been completed.

Column 5 lists the high-level risk assessment of the most important risks that may undermine the achievement of the workstream’s objectives.