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**Report by the Capacity Building Committee (Goal 2)
to XXV Congress**

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1. Introduction

This report highlights the Capacity Building Committee (CBC)'s achievements and progress toward Goal 2 of the INTOSAI Strategic Plan 2023–28 since XXIV INCOSAI. Goal 2 focuses on capacity development, supporting SAIs in developing the organisational and professional capabilities needed to fulfil their mandates effectively to maximise the value and benefit they bring to society.

As INTOSAI's global lead for Goal 2, the CBC provides strategic direction, mobilises collaboration, and connects the community of actors supporting SAI capacity development, including INTOSAI's regional organisations, the INTOSAI Development Initiative (IDI), the INTOSAI-Donor Cooperation (IDC), other Goal committees, the CBC workstreams and SAIs providing peer-to-peer capacity development support.

2. Progress made in relation to Goal 2 strategic objectives

Over this period, the CBC workstreams have advanced their multi-year plans, delivering initiatives that enhance SAI independence, professionalism, and organisational capacity. Engagement with external partners, such as IFAC and regional professional accountancy organisations (PAOs), has continued, reinforcing the value of SAI-PAO partnerships and further supporting SAI capacity development.

2.1 Progress by CBC workstreams

Over the past three years, the CBC's nine workstreams have successfully delivered on their multi-year plans, demonstrating sustained progress in advancing SAI capacity development globally. Their initiatives underscore the CBC's contribution to shaping SAI practices worldwide, enhancing governance frameworks, and enabling SAIs to meet evolving public accountability challenges.

A key achievement has been the comprehensive revision of the SAI Performance Measurement Framework (PMF), led collaboratively by the CBC (governance lead) and the IDI (global implementation lead). The revision was informed by an INTOSAI-wide consultation, which provided critical insights into implementation challenges and identified changes required to enhance the framework's relevance and effectiveness. This revision was conducted in line with the highest quality assurance processes, including exposure to all INTOSAI members and development partners for 90 days in four languages, as well as consultation with the relevant Goal Chairs. The updated framework aligns with ISSAI 140 (Quality Management) and ISSAI 150 (Auditor Competence) while also incorporating global best practices in ICT governance and human resource management, thereby enabling SAIs to measure / determine whether they are positioned to deliver high-quality audits with enhanced governance and professional capacity.

Global implementation of the SAI PMF is progressing exceptionally well, with 121 assessments completed to date—102 first-time and 19 repeat assessments—surpassing the year-end target of 100 first-time assessments. Beyond the numbers, these assessments are equipping SAIs with actionable insights to enhance governance, professional development, and audit quality, reinforcing INTOSAI's leadership in shaping the future of public audit and advancing global standards for accountability and transparency.

The reasonably new Taskforce on Citizen Participation and Civil Society Engagement (TFCP), established to strengthen SAI engagement with citizens and civil society, has provided a platform for SAIs to share insights and explore innovative approaches, culminating in the 2024 Declaration on the Promotion of Citizen Participation and Civil Society Engagement—a landmark commitment to enhanced transparency and accountability through effective citizen engagement with civil society. Since then, the Taskforce has sustained momentum, providing thought leadership through an INTOSAI Journal article and advancing a dedicated web portal and community of practice to support knowledge-sharing and implementation of good practices across SAIs.

Beyond the SAI PMF and the Taskforce on Citizen Participation, the CBC's workstreams have collectively supported strengthened SAI capacity, professionalism, and adaptability across diverse audit contexts. The Auditing in Complex and Challenging Contexts (ACCC) workstream has enhanced SAIs' ability to respond to emerging or challenging audit issues by facilitating knowledge exchange and highlighting practical approaches for complex environments. The Audit of Donor Funds (ADF) workstream carried out a study of SAI practices in the audit of donor funds in their own country. Based on the findings, the workstream has highlighted the challenges and advantages identified and the need for agreed good practices, enabling SAIs to fulfil their mandates more effectively while strengthening accountability and oversight. Cooperative Audits, Peer-to-Peer, and Peer Review workstreams have fostered collaboration and peer learning, equipping SAIs with frameworks, training, and shared insights to implement best practices, support professional standards implementation, and enable ongoing SAI improvements. IntoSAINT continues to advance a global standard for integrity, with the 2023 Handbook now available in multiple INTOSAI languages and actively adopted across regions.

Furthermore, CBC leadership engagement with Public Accountancy Organisations (PAOs) has continued. At a global level dialogue with IFAC and other key stakeholders focussed on the strategic value of collaboration between SAIs and PAOs. These engagements underscore the importance of partnership between SAIs and PAOs to advance public sector professionalism through the exchange of effective workplace practices and lessons learned from our respective environments, especially in professional education. SAI-PAO collaborations also strengthen institutional capacity by developing professional competencies, and reinforce the credibility of audit institutions in terms of ethics and audit quality in serving the public interest.

The INTOSAI-Regions Coordination Platform, convened biennially, has been a critical mechanism to ensure coordinated action and focus on issues of strategic relevance to SAI development, aligning the efforts of the CBC, IDI, other global INTOSAI bodies and regional organisations to operate more effectively. The 2024 workshop in Bucharest strengthened this coordination by identifying joint actions to advance Goal 2 priorities and addressing key areas including transparency, ethics, audit quality, performance measurement, and stakeholder engagement, providing concrete guidance to support SAI capacity and professionalism.

Moreover, the CBC's Regional Forum further supported coordinated efforts. Its 2023 meeting in Kingston, and global webinars in 2024 —on SAI independence, areas of risk identified in the latest SAI global stocktake report, and stakeholder communication and engagement —showcased

knowledge-sharing, collaboration with PAOs and civil society, and the development of practical tools such as the model public audit law.

2.1.1 Changes to the CBC Workstreams

The Taskforce on INTOSAI Auditor Professionalisation (TFIAP) was established in 2016 to embed auditor professionalisation within INTOSAI – an essential catalyst in strengthening the credibility and capability of SAIs worldwide. The TFIAP has since successfully fulfilled its mandate by developing and including ISSAI 150 and two supporting GUIDs (1950 and 1951) in the INTOSAI Framework for Professional Pronouncements, including support for early implementation of ISSAI 150. These contributions have laid the foundation for competency-based human resource practices and professional development within SAIs.

With implementation now being taken forward by the IDI, regional organisations, and SAIs themselves, the CBC Steering Committee formally approved the closure of the taskforce in 2025. Recognising that effective human resource management remains a cornerstone of SAI professionalism, the CBC continues to champion strategic HR practices through knowledge sharing, regional and global collaboration, and advocacy.

Regional and global initiatives, supported through the strategic guidance and advocacy of the CBC and implemented by the IDI and regional organisations, are applying ISSAI 150 as the core reference point for competency-based frameworks and certification programmes, including IDI’s Professional Education for SAI Auditors (PESA) initiative. These efforts enable SAIs to translate professional standards into practical human resource strategies, stronger staff development, and measurable improvements in audit quality. Furthermore, the revised SAI PMF criteria for human resource management, and learning and professional development, will also enable SAIs to focus on the key criteria required to successfully manage their human capital.

The CBC also noted the resignation of the Netherlands Court of Audit as co-chair of the Peer-to-Peer workstream and want to thank them for their commitment to this important aspect of capacity development. While they will continue to participate as members, the remaining co-chair, SAI UK, will continue to lead the workstream, thereby ensuring that CBC will continue to provide strategic guidance so that peer-to-peer partnerships remain one of the more effective SAI capacity development modalities.

2.1.1 Enhanced visibility and stakeholder engagement

The CBC has strengthened its visibility and global reach through an expanded presence on social media, complemented by the rebranding of its website to align with INTOSAI brand guidelines. These advancements strengthen the CBC’s role as a hub for knowledge exchange across the INTOSAI community—leveraging various platforms and positioning the website as a dynamic community of practice for capacity development. In an increasingly digital world, this work ensures the CBC remains a visible, connected, and influential force in promoting capacity development and professionalism among SAIs worldwide.

2.2 Overall Goal 2 Operational Plan progress

Approved by INCOSAI in 2022, the Goal 2 Operational Plan (2023-25) offers a forward-looking framework with ten outcome indicators to guide SAI development and professionalism. Initially,

these indicators lacked time-bound targets due to the absence of baseline data. The Governing Board tasked the CBC with establishing baselines using the three-yearly INTOSAI Global Survey and the IDI Global SAI Stocktaking Report. In 2024, the data became available, enabling the CBC to present the baseline figures for each indicator reflected in the below table to the CBC Steering Committee and Governing Board. Progress against these indicators will be assessed in the next INTOSAI Global Survey, scheduled for 2026.

Table 1

Goal 2 Operation Plan outcome indicators	Baseline as per 2023 GSR
1) % of SAIs with competency frameworks in place for their audit professionals	23%
2) % of SAIs that adhere to all four principles of ISSAI 150	Organisational requirement: 23% 61% 89% 55%
3) % of regional organisations able to annually increase, or at least maintain their budget levels in real terms	70%
4) % of SAIs with appropriate quality management systems in place (all audit disciplines)	56%
5) % of SAIs with a systematic audit follow-up system and/or procedures	60% Compliance, Performance Audit 63% Financial Audit
6) % of SAIs with an external stakeholder strategy that include all the main actors in their accountability ecosystem	68%
7) % of SAIs publishing annual reports on their own performance and subject that to external audit	57%
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%
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	No reliable data
10) % increase (in real terms) of donor funding to INTOSAI bodies and SAIs	No reliable data

In recognition of the evolving needs of SAIs worldwide, the Goal 2 Operational Plan has been updated for the 2026-28 period, providing an enhanced roadmap for SAI capacity development. Developed in consultation with key stakeholders, the revised plan improves clarity, relevance, and alignment with global priorities, reflecting INTOSAI's commitment to building capable and

independent SAIs. The updated plan introduces a dedicated indicator on SAI independence, underscoring its central role as a prerequisite for professionalisation and effective mandate fulfilment. Indicators relating to ISSAI 150 have been consolidated to provide clearer guidance on auditor competence management, while regional funding indicators have been refined to better reflect the diverse needs across regions. Indicators on stakeholder engagement now focus on strategic value rather than specific examples, helping SAIs and partners maintain clarity and consistency in reporting. Similarly, the indicator on SAI capacity development has been simplified to emphasise the support provided, and the indicator on donor funding has been expanded to include both regional and sub-regional organisations. These refinements ensure that progress can be monitored and reported clearly, consistently, and meaningfully, providing actionable insights that drive SAI improvement worldwide.

2.3 SIDS-CCC Research and Action Response Plan

At the 2023 CBC meeting in Kingston, Jamaica, the CAROSAI secretary-general and other CBC members requested the CBC's support to assist SAIs in small island developing states (SIDS) and others operating in challenging and complex contexts (CCC) in implementing INTOSAI standards to enhance audit quality and credibility. In response, the CBC commissioned two researchers from HEC Business Schools to (1) identify the root causes and contextual factors, and (2) propose practical solutions—including INTOSAI initiatives, private sector practices, and local remedies. This research ensured interventions are evidence-based, context-sensitive, and actionable.

With the aim of addressing the challenges identified in the research report, the CBC secretariat and the secretariats of CAROSAI, PASAI and AFROSAI-E, as well as the IDI agreed a detailed response plan with practical, achievable actions to address recommended solutions. A key outcome was the commitment of regional organisations to share solutions and collaborate, recognising that coordinated efforts produce more sustainable results than isolated initiatives. These collaborative efforts advance practical, cross-regional solutions that include tailored audit manuals, fit-for-purpose audit software, and measures to strengthen SAI independence, reinforcing the capacity and effectiveness of SAIs in challenging contexts. Early implementation is already underway, with some solutions requiring ongoing collaboration with other INTOSAI bodies.

One key example of this collaborative approach already reaping rewards is the audit management software A-SEAT. Developed by AFROSAI-E for its members, it is currently also being rolled out in PASAI and CAROSAI. This system is ISSAI-aligned, designed specifically for SAI workflows, the software facilitates ISSAI implementation by helping auditors standardise processes, maintain compliance with international standards, and manage tasks more consistently and efficiently. This is a concrete example of how regional innovation can transcend national boundaries.

The CBC Chair has actively engaged with multiple regional organisations to foster knowledge exchange, encourage regions to promote use of the CBC tools developed for ongoing SAI improvement (SAI PMF, IntoSAINT and peer reviews) and take an active role in facilitating support for their SAIs to implement INTOSAI standards and strengthen audit quality. In relevant regions, the CBC Chair elucidated strategies from the SIDS-CCC collaborative action plan that could benefit the regions.

As with most CBC initiatives, collaboration will be the driver of success for these initiatives. We welcome and are encouraged by the PSC's efforts—through the Financial Audit and Accounting Subcommittee of INTOSAI (FAAS)—to find solutions to the complexity in implementing ISSAIs. Their

work complements and supports the CBC's efforts, and we look forward to continued collaboration and synergy across INTOSAI bodies, for the benefit of all SAIs.

3. Conclusion

The CBC will continue to foster collaboration, drive SAI capacity development and mobilise key Goal 2 contributors in alignment with the INTOSAI Strategic Plan 2023-2028, sustaining its focus on enhancing SAI capacity, professionalism, and independence. Progress will be measured against the baseline indicators established through the latest INTOSAI Global Survey Report, allowing the CBC to assess effectiveness of initiatives, work with all of INTOSAI's contributors to capacity development to adjust approaches where necessary, and ensure that interventions drive meaningful and sustainable change.

The CBC will further strengthen collaboration with Goal 2 partners, regional organisations, and other INTOSAI bodies to deliver coordinated and complementary support to SAIs. Emphasis will be on leveraging synergies across initiatives, promoting learning from implementation experiences, and responding to the evolving needs of SAIs operating in diverse and complex contexts.

Through continued engagement, knowledge sharing, and advocacy, the CBC remains committed to advancing Goal 2, supporting SAIs in their mandate delivery, and reinforcing accountability, transparency, and public trust worldwide.

4. Motions submitted for adoption by the Congress

It is moved that the INTOSAI Congress:

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 (annexure A).
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 advocacy strategies.
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.
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, transparency, and oversight
 8. Endorse 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 enhances visibility, accessibility, and stakeholder engagement.
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