

# GOAL 2

REPORT BY THE CAPACITY BUILDING COMMITTEE



**INTOSAI CAPACITY BUILDING COMMITTEE**

**MS TSAKANI MALULEKE CHAIR: INTOSAI CBC**

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**XXV INCOSAI OCTOBER 2025**

## GOAL 2: SUPPORTING SAIS IN DEVELOPING THEIR CAPACITY



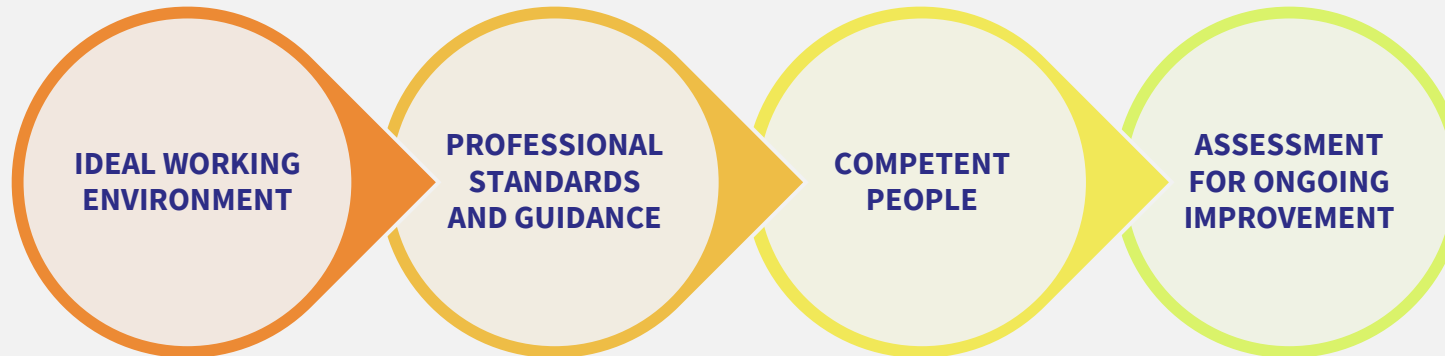
**Promote, facilitate** and **implement** coordinated initiatives that strengthen SAI capacity.



**Build strategic partnerships** to enhance professionalism and future readiness



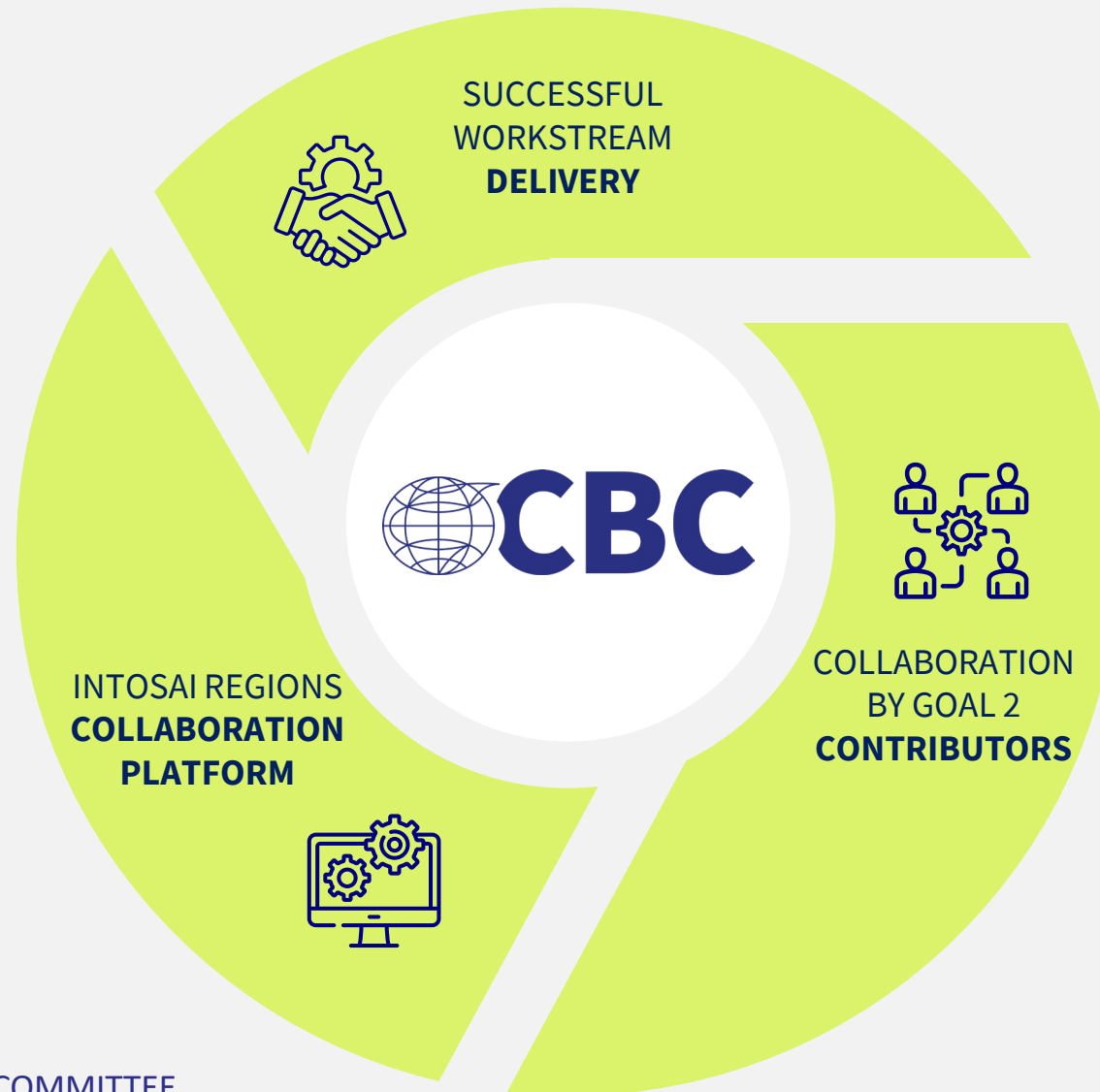
**Share knowledge** and good practices, and foster dialogue on capacity development.



# FIRST BASELINE FOR GOAL 2 RESULTS FRAMEWORK

GOAL 2 OPERATION PLAN OUTCOME INDICATORS	2023 BASELINE
% of SAIs with <b>competency frameworks</b> in place for audit professionals	23%
% of <b>regional organisations</b> able to annually increase/maintain their budget levels in real terms	70%
% of SAIs with appropriate <b>quality management systems</b> (all audit disciplines)	56%
% of SAIs with a <b>systematic audit follow-up system</b> and/or procedures	60% compliance, performance audit 63% financial audit
% of SAIs with a <b>stakeholder engagement strategy</b> that include all main actors in ecosystem	68%
% of SAIs <b>publishing annual reports</b> on own performance, and subjecting them to external auditing	57%
% of SAIs that have (a) <b>completed a SAI PMF assessment</b> , and (b) that have completed a repeat assessment	(a) 58% (b) 9%
% of SAIs in <b>low-income countries</b> reporting access to sufficient support from a peer SAI or INTOSAI body	No reliable data
% increase (in real terms) of <b>donor funding</b> to INTOSAI bodies and SAIs	No reliable data

# GOAL 2 IMPLEMENTATION PROGRESS



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PEER REVIEW



*Ongoing **improvement**, strengthened **quality**, enhanced **accountability***

# GOAL 2 IMPLEMENTATION PROGRESS



Research identified **root causes** and **practical solutions** for SAIs in small island and challenging contexts.



**Joint response plan** with CAROSAI, PASAI, AFROSAI-E & IDI.



**Key actions:** Tailored audit manuals, fit-for-purpose audit software and sharing various other good practices.



*Cross-regional collaboration and shared solutions*

# KNOWLEDGE-SHARING AND OUTREACH



# CBC WORKSTREAM CHANGES



## **TFIAP CLOSED – MANDATE FULFILLED (ISSAI 150 + GUIDS)**

- Ongoing implementation by IDI, regions & SAIs
- CBC to champion strategic HR going forward



## **NETHERLANDS STEPPED DOWN AS PEER-TO-PEER CO-CHAIR**

- UK to lead workstream
- Peer-to-peer remains a core capacity tool

# CBC COLLABORATIONS



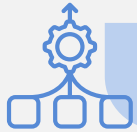
# INTOSAI CBC GOAL 2 OPERATIONAL PLAN 2026-2028



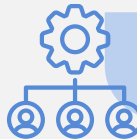
Enhanced clarity and **alignment** with **global priorities**.



**New indicator** on SAI independence.



**Consolidated** ISSAI 150 indicators.



Refined stakeholder **engagement** and **funding indicators**.



Enhanced monitoring framework for **clearer reporting**.



# MOTIONS

1. Take note of the CBC report and the progress achieved under Goal 2, contributing to the realisation of INTOSAI's strategic objectives.
2. Endorse the Goal 2 Operational Plan for 2026–2028, which reflects the evolving capacity development landscape and emerging needs, and take note of the progress made in implementing the current plan.
3. Endorse the updated SAI Performance Measurement Framework (SAI PMF) and take note of its continued successful global implementation as a key instrument for strengthening SAI performance, credibility and strategic learning.
4. Take note of the collaborative SIDS–CCC action plan, which addresses root causes of obstacles to ISSAI implementation through shared and cross-regional solutions, including tailored audit manuals, fit-for-purpose audit software and independence
5. Acknowledge the successful collaboration fostered by the INTOSAI Regions Coordination Platform, convened biennially to strengthen cooperation between the CBC, IDI, other global bodies and INTOSAI's regional organisations.

# MOTIONS

6.

Take note of the study on SAI and donor practices in auditing donor funds and recognise the need for agreed good practices to enable SAIs to fulfil their mandates effectively.

7.

Recognise the vital role of the citizen and civil society organisations in public sector accountability ecosystems and the PFM value chain, and the importance of SAI civil society collaboration in strengthening accountability,

8.

Take note of the following changes to CBC workstreams:

- a) The closure of the Task Force on INTOSAI Auditor Professionalisation, following the successful completion of its mandate.
- b) The resignation of the Netherlands Court of Audit as co-chair of the peer-to-peer workstream.

9.

Take note of the rebranded CBC website and expanded social media presence, which enhance visibility, accessibility and stakeholder engagement.



# THANK YOU.



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